



European
Commission

Annual activity report 2022

annexes

DG FOR INTERNATIONAL PARTNERSHIPS

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ANNEX 1A: Statement of the Deputy Director General taking responsibility for the completeness and reliability of management reporting on results and on the achievement of objectives – Part 1 of the AAR

I hereby certify that the information provided in section 1 of the present annual activity report and in its annexes is, to the best of my knowledge, accurate and complete.

Date

31.03.2023

Signature

Marjeta JAGER

Annex 1B: Statement of the Director in charge of Risk Management and Internal Control¹- Part 2 of the AAR

I declare that in accordance with the Commission's communication on the internal control framework², I have reported my advice and recommendations on the overall state of internal control in the DG to the Director-General.

I hereby certify that the information provided in section 2 of the present Annual Activity Report and in its Annexes is, to the best of my knowledge, accurate and complete.

Date

31.03.2023

Signature

Daniele D'AMICO

¹ In DG INTPA, the Director in charge of directorate R is entrusted with the Risk Management and Internal Control (RMIC) function.

² C(2017)2373 of 19.04.2017.

ANNEX 2: Performance tables

DG INTPA defined in its Strategic Plan 2020-2024 16 Specific Objectives grouped under 7 themes. They contribute directly to General Objective 4 of the European Commission: “A stronger Europe in the world” and implement the external dimension of other 4: General Objectives 1 – “A European Green Deal”; General Objective 2 – “A Europe fit for the digital age”; General Objective 3 – “An economy that works for people”; General Objective 5 – “Promoting our European way of life”.

The links between the General Objective, Themes, Specific Objectives and the 5 Ps of the European Consensus on Development are summarised below:

General Objective	DG INTPA Specific Objective	European Consensus on Development Theme
Theme 1 – International Partnerships		
GO 4 “A stronger Europe in the world”	SPECIFIC OBJECTIVE 1: A new partnership agreement with the countries of the Organisation of African, Caribbean and Pacific States (OACPS) is concluded and operationalised	PARTNERSHIP
GO 4 “A stronger Europe in the world”	SPECIFIC OBJECTIVE 2: A new joint AU-EU Partnership agenda is concluded and operationalised.	PARTNERSHIP
GO 4 “A stronger Europe in the world”	SPECIFIC OBJECTIVE 3: A Team Europe approach is strengthened by working better together with EU Member States in joint programming and joint implementation	PARTNERSHIP
GO 4 “A stronger Europe in the world”	SPECIFIC OBJECTIVE 4: Sustainable Partnerships with International Financial Institutions (IFIs), the UN and other multilateral partners around EU Priorities are built	PARTNERSHIP
Theme 2 – Climate Change, Environment, Sustainable Energy		
GO 4 “A stronger Europe in the world” and implementing the external dimension of the GO 1 “A European Green Deal”	SPECIFIC OBJECTIVE 5: Partner Countries capacities to adapt to climate change and reduce greenhouse gas emissions are increased	PLANET
GO 4 “A stronger Europe in the world” and implementing the external dimension of the GO 1 “A European Green Deal”	SPECIFIC OBJECTIVE 6: An ambitious agenda for the conservation, restoration and sustainable management of natural resources and ecosystems, and for halting biodiversity loss and wildlife crime is adopted and implemented	PLANET
GO 4 “A stronger Europe in the world” and implementing the external dimension of the GO 1 “A European Green Deal”	SPECIFIC OBJECTIVE 7: A partnership for a global green energy transition from fossil fuels to sustainable energy is mobilised	PLANET
GO 4 “A stronger Europe in the world” and implementing the external dimension of the GO 1 “A European Green Deal”	SPECIFIC OBJECTIVE 8: Partner countries capacities in the transition toward green and circular economies are strengthened	PLANET

Theme 3 – Digital, Data Technologies and Connectivity		
GO 4 “A stronger Europe in the world” and implementing the external dimension of the GO 2 “A Europe fit for the digital age”	SPECIFIC OBJECTIVE 9: Digital governance, policy and regulatory frameworks are improved and digital infrastructure and affordable and secure broadband connectivity are enhanced	PROSPERITY
GO 4 “A stronger Europe in the world” and implementing the external dimension of the GO 2 “A Europe fit for the digital age”	SPECIFIC OBJECTIVE 10: The digital skills of individuals needed to fully capitalise on the digital transformation are improved	PROSPERITY
GO 4 “A stronger Europe in the world” and implementing the external dimension of the GO 2 “A Europe fit for the digital age”	SPECIFIC OBJECTIVE 11: The provision and quality of public and private digital services in partner countries are improved	PROSPERITY
Theme 4 – Sustainable Jobs and Growth		
GO 4 “A stronger Europe in the world” and implementing the external dimension of the GO 3 “An Economy that works for people”	SPECIFIC OBJECTIVE 12: Mobilisation of public and private financing for sustainable development is enhanced contributing to decent jobs creation, and the reduction of inequalities	PROSPERITY
Theme 5 – Migration		
GO 4 “A stronger Europe in the world” and implementing the external dimension of GO 5 “Promoting our European Way of Life”	SPECIFIC OBJECTIVE 13: Comprehensive and balanced Migration Partnerships with priority partner countries are supported in line with sustainable development and poverty reduction goals	PEOPLE
Theme 6 – Human Development		
GO 4 “A stronger Europe in the world” and implementing the external dimension of GO 5 “Promoting our European Way of Life” and GO 3 “An Economy that works for people”	SPECIFIC OBJECTIVE 14: Human development for all is improved, in particular for youth, women and girls, and the most marginalised and vulnerable populations	PEOPLE
Theme 7 – Governance, Peace and security, Democracy and Human Rights, Civil Society		
GO 4 “A stronger Europe in the world” and implementing the external dimension of GO 5 “Promoting our European Way of Life”	SPECIFIC OBJECTIVE 15: Governance, resilience and peace building is enhanced through all available instruments in fragile countries or affected by/under risk of conflict	PEACE
GO 4 “A stronger Europe in the world” and implementing the external dimension of GO 5 “Promoting our European Way of Life”	SPECIFIC OBJECTIVE 16: Promotion and protection of human rights and fundamental freedoms; equality, democracy and the rule of law are enhanced and civil society participates in democratic and development processes in an enabling environment	PEOPLE

General objective 4: A stronger Europe in the world

Impact indicator 1: Proportion of population below the international poverty line³

Source of the data: [World Bank](#) (poverty rate); UN Population Division (population weights)

Baseline (2015)	Interim Milestone (2022)	Target (2024)	Latest known results (2019)
10%	Decrease	Decrease	8.4% ⁴

Impact indicator 2: Existence of independent national human rights institutions

Source of the data: United Nations Office of the High Commissioner for Human Rights

Baseline (2018)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
39,1%	Increase	Increase	42.6%

The principles of Better Regulation are soundly embedded in the activities of DG INTPA. Consultations with stakeholders provide valuable insights to steer new policy developments and are at the basis of cooperation with DG INTPA’s partners. Its sound culture of evaluations, conducted at sectorial, geographical and policy or instrument level, focuses on assessing the efficiency, effectiveness, relevance, coherence, and EU value added, next to sustainability, in order to assess the actual effects and overall impact of our policy. The publication of forthcoming initiatives on the “Have Your Say” website ensures full transparency and accountability, while the feedback on roadmaps makes it possible for stakeholders to participate in the law-making process from the start.

An ambitious agenda has been set for the “EU International Partnerships” that aims to fight inequalities, build inclusive and sustainable societies, and contribute to green and digital objectives. Political communication, events, campaigns, and other awareness-raising activities will contribute to these objectives. DG INTPA showcases its work through a range of platforms and media including traditional press and news outlets and digital and social media.

In 2022, DG INTPA developed and deployed a new approach to strategic communication and public diplomacy, that aims to ensure that awareness, understanding and perception of the EU in both EU and partner countries are commensurate with the scale, scope, and ambition of the EU engagement.

Communicating on the impact of the 2021-2027 programming was a particular focus in 2022. DG INTPA’s communication effort focused on demonstrating the EU’s added value and impact in partner countries, including through a coordinated approach with EU Member States on flagship Team Europe initiatives, and strengthened relationships with key multilateral partners.

Global Gateway is the flagship strategy for the EU’s external action under this Commission. It was the main theme for the European Development Days 2022, and the leitmotif of our

³ Indicator included in the [Programme Statements](#) NDICI-Global Europe

⁴ 8.4% of the world population live below the international poverty line. This figure is from 2019, the latest value available (as of January 2023).

communication activity. The new Global Gateway brand was actively promoted in 2022. Major communication campaigns designed to engage young adults were deployed in Europe and Africa, and the groundwork laid for similar actions elsewhere.

General objective 4: A stronger Europe in the world

Specific objective 1-16:

Related to spending programme(s): DCI, EIDHR, EDF, EFSD, IcSP, Greenland, INSC, NDICI-Global Europe, DOAG

Main outputs in 2022:

External communication actions

Output	Indicator	Target
#WhatDoYouSee campaign on the Africa-EU partnership in selected African countries (broadcast & social media).	a) View-through rate. b) Paid engagement. c) Earned engagement.	a) > 10%. b) > 1%. c) > 2%.
Latest known results (situation on 31/12/2022)		
a) 16.56% b) 3.32% c) 10.80%		
Output	Indicator	Target
Campaign aimed at EU-neutral 18-35 year-olds designed and delivered through national influencers in selected EUMS.	a) View-through rate b) Reach. c) Engagement.	a) > 10%. b) > 25 million. c) > 2%.
Latest known results (situation on 31/12/2022)		
a) 43% b) 96 million c) 5%		
Output	Indicator	Target
Preparatory work (financing decision(s), tendering and contracting) for major 2023 campaigns in Asia-Pacific and/or Americas	Decision(s) adopted Tenders concluded Contracts signed	end-2022.
Latest known results (situation on 31/12/2022)		
Latin America & Global Assets contracted, Asia Pacific Financing Decision adopted in December, contracting will start in 2023		
Output	Indicator	Target
Eurobarometer survey confirms a substantial majority of citizens agree it is important for the EU to pursue international partnerships to reduce poverty around the world.	% of respondents agreeing that the EU's international partnerships are fairly or very important.	> 80%.
Latest known results (situation on 31/12/2022)		
89%		
Output	Indicator	Target
Kapuscinski lectures on sustainable development and international partnerships are held and followed by the public both live and online.	a) Average number of participants / lectures. b) Average online audience/lecture.	a) 100. b) 250.
Latest known results (situation on 31/12/2022)		
a) 90 onsite (some lectures had limited onsite participation, with stronger online presence) b) 192 live on Zoom		
Output	Indicator	Target

Info-point events are organised online and participation and interest remain stable.	a) Number of events. b) Number of persons reached.	a) > 50. b) > 5,000.
Latest known results (situation on 31/12/2022)		
a) 52 b) 6,137		
Output	Indicator	Target
Collect footage and photography to support visual design and digital communication particularly on less covered priority topics such as Connectivity, Trade or Urban Development.	Number of photos and videos.	> 100 photos. > 5 videos.
Latest known results (situation on 31/12/2022)		
287 photos 36 videos		
Output	Indicator	Target
Press material (press releases, DG INTPA web news, Daily News, replies to media queries, Lines to Take for the Spokesperson).	Number of DG INTPA press materials produced.	300.
Latest known results (situation on 31/12/2022)		
+/-300		
Output	Indicator	Target
Strategic communication resources consolidated at country, regional and global level, enabling more effective and impactful communication.	% of Delegations supported to design & implement strategic communication plans.	> 75%.
Latest known results (situation on 31/12/2022)		
70% of Delegations submitted plans, for the other Delegations support is currently provided in the form of assistance for their tendering/contracting processes		
Output	Indicator	Target
COVID situation permitting, international media representatives to accompany Commissioner to visits in third countries.	Number of media trips organised.	4.
Latest known results (situation on 31/12/2022)		
0, because of travel restrictions		
Output	Indicator	Target
DG INTPA programme managers (Delegations & HQ) trained in communication.	% of programme managers trained by end 2021.	> 75%.
Latest known results (situation on 31/12/2022)		
70% of Delegations submitted communication plans, which slightly affected the achievement of the target		
Output	Indicator	Target
Harmonise DG INTPA web presence and increase visibility of all DG INTPA priorities and programmes.	Number of visitors on DG INTPA website.	+ 5%.
Latest known results (situation on 31/12/2022)		
+0.6% INTPA website migrated to the Europa Web Publishing Platform during 2022 and the restructuring of the website, reduction of web content, and launch of new webpages had an impact on the organic reach and consequently an underperformance on visitors		

Theme 1 - Partnerships

Specific objective 1: A new partnership agreement with the countries of the Organisation of African, Caribbean and Pacific States (OACPS) is concluded and operationalised

Related to spending programme(s): DCI, EIDHR, EDF, EFSD, IcSP, Greenland, INSC, NDICI-Global Europe, DOAG

Result indicator 1: Status regarding the establishment and functioning of the new governing bodies of the post-Cotonou agreement with the countries of the Organisation of African, Caribbean and Pacific States (OACPS)

Source of the data: Official Journal of the European Union (OJ)

Baseline (2020)	Interim Milestone (2021)	Target (2024)
Negotiations concluded	Entry into force of the new agreement	Effective implementation of the agreement, with regular dialogue between the parties and the new governing bodies.

Latest known results (2022)

The Commission proposal for a Council decision on the signature and provisional application of the post-Cotonou agreement (PCA) has been stalling in the EU Council since June 2021. Before the agreement can be signed and be provisionally applied, the Council has to proceed with the adoption of such decision. Discussions are currently ongoing and the Commission encourages to keep the dialogue open.

Main outputs in 2022:

Other important outputs

Output	Indicator	Target
Post- Cotonou Agreement signed and provisionally applied: Proposal and finalisation of rules of procedures (RoPs) for the joint institutions	Proposals for RoPs adopted by COM	Q3 2022

Latest known results (situation on 31/12/2022)

Informal exchanges have taken place with the European Parliament on draft RoPs for the Post-Cotonou Joint Parliamentary Assembly. A more formal consultation of the Commission is expected in Q1 2023 before adoption. DG INTPA services prepared an initial draft of RoPs for the Joint Council of Ministers. Further consultations are necessary before DG INTPA can present a set of proposals in Q1 2023.

Output	Indicator	Target
PCA signed and provisionally applied: Operationalisation of the stakeholder engagement mechanism	Stakeholder engagement mechanism operationalised	Q4 2022

Latest known results (situation on 31/12/2022)

The development of a stakeholder engagement mechanism, under article 95 of the PCA, is currently being researched with the OECD as a knowledge partner to the EU and the OACPS. The project has been running for a year with initial recommendations sent in January 2023. It will present its final outcomes in December 2023.

Specific objective 2: A new joint AU-EU Partnership agenda is concluded and operationalised

Related to spending programme(s): DCI, EIDHR, EDF, EFSD, IcSP, Greenland, INSC, NDICI-Global Europe, DOAG

Result indicator 2: Number of strategic dialogues that have taken place in the framework of the new Partnership agenda

Source of the data: EU-AU Summit outcome declarations, African Union Commission and European Commission meetings' statements, declaration of Ministerial meetings

Baseline (2020)	Interim Milestone		Target (2024)
	(2021)	2021 (and on a yearly basis until 2024)	
2 1. Meeting of the Commissioners of the European Commission and of the African Union Commission – 27/02/2020 2. Informal AU-EU Ministerial meeting on Research and Innovation – 16/07/2020	Joint Statement of HoS and Government at the 6 th EU-AU Summit	1 Meeting of the Commissioners of the European Commission and of the African Union Commission 1 EU-AU Ministerial meeting To take stock of the progress achieved on the implementation of the strategic priorities.	At least 10-11 (depending on the outcome of the summit) strategic dialogues, in order to ensure the effective implementation of the strategic priorities and flagship programmes agreed in the framework of the Africa-EU Partnership

Latest known results (2022)

The 6th EU-AU Summit held in Brussels in February 2022 was instrumental in renewing and strengthening the EU-AU Partnership.

The Africa-Europe Week (14-18 February 2022), launched by DG INTPA in the margins of the Summit, generated over 100 parallel sessions, panel discussions and cultural exhibitions.

The 11th EU-AU Commission-to-Commission meeting took place in Brussels on 28 November 2022. The meeting was co-chaired by President Ursula von der Leyen and Chairperson Moussa Faki Mahamat on 28 November 2022, and attended by 20 EU Commissioners, the AU Commission Deputy Chairperson and 5 AU Commissioners. It provided an opportunity to show progress in the delivering on Summit commitments and on the Global Gateway Africa-Europe Investment Package.

Main outputs in 2022:

External communication actions

Output	Indicator	Target
Communication plan drafted, agreed and implemented in cooperation with EEAS for the EU-AU Summit.	Number of press articles / media pieces on the Summit.	80

Latest known results (situation on 31/12/2022)

+/- 150

Other important outputs

Output	Indicator	Target
Organisation of different “fora” under the banner of “Africa-Europe Week”	Organisation of Summit fora (EABF, CSO, Youth,)	Q1 2022

Latest known results (situation on 31/12/2022)

The Africa-Europe Week generated over 10,000 registrations, 100 parallel hybrid sessions, panel discussions and cultural exhibitions organised by African and European stakeholders, Commission, EU Member States, and International Organisations. Each day of the Africa-Europe Week was dedicated to a particular stakeholder group: youth, civil society, local authorities and cultural organisations, as well as the private sector with its own EU-Africa Business Forum, which ran in parallel. The Africa-Europe Week in 2022 contributed significantly to the visibility of DG INTPA, responsible for a 50% increase in Facebook followers, and producing one of the top 5 most engaging social media posts of that year.

Output	Indicator	Target
NDICI- Global Europe implementation	The number of AAPs adopted during the year	At least 80% of the number of AAPs approved on time as of planning/schedule agreed at the beginning of the year

Latest known results (situation on 31/12/2022)

100% of the AAPs were adopted (a total of 64 implementing decisions with 178 action documents), hence the 100% of commitments appropriations for Sub-Saharan Africa was reached. Respect of the initial planning has improved, increasing the overall efficiency of the process.

Specific objective 3: A Team Europe approach is strengthened by working better together with EU Member States in joint programming and joint implementation

Related to spending programme(s): DCI, EIDHR, EDF, EFSD, IcSP, Greenland, INSC, NDICI-Global Europe, DOAG

Result indicator 3: Number of partner countries where a Team Europe approach is implemented through a) a joint programming document; b) a Team Europe initiative

Source of the data: EU Delegations

Baseline (2019)	Interim Milestone (2022)	Target (2024)
a) 20 countries with Joint Programming Documents* (Bolivia, Burkina Faso, Cambodia, Central African Republic, Comoros, Egypt, Ethiopia, Ghana, Guatemala, Honduras, Ivory Coast, Kenya, Laos, Moldova, Nicaragua, Palestine, Senegal, Togo, Tunisia, Uganda) * includes both DG INTPA and DG NEAR countries b) Zero countries with Team Europe Initiatives implemented	a) 30 countries with Joint Programming Documents b) Zero countries with Team Europe initiatives implemented	a) 40 countries with Joint Programming Documents 40 countries with Team Europe Initiatives implemented

Baseline (2019)	Interim Milestone (2022)	Target (2024)
Latest known results (2022)		
In 2022, the Team Europe approach has been increasingly embedded in the implementation of Global Europe financing.		
a) 18 countries with Joint Programming documents (including NEAR regions), either existing or draft**: Burundi, Djibouti, Kenya, Ghana, Madagascar**, Mali, Togo, Senegal, Mozambique**, Zambia**, Uzbekistan**, Cambodia, Laos, Bolivia, Ecuador, Honduras, Palestine*, Egypt**		
b) 86 countries where Team Europe Initiatives are under implementation (defined as the finalisation of TEI design)		
To note: Team Europe Initiatives (TEIs) are regarded as being part of the joint programming process ⁵ Since the drafting of the strategic plan and the setting of milestones and targets, the focus has been increasingly on developing TEI in parallel with the impetus for joint implementation. Since both processes are complex to elaborate and use the same resources, both indicators a) and b) should now be read in conjunction (i.e. the underperformance for a) with the overperformance of b)		

Main outputs in 2022:

External communication actions

Output	Indicator	Target
Flagship Team Europe Initiatives identified and fully integrated into relevant country/regional/global strategic communication plans.	% of concerned Delegations integrating TEIs into strategic communication plans.	> 75%.

Latest known results (situation on 31/12/2022)

70% of Delegations submitted plans, for the other Delegations follow-up actions are currently ongoing

Other important outputs

Output	Indicator	Target
Launch of the two regional TEIs on Migration (Western and Central Mediterranean routes)	High-level representation in launch event	Q2 2022

Latest known results (situation on 31/12/2022)

2 Migration related TEIs have been adopted while high level representation was ensured

Output	Indicator	Target
Team Europe Initiatives set out in country Multi- annual Indicative Programming (MIP) finalise their design process with a joint intervention logic and a financial table with indicative financial commitments.	Number of Team Europe Initiatives in country MIPs with a joint intervention logic and an indicative financial table by the end of the year.	At least 75%

Latest known results (situation on 31/12/2022)

In 2022, 75% of the country TEIs had prepared a Joint Intervention Logic that provides the overall frame of intervention for the TEI. 90% of the Team Europe Initiatives identified in country MIPs (e.g. country TEIs) had prepared a financial table with indicative financial commitments.

Output	Indicator	Target
Joint programming processes continue to be taken forward at country level	Number of Joint Programming Documents	15

⁵ Underperformance for indicator a) must be seen in conjunction with overperformance for indicator b), as both are to be looked at together.

Latest known results (situation on 31/12/2022)		
In 2022, DG INTPA made good progress in taking forward joint programming processes at country level. 18 Joint Programming (JP) Documents are in place at the end of the year.		
Output	Indicator	Target
Increase in the use of Twinning and TAIEX tools to mobilise Member States Public Sector expertise	Number of DG INTPA Twinning and TAIEX events	8 DG INTPA Twinning ongoing (contract signed) and 30 DG INTPA TAIEX events completed.
Latest known results (situation on 31/12/2022)		
In 2022 6 DG INTPA Twinning projects were ongoing (contracts signed), with 2 Twinning calls in procedure and 11 projects in preparation. 42 DG INTPA TAIEX events completed in 2022 in countries such as Uzbekistan, Uganda, Dominican Republic and Vietnam		
Output	Indicator	Target
A strengthened and reinvigorated Global Partnership for Effective Development Cooperation (GPEDC), more fit for purpose, is launched and garners broad political support at the 2022 Effectiveness Summit.	a) Number of European Development Ministers participating in the Effectiveness Summit b) Council Conclusions endorsing reformed GPEDC operating model and monitoring system	a) Minimum 10 European Development Ministers participating in the Effectiveness Summit. b) By end 2022
Latest known results (situation on 31/12/2022)		
a) Participation of development ministers was replaced by participation by one President of state, seven State secretaries, 5 directors general of ministries of foreign affairs/development cooperation, etc b) Due to a shift in priorities, the Outcome Document endorsed by the GPEDC members on 14 December 2022 (last day of the Summit) will be pursued instead of Council conclusions		
Output	Indicator	Target
Finalisation of the design phase for the TEI on Sustainable Natural Resource Management and Value Chain Development in Mongolia	Design phase finalised	By Q2 2022
Latest known results (situation on 31/12/2022)		
The design phase for the TEI on Sustainable Natural Resource Management and Value Chain Development in Mongolia has been finalised in Q2 2022. Its scope has been revised to include also the green energy sector..		
Output	Indicator	Target
Finalisation of the design phase for the regional TEI on Water, Energy and Climate Change in Central Asia	Design phase finalised	Q4 2022
Latest known results (situation on 31/12/2022)		
The Team Europe Initiative on Water, Energy, and Climate Change was presented to the Strategic Steering Committee (SSC) of October 2022. It aims to increase investments to promote a sustainable and just blue and green transition and improve the regionally integrated sustainable management of water and energy resources, addressing environmental challenges and tackling climate change. The focus will be on supporting Central Asia's regional power market, transboundary water governance initiatives, particularly the International Fund for Saving the Aral Sea. The TEI will be implemented with an initial contribution of EUR 700 million, expected to increase as new projects are incorporated into the Initiative.		
Output	Indicator	Target
Finalisation of the design phase for the regional TEI on Digital Connectivity in Central Asia	Design phase finalised	Q4 2022
Latest known results (situation on 31/12/2022)		
The regional TEI on Digital Connectivity in Central Asia was presented and approved at the SSC of 21 October 2022, completing the identification stage and finalising its design. The programme entered in the ensuing formulation phase, and it is expected to be submitted for opinion of the NDICI-Global Europe Committee of July 2023.		

Output	Indicator	Target
Finalisation of the design phase for the TEI - Support to a modern and sustainable agri-food sector and resilient livelihoods in Uzbekistan	Design phase finalised	By Q2 2022
Latest known results (situation on 31/12/2022)		
Target achieved. In 2022, the Country Team Europe Initiative on Support to a modern and sustainable agri-food sector and resilient livelihoods was launched. The design phase of the country TEI was finalised at the end of 2022 after which the EU Delegation started preparing a joint implementation plan (including allocation of financial resources per involved partner). Together with EU Member States and European Financing Institutions it is expected to support Uzbekistan with at least EUR 300 million with the Team Europe approach in the coming years..		
Output	Indicator	Target
EU/ASEAN Green TEI starts activities	First regional steering committee meeting	Q3 2022
Latest known results (situation on 31/12/2022)		
The Green TEI Roadmap was drafted and approved by DG INTPA senior management in Q3 2022, and Regional Cooperation Team meetings were organised at technical level in 2022 to mark progress on the implementation. Initially, it was also planned to organise a Regional Steering Committee at Directors level. However, the EU-ASEAN Heads of State and Governments eventually endorsed the Green TEI during the EU-ASEAN Summit of 14 December 2022, it was therefore considered no longer necessary to hold the regional steering committee.		
Output	Indicator	Target
Finalisation of Iraq TEI	Design phase finalised	Q2 2022
Latest known results (situation on 31/12/2022)		
Target achieved. The Team Europe Initiative for Iraq "TAEUFIQ – TeAm EUrope For IraQ" successfully ensures concerted action of the EU and Member States in the three priority areas of access to finance, business development and investment enabling environment. Heads of Missions approved the TAEUFIQ document in June 2022, acknowledging its status as a living document and finalising the design phase. In 2022, through joint policy dialogue and the coordination of the joint programme portfolio of 17 core projects for EUR 158.3 million, TAEUFIQ now stands ready to pursue the objective of contributing to increased, diversified, sustainable and inclusive economic growth that leads to improved livelihoods and decent employment (more and better jobs) in Iraq.		
Output	Indicator	Target
Finalisation of Afghan Regional TEI	Design phase finalised	Q2 2022
Latest known results (situation on 31/12/2022)		
A concept note on the Regional TEI was finalised and priorities and sectors of intervention were agreed by TEI members in Q1 2022. Formal launch of the TEI postponed due to current situation in Afghanistan.		

Specific objective 4 : Sustainable Partnerships with International Financial Institutions (IFIs), the UN and other multilateral partners around EU Priorities are built

Related to spending programme(s):) DCI, EIDHR, EDF, EFSD, IcSP, Greenland, INSC, NDICI-Global Europe, DOAG

Result indicator 4 : Status of the European coordination mechanism(s) in place in IFIs to ensure exchange of targeted information and positions relevant for EU priorities in terms of:

- a) number of cases in which structured information is exchanged at the World Bank...
- b) number of cases with joint positions or démarches at the World Bank...
- c) number of IFIs for which a system is in place to ensure exchange of information and coordination...

... with the European constituencies

Source of the data: DG INTPA Unit D.2

Baseline (2020)	Interim Milestone (2022)	Target (2024)
a. 10 cases b. 1 case c. 1 IFI (World Bank)	a. 20 cases b. 5 cases c. 2 IFIs (World Bank and another IFI)	a. 25 cases b. 10 cases c. 3 IFIs (World Bank and 2 other IFIs)

Latest known results (2022)

In 2022, DG INTPA increased its outreach to and cooperation with EU Member States and EU Presidency in Brussels and Washington.

- a) Overall, DG INTPA continued strengthening its partnership with the European Executive Directors of the World Bank (WB), ensuring a systematic exchange of information. DG INTPA provided inputs on Board documents to EU representatives at WBG and to IMF (more than 20 cases, and respective 13)
- b) 6 Joint positions and/or/ demarches towards the WB Group's management by DG INTPA/Commissioner, sometimes together with EU Executive Directors, were carried out, on the Global Gateway, support to Ukraine, WBG COVID-19 Crisis Response Approach, biodiversity, and conflict affected partner countries.
- c) A system for information exchange is in place with 2 IFIs European constituency, i.e. the WB and IMF European constituency. The WBG EU Executive Directors' visit to Brussels organised by DG INTPA - and involving two Commissioners and nine DGs/DDGs resulted in an agreement on 6 key priority areas: Managing global economic uncertainty, Crises and food security, Ukraine, Fragility Conflict and Violence, Climate and Health as well as improvements on the EU-Member States organizational set-up.

Result indicator 5: Number of alliances and partnerships around EU Priorities (Green Deal, Digital, Jobs and Growth etc.) in place with multilateral partners at global, regional or country level

Source of the data: DG INTPA Unit D.2 and other DG INTPA geographical and thematic units

Baseline (2020)	Interim Milestone (2022)	Target (2024)
0	15	25

Latest known results (2022)

In 2022, DG INTPA has promoted 17 strategic dialogues around EU priorities and Team Europe with the UN, IMF and WBG.

Main outputs in 2022:

Evaluations and fitness checks

Output	Indicator	Target
Evaluation of the EU cooperation with the United Nations in External action in the period 2014- 2020	Evaluation completed	Q2 2022

Latest known results (situation on 31/12/2022)

Target was not achieved because of serious delays in the evaluation process (leading to the replacement of the lead evaluator). The conclusion of the review of final report expected as of end March.

Output	Indicator	Target
Evaluation of the European Union's cooperation with the World Bank (2014 – 2021)	Evaluation at advanced stage of implementation	Q2 2022

Latest known results (situation on 31/12/2022)

An external evaluation was launched in Q1 2022 and has already delivered some preliminary recommendations (an “Advanced Prospective Assessment”). It is expected to be finalised by end Q2 2023.

Other important outputs

Output	Indicator	Target
Programming of blending operations and creation of a solid pipeline	Approval of projects submitted to Board	Q4 2022

Latest known results (situation on 31/12/2022)

In 2022 there were a total of 15 investment projects approved by the EFSD+ Board for Sub-Saharan Africa

Output	Indicator	Target
Consolidating relations with US	3 meetings between Commissioner for Partnership and USAID Administrator Power and/or respective Senior Management	By Q4 2022

Latest known results (situation on 31/12/2022)

2022 has seen an intensification in contacts with the US, with the consequences of the Russian aggression war against Ukraine naturally requiring an ever-enhanced partnership. Global Gateway also generated much interest from the US, in particular in connection with the renamed G7 Partnership for Global Infrastructure and Investment (PGII). Besides USAID, links have been established with the Development Finance Corporation and the Millennium Challenge Corporation, which are important actors within the USAID architecture. High-level contacts have included three meetings between the Commissioner and USAID Administrator and DG INTPA management. In October, the Commissioner and the Administrator signed the Power Africa Memorandum of Understanding (MoU) on sustainable energy in Sub-Saharan Africa.

Output	Indicator	Target
DG INTPA and Team Europe interests strengthened in cooperation with UN and IFIs	a) 2 High level dialogues with UN b) 2 high level dialogues with WBG and c) 1 high level meeting with the IMF	a) By Q2 b) By end 2022 c) By end 2022

Latest known results (situation on 31/12/2022)

a) A first EU-UN High-Level Dialogue occurred in July 2022 and resulted in the organisation of joint seminars to identify modalities of optimising cooperation at country level, including around Team Europe Initiatives.
b) & c) After delays caused by the COVID-19 pandemic, preparations of the high-level dialogues with WBG and IMF restarted in 2022. A number of sectoral and country discussions took place at management and political level. The formal high-level dialogues were postponed due to the Russian war of aggression against Ukraine and the necessity for the institutions to focus on global impacts of the war. Both events are now envisaged for Q1/Q2 2023 and will reflect the changed geo-political landscape and new challenges.

Output	Indicator	Target
Coordination enhanced to leverage Member States and EU contributions to International Financial Institutions (IFIs)	Main options of coordination mechanism endorsed by Management/Commissioner and presented to MSs	by end of 2022
Latest known results (situation on 31/12/2022)		
To increase European leverage and clout in International Financial Institutions using the Bretton Woods practices as a benchmark a number of work streams were identified to extend coordination mechanisms in the short run, among which it was suggested to establish an annual "EU Global IFI Forum"/ "Team Europe IFI Forum" The concept was endorsed by INTPA Management and Commissioner		
Output	Indicator	Target
Increased visibility of EU in multilateral fora	Relevant Event(s) organised in multilateral fora (e.g. Paris Peace Forum, UN, Bretton Woods, other)	At least 4 events
Latest known results (situation on 31/12/2022)		
The EU organised four side events in multilateral fora (e.g. in the WNG/IMF Annual Meetings on Poverty Reduction and Growth Trust (PRGT), in the EXPO Dubai on education during the United Nations General Assembly (UNGA) and Transforming Education Summit		
Output	Indicator	Target
Programming of blending operations and Team Europe Initiatives under the new MFF and creation of a solid pipeline	Projects submitted for Board approval to correspond to the amount of 62,8 million dedicated to the APIF for 2022	2022
Latest known results (situation on 31/12/2022)		
The four projects submitted to the Board in 2022 were approved for a revised consolidated amount of EUR 63.95 million using APIF funds. A fifth project (top up to a previously endorsed one) for EUR 5.34 million was also approved by end 2022.		
Output	Indicator	Target
Signature of contracts approved under the Asia Pacific Investment Facility with deadline 31/12/2022	Contracts signed	Q3 2022
Latest known results (situation on 31/12/2022)		
Since the first blending Board took place on 28/10/2022 and the second on 07/12/2022, it was not possible to contract the four projects approved in 2022. Therefore, the APIF Decision had to be amended accordingly. All approved contracts will be signed by mid-2023.		
Output	Indicator	Target
Bangladesh Production Transformation Policy Review (PTPR) (under OECD Facility)	Implementation of the study begins	By Q4 2022
Latest known results (situation on 31/12/2022)		
The study was presented at the 17 th Plenary Meeting of the OECD's "Initiative for Policy Dialogue on Global Value Chains (GVCs), Production Transformation and Development" held on 16 November 2021. Field missions were carried out between May and October 2022, and key outcomes were provided at the Plenary Session of the UN Committee for Development Policy on 20-24 February 2023.		
Output	Indicator	Target
Laos Multidimensional Country Review (MDCR) (under OECD Facility)	Study is launched	By Q4 2022
Latest known results (situation on 31/12/2022)		
The Laos Multidimensional Country Review was not launched in Q4 2022 as planned, due to delays in issuing approval by the Ministry of Planning and Investment as well as to discussions with the OECD on its scope. No mitigating measures are considered necessary as the study is expected to only start with a slight delay.		
Output	Indicator	Target
Indian State Production Transformation Policy Review (PTPR) (under OECD Facility)	Study is launched	By Q4 2022

Latest known results (situation on 31/12/2022)		
The Production Transformation Policy Review (PTPR) of an Indian state (under EU-OECD Asia Facility) has been delayed due to COVID-19 and elections. The PTPR process shall start over in early 2023. A 6-month extension of the EU-OECD Asia Facility has been agreed.		
Output	Indicator	Target
Enhancing the EU's role in multilateral Asia (ASEM/ASEF ASEAN/ARF)	Decision is adopted and contracts are signed	By Q4 2022
Latest known results (situation on 31/12/2022)		
The decision was adopted in 2022. No new contracts have been signed yet but preparations are going on.		
Output	Indicator	Target
IECG Meetings at Director-level or above (once Iraqi government formation has been finalised)	Joint communiqués	By Q4 2022
Latest known results (situation on 31/12/2022)		
In 2022, the strong engagement in the framework of the G7 Iraq Economic Contact Group (IECG) continued with the EU-FR co-chair throughout the first half of 2022. It resulted in coordinated outreaches based on jointly agreed high-level key messages such as the March 2022 jointly agreed statement on Ukraine, and a July 2022 agreed statement on the need for economic reforms. The topic of anti-corruption has also been introduced to the IECG agenda, as per a 3-page jointly agreed "Proposed Political Advocacy Messages for Anti-Corruption Measures" (June 2022).		

Theme 2 – Climate Change, Environment, Energy

Specific objective 5: Partner Countries capacities to adapt to climate change and reduce greenhouse gas emissions are increased

Related to spending programme(s): DCI, EIDHR, EDF, EFSD, IcSP, Greenland, INSC, NDICI-Global Europe, DOAG

Result indicator 6: Amount and share of the EU funded international cooperation and development assistance contributing to (b) climate change (adaptation and mitigation)

Source of the data: DG INTPA reporting

Baseline (2014-2019)	Interim Milestone	Target (2027⁶)
29.2%	N/A ⁷	30% for the entire NDICI -Global Europe instrument
Latest known results (2022)		
32% ⁸ for 2022, 26.8% ⁹ for 2021-2022 (for comparability purposes vis a vis the target, the cumulative values are also presented)		

⁶ The targets are set for the entirety of instrument and the whole MFF period, which ends in 2027. The instrument is implemented by several Commission Directorate-Generals and services. The latest known results present the results for NDICI- Global Europe programmes managed by INTPA.

⁷ The NDICI- Global Europe regulation does not foresee an interim milestone.

⁸ Provisional figures, with final data foreseen for July 2023, once data quality checks are concluded

⁹ Provisional figures, with final data foreseen for July 2023, once data quality checks are concluded

Result indicator 7: Number of countries and cities with climate change and/or disaster risk reduction strategies: developed and under implementation with EU support

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0 ¹⁰	51	79

Latest known results (2022)

110 countries and cities have developed and/or implemented climate change and/or disaster risk reduction strategies with EU support since 2020, which means that the 2024 target has already been exceeded.

Result indicator 8: Greenhouse Gas (GHG) emissions avoided (tonnes CO₂eq) with EU support

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0	37.9 million	46.6 million

Latest known results (2022)

37.9 million tonnes of CO₂ equivalent greenhouse gas emissions have been avoided with EU support since 2020, which means that the 2022 milestone has been reached and results are on track for reaching the 2024 target.

Main outputs in 2022:

Other important outputs

Output	Indicator	Target
Continued implementation of the Euroclima programme	7-8 new contracts signed	Q4 2022

Latest known results (situation on 31/12/2022)

9 new contracts concluded with several Member State agencies (Expertise France, AECID, FIIAP, GIZ) as well as UN Environmental Programme (UNEP) and CEPAL (Economic Commission for Latin America and Caribbean) to implement the new Euroclima Latin America and Caribbean action (EUR 70 million) plus EUR 35 million for Euroclima Caribbean, setting the basis for the 3rd Euroclima programme now extended to the entire LAC region, as well as, to Biodiversity.

Output	Indicator	Target
Strengthened regulatory and policy frameworks for climate action in line with goals established under the Paris Agreement	Number of partner countries supported in drafting, reviewing and/or implementing their Nationally Determined Contributions (NDCs), National Adaptation Plans (NAPs) and LTSs	At least 15 countries by end of 2022

Latest known results (situation on 31/12/2022)

Target achieved: 29 countries supported through the NDC Support Programme and the NDC Facility.

Output	Indicator	Target
Enhanced monitoring of climate target in relation to DG INTPA managed programmes	Number of reports on climate target drafted and disseminated	4 per year (quarterly)

¹⁰ Methodologically, all EU Results Framework indicators have their baselines set 0 for each new period covered by a Strategic Plan.

Latest known results (situation on 31/12/2022)		
Target achieved:		
<ul style="list-style-type: none"> • 3 notes reporting on targets addressed to DG INTPA's management and to EU Delegations (February, March and July 2022) • 1 summary report on climate and environmental target produced and disseminated internally 		
Output	Indicator	Target
Improved mainstreaming of climate dimensions in EU funded actions	Number of trainings (virtual or in presence) delivered on issues related to climate and environmental mainstreaming	At least 10 per year
Latest known results (situation on 31/12/2022)		
Partially done: 7 webinars were conducted in 2022 as part of the "Greening EU cooperation" series e.g. on "NDCs and their measuring reporting and verification system" or the use of the "Rio Markers". EU Delegations were the main target audience.		
Output	Indicator	Target
Enhanced coordination with EU Member States on design and implementation of respective actions contributing to climate goals	Number of Expert Groups Meetings organised jointly with EU Member States	At least two per year
Latest known results (situation on 31/12/2022)		
Done: 1 meeting of the expert group was held: as it allowed to define the steps to undertake in the run-up to the UNFCCC COP27 held in November 2022, it made a second meeting unnecessary.		
Output	Indicator	Target
Programmes of support for ASEAN under this SO	Contracting of programmes under EUR 30 million ASEAN/EU Green Initiative	50% contracted by Q3 2022
Latest known results (situation on 31/12/2022)		
All planned contracts (five) have been signed by the Delegation at the end of 2022.		
Output	Indicator	Target
Water sector resilience and climate change adaptation in Samoa (budget support)	AAP adopted	Q3 2022
Latest known results (situation on 31/12/2022)		
In December 2022, Samoa authorities countersigned the Financing Agreement for the new "Water sector resilience and climate change adaptation in Samoa" budget support programme, of EUR 13.5 million. It is one of the central pillars of the continued partnership between the EU and Samoa and will provide continuity and added value to the implementation of Samoa's "Water for Life: Water, Sanitation & Hygiene Plan (WASH) 2020 – 2025".		
Output	Indicator	Target
EU-Solomon Islands Partnership for Resilience Building (budget support) EUR 8 million	AAP adopted	Q4 2022
Latest known results (situation on 31/12/2022)		
Target achieved: the Financing Agreement was signed by the EU and the Solomon Islands in June 2022		
Output	Indicator	Target
BS Sector reform performance contract (Rural development) – EUR 16 million	AAP adopted	Q4 2022
Latest known results (situation on 31/12/2022)		
Postponed: Following the review of priorities, it was decided to postpone the adoption of this action (Vanuatu), possibly to the AAP2024.		

Output	Indicator	Target
Solomon Islands – LoCAL Climate Resilience Financing Mechanism EUR 6 million	AAP adopted	Q4 2022
Latest known results (situation on 31/12/2022)		
The action was approved at the SSC of December 2021 and submitted at the NDICI-Global Europe Committee of July 2022. The Financing Decision including this AAP was adopted in August 2022.		
Output	Indicator	Target
Design of a disaster risk reduction project for Iran	AAP 2022 adopted	Q4 2022
Latest known results (situation on 31/12/2022)		
Not applicable any longer given the country context		
Output	Indicator	Target
Finalisation of the design phase for the regional TEI on Water, Energy and Climate Change in Central Asia	Design phase finalised	Q4 2022
Latest known results (situation on 31/12/2022)		
The Team Europe Initiative on Water, Energy, and Climate Change was presented to the SSC of October 2022. It aims to increase investments to promote a sustainable and just blue and green transition and improve the regionally integrated sustainable management of water and energy resources, addressing environmental challenges and tackling climate change. The focus will be on supporting Central Asia's regional power market, transboundary water governance initiatives, particularly the International Fund for Saving the Aral Sea. The TEI will be implemented with an initial contribution of EUR 700 million, expected to increase as new projects are incorporated into the Initiative.		

Specific objective 6: An ambitious agenda for the conservation, restoration and sustainable management of natural resources and ecosystems, and for halting biodiversity loss and wildlife crime is adopted and implemented

Related to spending programme(s): NDICI-Global Europe Global Europe for a); DCI, EIDHR, EDF, EFSF, IcSP, Greenland, INSC, NDICI-Global Europe, DOAG for c and d

Result indicator 9: Amount and share of the EU funded international cooperation and development assistance contributing to (a) protecting biodiversity; (c) combating desertification; (d) protecting the environment (Aid to Env)

Source of the data: DG INTPA reporting for a); EU Results Framework Annual Reporting Exercise (c and d)

Baseline (2014-2019)	Interim Milestone (2022)	Target (2027 for a); 2024 for c) and d))
a) 7.9% c) 7.3% ¹¹ d) 36.0% ¹²	a) N/A ¹³ c) 7% d) 6%	a) N/A ¹⁴ c) 9% d) 8%

¹¹ This baseline figure is for 2018-2019; 2014-2019 will be used for future reference and reporting

¹² This baseline figure is for 2018-2019; 2014-2019 will be used for future reference and reporting

¹³ There is no interim milestone foreseen as part of the MFF 2021-2027 target on biodiversity.

¹⁴ The adopted regulation for NDICI-Global Europe sets that the instrument should contribute to the overall MFF targets on biodiversity. At SOTEU 2021, the President of the Commission announced the doubling of external funding for biodiversity (to be covered by NDICI-Global Europe and IPA III)

Baseline (2014–2019)	Interim Milestone (2022)	Target (2027 for a); 2024 for c) and d))
Latest known results (2022)		
a) 11.9 ¹⁵ % for 2022; 8.7 ¹⁶ % for 2021–2022 c) 4% ¹⁷ for 2022; 3.5% ¹⁸ for 2021–2022 d) 37.9 ¹⁹ % for 2022; 32.6% ²⁰ for 2021–2022 (for comparability purposes vis a vis the target, the cumulative values are also presented)		
Result indicator 10: Areas of terrestrial and freshwater ecosystems under sustainable management with EU support²¹		
Source of the data: EU Results Framework Annual Reporting Exercise		
Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0	10,000,000	20,000,000
Latest known results (2022)		
6,500,000 hectares of terrestrial and freshwater ecosystems have benefitted from sustainable management with EU support since 2020. The development of the sustainable ecosystems management systems on the ground require time and most of the actions related to this target were recently approved and are still in their inception stage. That is the reason why the 2022 milestone has not been reached. If the acceleration in results observed between 2021 and 2022 continues, then the 2024 target may still be met.		

Main outputs in 2022:

Other important outputs

Output	Indicator	Target
APPs for sustainable agriculture, water sanitation and biodiversity projects in various OCTs, and for forest partnerships (Guyana and Suriname) adopted	Adoption	Q4 2022
Latest known results (situation on 31/12/2022)		
AAP 2022 for Guyana in support of EU-Guyana Forest Partnership adopted in December 2022. Support measures to Suriname MIP, which focus on forest partnership, adopted. OCTs (DOAG instrument): adopted in December 2022 (French Polynesia: water and sanitation (EUR 31.1 million); St Eustatius: sustainable agriculture (EUR 2.9 million)).		
Output	Indicator	Target
Initiation of the implementation of Amazon Basin Initiative	New contracts signed	Q4 2022
Latest known results (situation on 31/12/2022)		
All contracts related to Amazon Basin Initiative were concluded before end of the year, including regional actions with EU Member State Agencies, the JRC and civil society and country windows for Guyana, Suriname and Brasil. The total budget over 4 years is EUR 35 million, including EUR 5 million for each country window.		

¹⁵ Provisional figures, with final data foreseen for July 2023, once data quality checks are concluded

¹⁶ Provisional figures, with final data foreseen for July 2023, once data quality checks are concluded

¹⁷ Provisional figures, with final data foreseen for July 2023, once data quality checks are concluded

¹⁸ Provisional figures, with final data foreseen for July 2023, once data quality checks are concluded

¹⁹ Provisional figures, with final data foreseen for July 2023, once data quality checks are concluded

²⁰ Provisional figures, with final data foreseen for July 2023, once data quality checks are concluded

²¹ Indicator included in the [Programme Statement](#) NDICI-Global Europe

Output	Indicator	Target
Initiation of the implementation of cacao sustainable value chains in Nicaragua	Signature of DA with AECID and UNIDO	Q3 2022
Latest known results (situation on 31/12/2022)		
Both agreements have been signed in 2022, with AECID and UNIDO, for the implementation of the NICACAO initiative in Nicaragua.		
Output	Indicator	Target
NaturAfrica implemented through programmes at national and regional levels	Number of NaturAfrica landscapes under AAP 2022 and 2021 (contracts)	6 regional landscapes and 15 national landscapes
Latest known results (situation on 31/12/2022)		
Done: 15 actions contributing to the NaturAfrica landscape approach were adopted in AAPs 2021 and 2022, covering 24 transboundary landscapes and 8 additional national landscapes in 6 regional biomes.		
Output	Indicator	Target
GGW supported through programs at national and regional level	a) Number of countries supported b) Number hectares of land restored or sustainably managed	a) At least 11 b) 5 million
Latest known results (situation on 31/12/2022)		
Done (even though the 2 nd indicator could not be reported upon): a) 11 b) No data yet as most of the actions related to this target were not yet contracted in 2022 or are still in their inception stage.		
Output	Indicator	Target
Deforestation is reduced in supported countries	Percentage of reduction	At least -10%
Latest known results (situation on 31/12/2022)		
No data yet in 2022. The 10% target was set by Commissioner Urpilainen, to be reached by 2027		
Output	Indicator	Target
Forests partnerships are deployed in partner countries to help them sustainably manage their forests	a) Number of countries b) Number of hectares sustainably managed	a) 10 to 15 b) 40 million ha
Latest known results (situation on 31/12/2022)		
Partially done: a) 5 The Forest Partnership is a demand-driven process. In 2022, only 6 partner countries expressed interest in a FP (5 FP could be signed, while a 6 th one will be signed in 2023). ²² b) This target was set for 2027, there is no data available for 2022		
Output	Indicator	Target
The environmental remediation of former uranium legacy sites is implemented	Number of sites cleaned up	2
Latest known results (situation on 31/12/2022)		
Done: 2 sites were cleaned-up in Kyrgyzstan (Min-Kush and Shekaftar).		
Output	Indicator	Target
Transition towards Sustainable Food Systems (SFS) supported at country and regional level	Number of countries with SFS programmes	At least 35 countries
Latest known results (situation on 31/12/2022)		
Done: 43 countries have sustainable food systems as a main specific objective in their MIP 2021-2024.		

²² As of Q1 of 2023, 5 other countries have showed interest in a FP to be negotiated in the coming months (Honduras, Laos, Thailand, Suriname).

Output	Indicator	Target
Programmes of support for ASEAN under this SO	SSC approval	Q2 2022
Latest known results (situation on 31/12/2022)		
The focus in 2022 was on the EU-ASEAN Sustainable Connectivity Package (EUR 60 million, AAP 2023) and TEI. Following its initial presentation to the SSC in March 2022, the project idea was revised adding components on energy, digital connectivity and strengthened horizontal activities. The revised version underwent quality review within DG INTPA in the course of 2022, and the resulting Action Document was eventually approved in Q4 2022.		
Output	Indicator	Target
Top up to the Kiwa Initiative (EUR 6 million)	Adoption process of the Action Document launched (ISC)	Q3 2022
Latest known results (situation on 31/12/2022)		
Following its presentation and approval at the SSC of December 2021, and positive opinion from the NDICI-Global Europe Committee of July 2022, this 2022 AAP was adopted in August 2022.		

Specific objective 7: A partnership for a global green energy transition from fossil fuels to sustainable energy is mobilised

Related to spending programme(s): DCI, EIDHR, EDF, EFSD, IcSP, Greenland, INSC, NDICI-Global Europe, DOAG

Result indicator 11: Number of individuals with access to electricity with EU support through new or improved access

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0*	10.3 million*	16.9 million*

*These values refer only to new access.

Latest known results (2022)

9.4 million individuals have been provided new access to electricity since 2020. This result lies within 10% of the 2022 milestone, and it is in track of reaching the 2024 target: this is a good result considering the impact and effects of the Covid-19 pandemic on the overall programme implementation in 2020 and 2021

Result indicator 12: Renewable energy generation capacity installed (MW) with EU support²³

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0	4,000 MW	7,300 MW

Latest known results (2022)

17,200 MW of renewable energy generation capacity has been foreseen to be installed with EU support since 2020. The 2022 milestone was already reached last year and the 2024 target was exceeded this year.

²³ Indicator included in the [Programme Statement](#) NDICI-Global Europe.

Main outputs in 2022:

Other important outputs

Output	Indicator	Target
Creation of a solid pipeline of projects and signature of contracts approved under the Facility	Submission of projects and guarantee operations to the Boards signature of corresponding contracts	Q4 2022
Latest known results (situation on 31/12/2022)		
Eleven projects were identified for the blending pipeline in 2022 in line with the “Policy first” approach and all pipeline projects have been approved by the board (end 2022) and are ready for signature. The LACIF decision (EUR 80 million) had a contracting deadline on 31/12/2022 which could not be fully met. Several factors influenced, ranging from the late set-up of the new DG INTPA blending governance, the political and financial situation in Cuba, etc. In some cases, there are delays because the IFIs need to align the loans and grants processes during the contract negotiation stage. Also taking into account the staff shortage in the investments section, only one contract was signed under the LACIF decision in 2022. Consequently, most of the remaining LACIF funds will be de-committed and re-committed under a new decision in 2023.		
Output	Indicator	Target
APPs for Renewable energy programmes in OCTs adopted	Adoption	Q4 2022
Latest known results (situation on 31/12/2022)		
OCTs: as planned adopted in December 2022 (New Caledonia (EUR 30.9 million), Saba (EUR 4.1 million).		
Output	Indicator	Target
Deployment of the Africa-EU Green Energy Initiative (AEGEI)	Number of initiatives deployed	1 from Q2 of 2022 onwards
Latest known results (situation on 31/12/2022)		
Done: AEGEI was launched at the AU-EU Summit in February 2022 and implemented throughout the year.		
Output	Indicator	Target
Diplomatic actions, technical support and new initiatives that promote just and green energy transition are implemented	Signature and implementation of 3 programme initiatives (Action Documents), under the “Planet AAP 2021”	By the end of 2022
Latest known results (situation on 31/12/2022)		
Target achieved: 3 contracts signed: <ul style="list-style-type: none"> • Just Energy Transition in Coal Regions; • Reducing methane emissions through an integrated data approach; • Regional Energy Transition Outlooks for Africa and Latin America-Caribbean”. 		
Output	Indicator	Target
Regulatory authorities in third countries receive technical support to enhance their know-how and capacity to regulate the safe use of nuclear energy.	Number of countries / regions supported	5
Latest known results (situation on 31/12/2022)		
Target achieved: 6 countries and 1 region in 2022.		
Output	Indicator	Target
Bangladesh - Partnership for Green Energy Transition in Bangladesh approved	QRM approval	Q2 2022
Latest known results (situation on 31/12/2022)		
Delayed: Following the conclusion of the quality review process, the Action has been submitted for its adoption in December 2022. Contracting with GIZ is currently ongoing.		
Output	Indicator	Target
South Asia regional programme on energy	QRM approval	Q3 2022

Latest known results (situation on 31/12/2022)		
Delayed: The programme was originally foreseen to be included in the Regional AAP 2022, however country-level consultations with stakeholders and governments in Bangladesh, Bhutan, India, and Nepal took longer than planned. Consultations with Nepal government had to be postponed due to elections to 2023. It was also recommended to expand the mapping to also cover Sri Lanka. The programme has been currently included in the Regional AAP 2023; identification with support of DG INTPA energy facility and DG ENER is ongoing. Quality Review process should be kicked off in March 2023.		
Output	Indicator	Target
Support to the Energy sector in Tonga (budget support EUR 10 million).	Financing Agreement signature expected in 2022.	Q4 2022
Latest known results (situation on 31/12/2022)		
In December 2022, Tonga countersigned the Financing Agreement for the new “Support to the energy sector in Tonga”, in the form of a budget support programme to the tune of EUR 6.65 million, contributing to the Kingdom of Tonga’s sustainable and inclusive low carbon development.		

Specific objective 8: Partner countries capacities in the transition toward green and circular economies are strengthened

Related to spending programme(s): DCI, EIDHR, EDF, EFSD, IcSP, Greenland, INSC, NDICI-Global Europe, DOAG

Result indicator 13: Number of jobs supported/sustained by the EU, disaggregated for green jobs

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0	70.000	140.000

Latest known results (2022)

This indicator was newly included in the revised results framework Global Europe Results Framework ((SWD 22 2022 final) published in January 2022). Data will be collected for the first time in 2022/2023 and will be reported in the AAR covering 2023 implementation

Result indicator 14: Agricultural and pastoral ecosystems where sustainable management practices have been introduced with EU support (ha)

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0	400,000 ha	1,000,000 ha

Latest known results (2022)

1,100,000 hectares of agricultural and pastoral ecosystems have benefitted from sustainable management practices with EU support since 2020, thereby reaching the 2024 target two years ahead of schedule.

Result indicator 15: Number of smallholders reached with EU supported interventions aimed to increase their sustainable production, access to markets and/or security of land²⁴

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0	3,000,000	7,000,000

Latest known results (2022)

10,900,000 smallholders have been reached with EU supported interventions since 2020 to increase their sustainable production, access to markets and/or security of land. Since the 2024 target was already met last year, this year's results contributed to exceeding the 2024 target.

Result indicator 16: Number of Micro, Small and Medium Enterprises applying Sustainable Consumption and Production practices with EU support²⁵

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0	9,400	10,300

Latest known results (2022)

15,972 Micro, Small and Medium Enterprises have been supported since 2020 to apply Sustainable Consumption and Production practices. Since the 2024 target was already met last year, this year's results contributed to exceeding the 2024 target.

Main outputs in 2022:

Evaluations and fitness checks

Output	Indicator	Target
Evaluation of the EU support to sustainable agri-food systems between 2014-2020	Evaluation completed	Q3 2022

Latest known results (situation on 31/12/2022)

The evaluation of the EU support to sustainable agri-food systems between 2014-2020 was successfully completed, including its dissemination seminar and the publication of the final report. Conclusions and recommendations are available to Commission decision makers.

Other important outputs

Output	Indicator	Target
Partner countries are supported to transition to more circular/ green economies	a) Number of partner countries supported to transition to greener and/or more circular economies b) Number of Action Documents including an explicit objective / result on the green / circular economy under AAP 2022	a) 10 b) 24

²⁴ Indicator included in the [Programme Statement](#) NDICI-Global Europe

²⁵ Indicator included in the [Programme Statement](#) NDICI-Global Europe

Latest known results (situation on 31/12/2022)		
a) Achieved: the green/circular economy transition was supported in 20 countries through bilateral actions, as well as in 55 countries through regional actions.		
b) Achieved: 25 action documents were adopted including an explicit objective/result on the green/circular economy under 2022 AAPs at global, regional and country levels.		
Output	Indicator	Target
APPs on Green growth and transition to circular economy (Peru, Belize, Honduras) adopted	Adoption	Q4 2022
Latest known results (situation on 31/12/2022)		
Adoption of AAP2022 on Green growth/transition in Dominican Republic, Peru. AAP for Belize and Honduras postponed to 2023. Formulation in both countries required additional analysis. Instead, a programme on green growth was adopted for Dominican Republic, consuming available credits.		
Output	Indicator	Target
Initiation of actions under the AL-INVEST Verde Programme	a) successive rounds of dialogue have taken place b) call for proposal launched	a) 5 b) Q4 2022
Latest known results (situation on 31/12/2022)		
a) Five EU-Brazil Technical dialogues took place on traceability and sustainability of beef and leather supply chains under Component 2 of AL-INVEST Verde; B) The first Call for Proposals under Component 1 was launched on 28 March 2022.		
Output	Indicator	Target
Publication of the 2022 edition of the Latin American Economic Outlook (LEO) on LAC-EU Sustainable Alliances	the 2022 Latin American Economic Outlook is published	Q4 2022
Latest known results (situation on 31/12/2022)		
The Latin American Economic Outlook 2022 'Towards a Green and Just Transition' was published in November 2022 https://www.oecd-ilibrary.org/development/latin-american-economic-outlook-2022_3d5554fc-en		
Output	Indicator	Target
Sri Lanka – Promoting a Circular Economy (waste management/reduction, plastic life cycle management)	QRM approval	Q2 2022
Latest known results (situation on 31/12/2022)		
The Action "Promoting a Circular Economy in the food sector" was approved at QRM in July 2022, submitted to the NDICI-Global Europe Committee in November 2022, and the Financing Decision adopted in December 2022.		
Output	Indicator	Target
Contracting to implement EUR 30 million EU Green Initiative for ASEAN/South-East Asia	% of programmes contracted under EUR 30 million EU Green Initiative for ASEAN/South-East Asia	50% contracted by Q3 2022
Latest known results (situation on 31/12/2022)		
The output was achieved (100%, of programmes (i.e. five) were contracted under the EUR 30 million EU Green Initiative for ASEAN/South-East Asia).		
Output	Indicator	Target
Launch of the SWITCH-Asia regional programme policy component supporting Sustainable Consumption and Production	AAP adopted - EUR 20 million	Q3 2022
Latest known results (situation on 31/12/2022)		
The AAP was adopted in 2022 and the related contract was signed in Q4-2022.		

Output	Indicator	Target
Start of projects funded under the SWITCH-Asia regional programme call for proposals supporting Sustainable Consumption and Production	Contracted – EUR 32,6 million	Q1 2022
Latest known results (situation on 31/12/2022)		
Contracts signed and all related activities started in Q1 2022.		
Output	Indicator	Target
Philippines: National Support Action for a Low-carbon Circular Economy.	AAP adopted – 60 million	Q4 2022
Latest known results (situation on 31/12/2022)		
The Action was submitted to a QRM held in July 2022, during which it was proposed to include an energy component. It was therefore decided to change the Action's name to Green Economy , highlighting that it covers both circular economy and energy. The Action received a positive opinion from the NDICI-Global Europe Committee of November 2022, and the related Financing Decision was adopted shortly thereafter. The Financing Agreement is expected to be signed later in 2023.		
Output	Indicator	Target
Budget support in Fiji – climate change “Time to Act!: Towards Implementing the Climate Change Act”	AAP adopted - EUR 12.8 million	Q4 2022
Latest known results (situation on 31/12/2022)		
Given the political situation (elections in Q4 2022) and the lack of possibility to engage with the incumbent government, it was decided to postpone to AAP 2023. The Strategic Steering Committee (SSC) fiche was already endorsed at SSC level in December 2022.		

Theme 3 – Digital, Data Technologies and Connectivity

Specific objective 9: Digital governance, policy and regulatory frameworks are improved and digital infrastructure and affordable and secure broadband connectivity are enhanced]

Related to spending programme(s): DCI, EIDHR, EDF, EFSD, IcSP, Greenland, INSC, NDICI-Global Europe, DOAG

Result indicator 17: Number of countries supported by the EU to a) develop and/or revise, b) implement digital-related policies/strategies/laws/regulations

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0	10	20
Latest known results (2022)		
This indicator was newly included in the revised results framework Global Europe Results Framework ((SWD 22 2022 final) published in January 2022). Data will be collected for the first time in 2022/2023 and will be reported in the AAR covering 2023 implementation		

Result indicator 18: Number of people with access to Internet with EU support (disaggregated by sex, geographic region, urban/rural, age group, and type of connection, i.e. mobile or fixed)

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0	200,000	2,000,000
Latest known results (2022)		
This indicator was newly included in the revised results framework Global Europe Results Framework ((SWD 22 2022 final) published in January 2022). Data will be collected for the first time in 2022/2023 and will be reported in the AAR covering 2023 implementation		

Main outputs in 2022:

External communication actions

Output	Indicator	Target
Communication plan drafted, agreed and implemented in cooperation with EEAS on the Global Gateway Partnerships joint communication.	Number of press articles / media pieces on the concept.	100.

Latest known results (situation on 31/12/2022)

+/-300

Output	Indicator	Target
Under the overarching thread of trusted connectivity, the European Development Days 2022 will build on the EU's existing commitments and policy work to promote the Global Gateway Partnerships Brand.	a) Number of online participants b) Number of physical participants c) Number of applications for session organisation. d) Number of applications for the Young Leaders programme.	a) > 20,000. b) > 2,000. c) > 350. d) > 400.

Latest known results (situation on 31/12/2022)

- a) 3670
- b) 2636
- c) 257
- d) 524, of which 232 eligible

The launch of the organization of EDD 2022 was delayed by contracting issues which truncated the time available for potential session organisers to prepare their contribution and resulted in fewer applications than the target. The lower number of online participants is explained partly by the delays, which affected the time to promote registrations and partly by the uncertainty about whether an in-person event would be able to be held when the contracting process started.

Other important outputs

Output	Indicator	Target
Starting implementing the Regional Americas and Caribbean programme on digital transformation	Contracted	Q4 2022

Latest known results (situation on 31/12/2022)

All actions contracted in December 2022, resulting into 6 contracts with: Team Europe (4 EU Member States involved: DE, ES, FR, and EST), United Nations Economic Commission for Latin America and the Caribbean (ECLAC), Red Clara, Tecnia, University of Chile and the European Space Agency (ESA).

Output	Indicator	Target
The Digital Global Gateway is set up and promoted at international events to position the EU as a leader on human-centric digital connectivity	a) Number of Policy Steering Group meetings; b) Number of international events	a) 1 by Q1 and 1 by Q3; b) At least 2
Latest known results (situation on 31/12/2022)		
a) Achieved: 4 in total: 2 D4D Hub Connectivity Technical Working Group meetings, 2 consultation workshops with Team Europe partners on Digital Global Gateway. b) Achieved: five international events took place, including the AU-EU D4D Hub Multi-stakeholder Forum, the World Telecommunication Development Conference in Kigali, European Development Days and the EU-Central Asia Connectivity conference; Internet Governance Forum in Addis Ababa.		
Output	Indicator	Target
The private sector is included in discussions on the Digital Global Gateway	Number of EU meetings /events with the private sector	At least 4
Latest known results (situation on 31/12/2022)		
Achieved: more than 5 events or meetings: 2 workshops under the Africa-Europe Digital Innovation Bridge (AEDIB) project, 1 as part of the D4D Hub Private Sector Advisory Group and at least 2 with the D4D Coalition. Moreover, several bilateral meetings with private sector entities also took place.		
Output	Indicator	Target
A global masterplan for the Digital Global Gateway is developed	Number of studies identifying digital and data infrastructure needs and proposing flagships	> 5 studies, covering infrastructures in Africa, Indo-Pacific, Central Asia and Latin America and the Caribbean
Latest known results (situation on 31/12/2022)		
Achieved: 9 studies under the Technical Assistance Facilities managed by DG INTPA.		
Output	Indicator	Target
Delegations and HQ are supported through studies, assessments, and trainings, new Technical Assistance Facilities on Digital, Space Earth Observation and Science Technology and Innovation (STI)	a) Number of Studies/Assessments b) Number of trainings / webinars	a) At least 10 b) At least 4
Latest known results (situation on 31/12/2022)		
a) Achieved: 29 studies /assessments. b) Achieved: 5 trainings/webinars in total including on digital connectivity, digital and green, Space/EO and e-governance.		
Output	Indicator	Target
DG INTPA actively participates in the EEAS-launched Cyber Capacity Building Board	Number of Board meetings where DG INTPA participates	3 to 4
Latest known results (situation on 31/12/2022)		
Partially done: 2 in total: 1 st meeting when the Board was launched on 14/07/22, 2 nd meeting on 30/11/22.		
Output	Indicator	Target
The Digital4Development (D4D) Africa projects are launched	Number of projects	2 by Q4
Latest known results (situation on 31/12/2022)		
Achieved: the AU-EU D4D Hub project planned and/or started activities in 16 countries (incl. 11 Technical Assistance missions to national authorities in charge of digital strategies, 6 knowledge sharing workshops/events, 1 study visit between partners of 2 African countries, the development of an online knowledge sharing platform (D4D Access), 6 multi-stakeholder dialogues (at continental, regional and national levels). Those activities were supported by 4 major communication/visibility campaigns and an estimated 1M social media reach.		

Output	Indicator	Target
Finalisation of the design phase for the regional TEI on Digital Connectivity in Central Asia	Design phase finalised	Q4 2022
Latest known results (situation on 31/12/2022)		
Target achieved: The regional TEI on Digital Connectivity in Central Asia was presented and approved at the SSC of 21 October 2022, completing the identification stage, and finalising its design.		
Output	Indicator	Target
India – Connectivity (in particular in energy, disaster resilience, sustainable finance)	QRM approval	Q3 2022
Latest known results (situation on 31/12/2022)		
The Connectivity action underwent quality review in the third quarter of 2022, and was adopted in December 2022, following positive opinion of the NDICI-Global Europe Committee in November.		

Specific objective 10: The digital skills of individuals needed to fully capitalise on the digital transformation are improved

Related to spending programme(s): DCI, EIDHR, EDF, EFSD, IcSP, Greenland, INSC, NDICI-Global Europe, DOAG

Result indicator 19: Number of people who have benefited from institution or workplace based VET/skills development interventions supported by the EU, disaggregated for digital skills

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0	50.000	100.000
Latest known results (2022)		
This indicator was newly included in the revised results framework Global Europe Results Framework (SWD 22 2022 final) published in January 2022). Data will be collected for the first time in 2022/2023 and will be reported in the AAR covering 2023 implementation		

Main outputs in 2022:

Other important outputs

Output	Indicator	Target
The digital skills dimension is added as an important focus point of the AU-EU summit's agenda and outcome documents / final statement	Number of summit sections covering digital skills	At least one
Latest known results (situation on 31/12/2022)		
Achieved: 1 mention in the Final Declaration.		

Specific objective 11: The provision and quality of public and private digital services in partner countries are improved

Related to spending programme(s): DCI, EIDHR, EDF, EFSD, IcSP, Greenland, INSC, NDICI-Global Europe, DOAG

Result indicator 20: Number of people with access to digital financial services with EU support

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone 2022)	Target (2024)
0	600.000 people	1 Mio people

Latest known results (2022)

This indicator was newly included in the revised results framework Global Europe Results Framework (SWD 22 2022 final) published in January 2022). Data will be collected for the first time in 2022/2023 and will be reported in the AAR covering 2023 implementation

Result indicator 21: Number of countries supported by the EU to enhance access of individuals to digital government services

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone 2022)	Target (2024)
0	10	20

Latest known results (2022)

This indicator was newly included in the revised results framework Global Europe Results Framework (SWD 22 2022 final) published in January 2022). Data will be collected for the first time in 2022/2023 and will be reported in the AAR covering 2023 implementation

Main outputs in 2022:

Other important outputs

Output	Indicator	Target
Delegations and HQ are supported through studies / assessments launched by new Technical Assistance Facilities on Digital, Space and STI	Number of Studies / Assessments launched	At least 5

Latest known results (situation on 31/12/2022)

Achieved: 28 studies / assessments launched, a majority of which was completed by end 2022.

Output	Indicator	Target
Partner countries are supported in developing or revising digital-related policy, strategies, laws and regulations in the key economic sectors (agriculture, energy, circular economy)	Number of partner countries supported in activities such as drafting national strategies, or organising capacity building, or running pilot projects or other similar activity	At least 5

Latest known results (situation on 31/12/2022)

Achieved: 27 countries were supported through Technical Assistance Facilities.

Output	Indicator	Target
Partner countries (public authorities and private sector) are supported in developing and providing Earth Observation and space-based services and data	Number of actions supported such as the development of Copernicus facilities in Panama, Chile and the Philippines	At least 3
Latest known results (situation on 31/12/2022)		
Achieved: 3 actions supported: Copernicus facilities in Panama, Chile and Philippines were supported and started implementation.		
Output	Indicator	Target
Bhutan - Strengthened digitalisation of public services, especially education	QRM approval	Q2 2022
Latest known results (situation on 31/12/2022)		
The programme "Supporting Good Governance and Digitalisation in Bhutan" for an amount of EUR 9.3 million passed QRM in May and received a positive opinion by the NDICI-Global Europe Committee of September 2022. The related Financing Decision was adopted in October 2022. The objective of the action is to i) support improved public services and local government through decentralisation ii) support institutional capacities for increased women's participation in local services and greater women's empowerment; and (iii) strengthen digitalisation of public services, especially education.		

Theme 4 – Sustainable Growth and Jobs

Specific objective 12: Mobilisation of public and private financing for sustainable development is enhanced contributing to decent jobs creation, and the reduction of inequalities

Related to spending programme(s): NDICI-Global Europe

Result indicator 22: Amount of EU funded international cooperation and development assistance qualifying as ODA

Source of the data: DG INTPA reporting

Baseline (beginning 2020)	Interim Milestone	Target (2027 ²⁶)
Commitment: EUR 0 billion Payment: EUR 0 billion	N/A ²⁷	At least 93% of NDICI-Global Europe expenditures
Latest known results (2022)		
99.8 ²⁸ % for 2022; 99.9 ²⁹ % for 2021-2022 (for comparability purposes vis a vis the target, the cumulative values are also presented)		

²⁶ The targets are set for the entirety of instrument and the whole MFF period, which ends in 2027. The instrument is implemented by several Commission Directorate-Generals and services. The latest known results present the results for NDICI-Global Europe programmes managed by INTPA.

²⁷ The NDICI-Global Europe regulation does not foresee an interim milestone.

²⁸ Provisional figures, with final data foreseen for July 2023, once data quality checks are concluded

²⁹ Provisional figures, with final data foreseen for July 2023, once data quality checks are concluded

Result indicator 23: EU Collective Official Development Assistance (ODA), as a percentage of the EU Gross National Income (GNI)³⁰

- a) Total ODA (grant equivalent)
- b) ODA to Least Developed Countries (LDCs) (bilateral net and imputed multilateral ODA to LDCs, and as of 2020 additionally regional ODA known to benefit LDCs)

Source of the data: : European Commission, DG International Partnerships, based on OECD Development Assistance Committee (DAC) data[1];(<https://stats.oecd.org/>, tables DAC 1, DAC 2a and CRS).

Baseline (2018)	Interim Milestone (2020)	Target (2030)
a) 0.47% (including the UK); 0.43% (excluding the UK) b) 0.125% (including the UK); 0.11%(excluding the UK)	a) NA b) 0.15%	a) 0.7% ³¹ b) 0.2% ³²
Latest known results (2022)		
a) 0.49% (excluding UK) b) 0.11% (excluding UK) (note that the above-mentioned change in OECD’s methodology means that 2018 and 2021 figures on ODA to LDCs are not directly comparable, but if applying the old methodology to 2021 data, the ratio would also stand at 0.11%)		

Result indicator 24: Number of jobs supported/sustained by the EU

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0	200,000	400,000
Latest known results (2022)		
300,000 jobs have been supported/sustained by the EU since 2020. Last year the 2022 milestone was already reached and this year results are on track to meeting and possibly exceeding the 2024 target.		

Result indicator 25: Number of countries supported by the EU to strengthen investment climate

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0	44	88
Latest known results (2022)		
106 countries have been supported by the EU since 2020 to strengthen investment climate. Since the 2024 target was already met last year, this year’s results contributed to exceeding the 2024 target.		

³⁰ This indicator defined in the strategic plan as: “EU Collective Official Development Assistance (ODA), as a percentage of the EU Gross National Income (GNI):

- Total net ODA
- Net ODA to Least Developed Countries (LDCs)

..has been reworded to ensure accuracy and alignment with official OECD-DAC methodology. The baselines calculated before Brexit, are now also presented postBrexit, without UK contribution.

³¹ 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.

³² idem

Result indicator 26: Number of countries supported by the EU to strengthen revenue mobilisation, public financial management and/or budget transparency

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (2020)	Interim Milestone (2022)	Target (2024)
120	120	120
Latest known results (2022)		
126 countries have been supported by the EU since 2020 to strengthen revenue mobilisation, public financial management and/or budget transparency, thereby slightly exceeding the (identical) 2022 milestone / 2024 target.		

Result indicator 27: Leverage of EU blending and guarantee operations financed by EU international cooperation and development assistance, measured as: (a) Investment leverage ratio; (b) Total eligible Financial Institution financing leverage ratio; (c) Private financing leverage ratio

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (2017-19)	Interim Milestone (2022)	Target (2024)
a) 13.7 b) 8.4 c) 2.3	a)10 b)5 c)3	a)10 b)5 c)3

*Based on the leverage figures for the current EFSD instrument. Along with the proposed EFSD+ instrument, the target levels will depend on the ongoing programming exercise and thus cannot be provided at this stage

Latest known results (2022)		
2021-2022: a) 21.0; b) 6.5; c) 1.1.		
<p>This indicator includes three parts, aiming to report the resources leveraged by EU blending and guarantee operations.</p> <p>The cumulative figures since the beginning of the Strategic Plan (2021-2022) for blending operations and Open Architecture guarantees³³ are: investment leverage (21.0), total eligible financial institution financing leverage³⁴ (6.5) and private sector financing leverage³⁵ (1.1).</p> <p>It is important to note that the figures for leverage on single year can vary, and greater focus should be given to cumulative figures to show progress. For reference, over the period 2017-2020, investment leverage was (11.68), which shows how EU contributions managed to catalyse significant funding from other sources. The total eligible financial institution financing leverage (6.87) showed a strong willingness from our partner Financial Institutions to invest side-by-side with us in our actions. Finally, the private sector financing leverage was (2.33) showing an important involvement of the private sector compared to operations in the past.</p> <p>This marks excellent progress towards our interim milestone and final targets.</p>		

³³ These figures do not include the guarantee with the European Investment Bank known as EIB Investment Window 1. The guarantee agreement with the EIB was only signed in the middle of 2022, and reporting on those leverage will be done once a full year has passed to avoid giving an incomplete picture.

³⁴ Historical averages were used for the guarantee component of this ratio, more detail will become available as EFSD+ implementation continues.

³⁵ Historical averages were used for the guarantee component of this ratio, more detail will become available as EFSD+ implementation continues.

Result indicator 28: Amount of the EU funded international cooperation and development assistance contributing to trade facilitation

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
EUR 0 million	EUR 10 million	EUR 20 million
Latest known results (2022)		
EUR 18.5 million have been committed since 2021 to fund international cooperation and development assistance contributing to trade facilitation.		

Result indicator 29: Number of effective integrated national financing framework (INFF) mechanisms active in partner countries

Source of the data: EU Delegations, UN Country Team and INFF knowledge management platform (website under development)

Baseline (2018)	Interim Milestone (2022)	Target (2024)
0	10	20
Latest known results (2022)		
Beyond target. Thanks to EU support, INFF development is underway in more than 13 countries, and overall INFFs are being developed in 86 countries, in large part thanks to the UN Joint SDG Fund, financially supported by the EU. Overall, 39 countries have active INFF mechanisms in place in the sense that they already formalised or are in the process of formalising an INFF roadmap.		

Main outputs in 2022:

Evaluations and fitness checks

Output	Indicator	Target
Evaluation of the EU Collect More Spend Better framework (2015-2025)	Evaluation at advanced stage of implementation	Q3 2022

Latest known results (situation on 31/12/2022)

The final draft report of this complex strategic evaluation was produced by the end of 2022. It will be finalised and approved at the beginning of 2023. The results of this evaluation should be disseminated among and discussed with stakeholders during the first half of 2023.

Other important outputs

Output	Indicator	Target
Adoption of the Africa-Europe investment package and approval of its operationalisation	Approval at EU-AU Summit	Q1 2022
	Start of implementation	Q4 2022

Latest known results (situation on 31/12/2022)

The Africa-Europe Investment Package was announced by President von der Leyen on 10 February 2022. Flagships in all priority areas of this package are being prepared and/or implemented

Output	Indicator	Target
TEI Investing in Young Businesses in Africa (IYBA) launched and the first batch of Countries selected.	Progress towards the launch of IYBA platform	Platform launched in Q2 2022
	First batch of countries selected	Q4

Latest known results (situation on 31/12/2022)		
TEI IYBA saw its operational launch in 2022. In December the EUR 22.9 million IYBA SEED contract (of which EU 19.65 million comes from DG INTPA) was signed with Expertise France, GIZ, ENABEL, and SAIDC.		
Output	Indicator	Target
EU Sustainable Finance Strategy for low- and middle-income countries	appointment of High-Level Experts Group	Q1-Q2 2022
Latest known results (situation on 31/12/2022)		
The High-Level Expert Group (HLEG) was appointed in September 2022 after a thorough selection process to ensure world-class expertise from all backgrounds and regions. The HLEG's first three meetings were organised in 2022.		
Output	Indicator	Target
Global Green Bond Initiative (GGBI)	Status of the launch of GGBI	GGBI Proposed Investment Programme (PIP) received in Q2 2022
Latest known results (situation on 31/12/2022)		
The GGBI PIP received on 12 July 2022 and approved by the EFSD+ operational board on 16 December 2022.		
Output	Indicator	Target
Sustainable Finance Advisory Hub	Launch of the Advisory Hub	Q3 2022
Latest known results (situation on 31/12/2022)		
Good progress was made in 2022, even though the launch has been postponed to 2023. Indeed, three workshops with Member States and implementing partners were held in 2022 in preparation of a 2023 launch of the initiative. In the meantime, DG INTPA, in coordination with EU Delegations and with the help of sustainable finance experts, has already started providing support to partner countries on sustainable finance, including to the South African authorities on a comparison between the South African and EU taxonomies.		
Output	Indicator	Target
Support on implementing international tax reform deal in place	AAP/decision (under Global Challenges - Partnerships) of support to partner countries via OECD adopted	Q4 2022
Latest known results (situation on 31/12/2022)		
Contract was signed as foreseen and activities started. Focus of partner countries was on reviewing their tax incentives to ensure that revenues are not at risk of being sacrificed (due to 15% global minimum tax).		
Output	Indicator	Target
The number of AAPs on Prosperity adopted during the year	Number of AAPs	Two AAPs adopted (AAP2022 and AAP2023) in 2022
Latest known results (situation on 31/12/2022)		
Multiannual action plan for the thematic programme on Global Challenges (Prosperity) for 2022-2023 part 1 adopted on 26/10/2022; and multiannual action plan for the thematic programme on Global Challenges (Prosperity) for 2022-2023 part 2 adopted on 16/12/2022.		
Output	Indicator	Target
Launch of the call for investment proposals for EFSD+ Open Architecture investment windows	Status of the proposed investment programmes (PIPs)	PIPs received in Q1-Q2 2022
Assessment and approval of received PIPs for the EFSD+ Open Architecture investment windows	Organisation of EFSD+ Operational Board meetings. Status of the approval of PIPs	EFSD+ OB meetings organised and PIPs approved in Q2-Q3 2022

Latest known results (situation on 31/12/2022)

On 13 April 2022, the Commission invited Development Financial Institutions (DFIs) to submit proposed investment programmes (PIPs) under the EFSD+ Open Access Guarantee with deadline for submission at 12 July 2022. 20 DFIs submitted 71 PIPs for a total of EUR 21.9 billion in EFSD+ Guarantee capacity, while the EFSD+ Guarantee capacity initially allocated to the first round was EUR 5.95 billion.

The DG INTPA Technical Assessment Meeting (TAM) under the EFSD+ Guarantee took place on 25-27 October and 19 DFIs presented 49 PIPs. The PIPs were assessed according to policy alignment, geographic coverage, additionality/ financial structure, and preliminary risk assessment.

The EFSD+ Operational Board on 15-16 December 2022 gave a positive opinion on 40 INTPA-led PIPs from 20 DFIs and made allocations to 6 NEAR-led PIPs for a total of EUR 6.05 billion in financial guarantees.

Output	Indicator	Target
EU-AU Business Forum	Status of the organisation of the Forum	Forum organised in Q1 2022

Latest known results (situation on 31/12/2022)

The 7th EU-Africa Business Forum (EABF) was organised in February 2022 with the participation of the European Commission, the African Union Commission and business organisations from both continents (30 high level events, over 200 online workshops and showcases and more than 20 signatures and announcements for a total commitment of EUR 590 million)

Output	Indicator	Target
European Financial Architecture for Development	Status of the publication of the Roadmap 2022	Published in Q1 2022

Latest known results (situation on 31/12/2022)

A roadmap with actions to take for the European Financial Architecture for Development was published on 24 March 2022.

Output	Indicator	Target
EFSD+ Risk Management Framework and functioning structures, processes and tools for risk assessment and monitoring	a) Status of risk policy document endorsement by EFSD+ Operational Board and transmission to Steering Committee on Contingent Liabilities for information b) Regular “prudential risk management”, with reporting to both EFSD Strategic and Operational Board, as appropriate and in line with regulation c) Establishment of Guarantee Expert Group (GrEG) d) Risk assessment and reporting tools/workflows in place e) Monitoring/tracking tools in place	a) Endorsed and transmitted in Q1 2022 b) Q1 2022 c) Q1 2022 d) Q1 2022 e) Q2 2022

Latest known results (situation on 31/12/2022)

a) EFSD+ Risk Management Framework was endorsed by the EFSD+ Operational Board on 6 April 2022 and transmitted for information to the Steering Committee on Contingent Liabilities.

b) Risk opinion presented to the Operational Board in April and December 2022

c), d), e) Guarantee Risk Experts Group, risk assessment, reporting and monitoring tools were put in place in the course of 2022

Output	Indicator	Target
Unified Credit Risk Model	Delivery of the unified credit risk model to assess the proposals coming in as a result of the first call for proposals	Q1 2022

Latest known results (situation on 31/12/2022)

Credit Risk model to assess proposals and provide risk metrics was put in place in Q1 of 2022 for DG INTPA/NEAR. Further improvements are ongoing to continue fine-tuning the model simulations in the context of the complexity of EFSD and EFSD+ portfolio.

Output	Indicator	Target
Risk Management Framework Plus (RMF+)	Comprehensive risk monitoring exercise for all DG INTPA countries concluded	Q1 2022
Latest known results (situation on 31/12/2022)		
<p>RMF+ reports have been drafted and validated for 117 partner countries and territories with bilateral cooperation.</p> <p>The RMF+ provides a country risk profile on 4 different dimensions (political system and corruption; sustainable jobs & growth; sector policies; sustainable finance, PFM, transparency and oversight).</p> <p>The RMF+ helps to decide on (i) priorities for policy dialogue, (ii) content of programs and (iii) type of modality or mix of modalities to be used and under what circumstances and (iv) mitigating measures. It also allows to monitor the progress made in relation to policy dialogue and risk mitigation to make the necessary adjustments over time.</p> <p>The 2nd RMF+ exercise was launched end of December 2022 with deadline for submission end of February 2023.</p>		
Output	Indicator	Target
Launch of first batch of NDICI-Global Europe-funded actions (EU-CLERA, SPEAC, employment and social affairs dialogue support)	China 2022 AAP adopted at the Feb 2022 NDICI-Global Europe Committee	Q2 2022
Latest known results (situation on 31/12/2022)		
<p>The output was fully achieved: a first batch of NDICI-Global Europe-funded actions aimed at China were submitted for the opinion at the first NDICI-Global Europe Committee organised in 2022 and were adopted in August 2022. Additional actions aimed at supporting environmental and energy policies and multilateralism in China underwent quality review over the year and were adopted in December 2022. The implementation of all projects has been taken over by the Delegation.</p>		
Output	Indicator	Target
Vietnam: Decent Work Programme	AAP adopted	Q4 2022
Latest known results (situation on 31/12/2022)		
<p>Following its presentation to the NDICI Committee of November, the AAP for Vietnam, including the Action on Decent Work, was adopted in December 2022</p>		
Output	Indicator	Target
Launch of first package of activities under the Geographical Indications Agreement (GIA) implementation project supported by the Asia Partnerships Facility, APF	Study on enforcement challenges completed and training to Chinese enforcers delivered	Q3 2022
Latest known results (situation on 31/12/2022)		
<p>The study on the challenges to enforcement, originally planned for 2022, has been delayed due to the resurgence of COVID pandemic in China. It is expected to be launched in January 2023.</p>		
Output	Indicator	Target
Tuvalu - Budget Support Sector reform performance contract (Rural development) EUR 4.5 million	AAP adopted	Q3 2022
Latest known results (situation on 31/12/2022)		
<p>Following its presentation to the NDICI Committee of July, the AAP for the Pacific Island countries, which includes the budget support for Tuvalu, was adopted in August 2022</p>		

Theme 5 – Migration

Specific objective 13: Comprehensive and balanced Migration Partnerships with priority partner countries are supported in line with sustainable development and poverty reduction goals

Related to spending programme(s): DCI, EIDHR, EDF, EFSD, IcSP, Greenland, INSC, NDICI-Global Europe, DOAG

Result indicator 30: Number of migration management or forced displacement strategies or policies a) developed and b) implemented with EU support

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0	20	30
Latest known results (2022)		
52 migration management or forced displacement strategies or policies have been developed since 2020 with EU support; and 48 migration management or forced displacement strategies or policies have been implemented since 2020 with EU support Please note that the same strategies or policies may be counted for parts a and b of the indicator. Last year the 2022 milestone was already reached and this year the 2024 target has been exceeded.		

Result indicator 31: Number of migrants, forcibly displaced people or individuals from host communities protected or assisted with EU support³⁶

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0	1.500.000	2.000.000
Latest known results (2022)		
11,700,000 migrants, forcibly displaced people or individuals from host communities have been protected or assisted with EU support since 2020. Since the 2024 target was already met last year, this year's results contributed to exceeding the 2024 target.		

Result indicator 32: Share of EU funded international cooperation and development assistance directed towards migration-related actions

Source of the data: DG INTPA reporting

Baseline (beginning 2020)	Interim Milestone	Target (2027 ³⁷)
0	N/A ³⁸	By 2027 indicatively 10% of NDICI-Global Europe expenditures should have been dedicated to migration and forced displacement

³⁶ Indicator included in the [Programme Statement](#) NDICI-Global Europe

³⁷ The targets are set for the entirety of instrument and the whole MFF period, which ends in 2027. The instrument is implemented by several Commission Directorate-Generals and services. The latest known results presents the results for NDICI-Global Europe programmes managed by INTPA.

³⁸ The NDICI-Global Europe regulation does not foresee an interim milestone.

Baseline (beginning 2020)	Interim Milestone	Target (2027 ³⁷)
Latest known results (2022)		
9.1% ³⁹ for 2022; 8.5 ⁴⁰ % for 2021-2022 (for comparability purposes vis a vis the target, the cumulative values are also presented)		

Main outputs in 2022:

Other important outputs

Output	Indicator	Target
migration related actions adopted as part of AAP 2022 or as Special Measures	Number of actions adopted	21
Latest known results (situation on 31/12/2022)		
<ul style="list-style-type: none"> 21 actions adopted 		
Output	Indicator	Target
migration related TEIs adopted	Number of TEI adopted	3
Latest known results (situation on 31/12/2022)		
2 Migration related TEIs have been adopted: Migration TEIs on Atlantic/Western route and Central Mediterranean route. Formal launch of the TEI had to be postponed due to current situation in Afghanistan.		
Output	Indicator	Target
Improved coordination and synergies between EU and EU Member States migration programming and implementation meetings of the Coordination Group on Global Europe Migration	Number of meetings of the Coordination Group on Global Europe Migration held	6
Latest known results (situation on 31/12/2022)		
6 meetings held		
Output	Indicator	Target
MIP programme on priority area 1 (forced displacement) is implemented	At least 1 programme linked to Afghan regional displacement crisis starts operations	Q2 2022
Latest known results (situation on 31/12/2022)		
Two regional programmes (implemented by UNHCR and IOM) tackling the Afghan regional displacement crisis, which were adopted under the Special Measure 2021, started operations in Q1 2022.		
Output	Indicator	Target
Multi-country programmes on migration for priority area 2 (migration management) are approved	At least 2 programmes are approved by QRM	Q4 2022
Latest known results (situation on 31/12/2022)		
Three multi-country programmes (DATA, PROTECT and REMIT) falling within the MIP priority area 2, were approved by QRM and received a positive opinion from the NDICI-Global Europe Committee of November 2022.		
Output	Indicator	Target
Multi-country programmes on priority areas 3 (flexible measures) are approved	At least 1 programme under flexible measures is approved by QRM	Q4 2022

³⁹ Provisional figures, with final data foreseen for July 2023, once data quality checks are concluded

⁴⁰ Provisional figures, with final data foreseen for July 2023, once data quality checks are concluded

Latest known results (situation on 31/12/2022)		
Two programmes (Prottasha II and Sustainable reintegration in Iraq) falling within the MIP priority area 3, were approved by QRM and received a positive opinion from the by NDICI-Global Europe Committee of November 2022.		
Output	Indicator	Target
Launch of action in support of Migration and Mobility Dialogue with China	China 2022 AAP adopted at the Feb 2022 NDICI-Global Europe Committee	Q2 2022
Latest known results (situation on 31/12/2022)		
The Action was included in the first batch of actions 2022 for China and adopted following positive opinion received from the NDICI-Global Europe Committee on the 14 July 2022. Implementation responsibility was devolved to the Delegation.		
Output	Indicator	Target
Design of support to Afghan refugees and host communities in Iran	Adoption of AAP 2022	Q4 2022
Latest known results (situation on 31/12/2022)		
The Action in support to Afghan refugees and host communities in Iran foreseen under AAP 2022 was frontloaded to 2021 and received a positive opinion of the NDICI-Global Europe Committee in 2021 as part of the Special Measures 2021 on regional displacement.		

Theme 6 – Human Development⁴¹

Specific objective 14: Human development for all is improved, in particular for youth, women and girls, and the most marginalised and vulnerable populations

Related to spending programme(s): DCI, EIDHR, EDF, EFSU, IcSP, Greenland, INSC, NDICI-Global Europe, DOAG

Result indicator 33: Share of EU funded international cooperation and development assistance directed towards supporting Human Development

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (2019)	Interim Milestone	Target (2027⁴²)
20,5%	N/A ⁴³	At least 20% of ODA expenditures under NDICI-Global Europe to contribute to social inclusion and human development
Latest known results (2022)		
21.1% ⁴⁴ for 2022; 31 ⁴⁵ % for 2021-2022 (for comparability purposes vis a vis the target, the cumulative values are also presented)		

⁴¹ In INTPA's Strategic Plan 2020-2024, this theme was presented as theme 7 and the specific objective was SO16. Due to a refocus in the priorities, it was decided to move Theme 7 "Human Development" up.

⁴² The targets are set for the entirety of instrument and the whole MFF period, which ends in 2027. The instrument is implemented by several Commission Directorate-Generals and services. The latest known results presents the results for NDICI- Global Europe programmes managed by INTPA.

⁴³ The NDICI- Global Europe regulation does not foresee an interim milestone.

⁴⁴ Provisional figures, with final data foreseen for July 2023, once data quality checks are concluded

⁴⁵ Provisional figures, with final data foreseen for July 2023, once data quality checks are concluded

Result indicator 34: Proportion of EU funded cooperation and development initiatives promoting gender equality and women's empowerment

Source of the data: DG INTPA reporting

Baseline (2019)	Interim Milestone	Target (2027 ⁴⁶)
69.7%	N/A ⁴⁷	85%
Latest known results (2022)		
86,1% ⁴⁸ for 2022; 84,9 ⁴⁹ % for 2021-2022 (for comparability purposes vis a vis the target, the cumulative values are also presented)		

Result indicator 35: Number of women of reproductive age, adolescent girls and children under 5 reached by nutrition related interventions supported by the EU

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0	9 million	15 million
Latest known results (2022)		
11.1 million women of reproductive age, adolescent girls and children under 5 have been reached by nutrition related interventions supported by the EU since 2020. The 2022 milestone has been met and results are on track to meet the 2024 target.		

Result indicator 36: Number of 1-year olds fully immunised with EU support⁵⁰

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0	5 million	10 million
Latest known results (2022)		
1 million 1-year olds have been reported as fully immunised with EU support since 2020. This result is largely achieved by the EU's contribution to Gavi, the Vaccine Alliance. The figure is likely underreporting: while the EU Results Framework indicator considers 1-year olds, Gavi, the Vaccine Alliance monitors and reports the number of children immunised, which includes children over 1 year. Gavi, the Vaccine Alliance reports that countries immunised more than 65 million unique children with Gavi-supported vaccines in 2021 (Gavi Progress Report 2021, p. 10). Due to the difference in methodologies, this figure is not used for reporting. It is possible that data for unique 1-year olds will become available in subsequent years. It would likely change the picture of progress towards targets. The current reporting does not allow for conclusions on progress.		

⁴⁶ The targets are set for the entirety of instrument and the whole MFF period, which ends in 2027. The instrument is implemented by several Commission Directorate-Generals and services. The latest known results presents the results for NDICI- Global Europe programmes managed by INTPA.

⁴⁷ The NDICI- Global Europe regulation does not foresee an interim milestone.

⁴⁸ Provisional data based on INTPA NDICI-Global Europe results for 2022 (extraction from the statistical dashboard made on 10/03/2023). Final data foreseen for July 2023, once data quality checks are concluded.

⁴⁹ Provisional figures, with final data foreseen for July 2023, once data quality checks are concluded

⁵⁰ Indicator included in the [Programme Statement](#) NDICI-Global Europe

Result indicator 37: Number of women of reproductive age using modern contraception methods with EU support

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0	2 million	6 million

Latest known results (2022)

12.7 million women of reproductive age have used modern contraception methods with EU support since 2020, which means that the 2024 target has already been exceeded

Result indicator 38: Number of students enrolled in education with EU support: a) primary education, b) secondary education⁵¹

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
a) 0 b) 0	a) 9,900,000 b) 2,700,000	a) 20,000,000 b) 6,000,000

Latest known results (2022)

a) 13,100,000 students have been enrolled in primary education with EU support since 2020. The 2022 milestone has been met and results are on track to meet the 2024 target.

b) 5,700,000 students have been enrolled in secondary education with EU support since 2020. The 2022 milestone has been met and results are on track to meet the 2024 target.

Result indicator 39: Number of individuals with access to improved drinking water source and/or sanitation facility with EU support⁵²

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0	2.5 million	5.5 million

Latest known results (2022)

11 million individuals have been provided with access to improved water source and/or sanitation facility with EU support since 2020. Last year the 2022 milestone was already reached and this year the 2024 target has been exceeded.

Result indicator 40: Number of people who have benefitted from institution or workplace based VET/skills development interventions supported by the EU

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0	200.000	600.000

Latest known results (2022)

900,000 people have benefitted from institution or workplace-based VET/skills development interventions supported by the EU since 2020. Since the 2024 target was already met last year, this year's results contributed to exceeding the 2024 target.

⁵¹ Indicator included in the [Programme Statement](#) NDICI-Global Europe

⁵² Indicator included in the [Programme Statement](#) NDICI-Global Europe

Result indicator 41: Number of countries which have benefitted from EU support to strengthen their social protection systems

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0	40	55

Latest known results (2022)

This indicator was newly included in the revised results framework Global Europe Results Framework (SWD 22 2022 final) published in January 2022). Data will be collected for the first time in 2022/2023 and will be reported in the AAR covering 2023 implementation

Result indicator 42: Proportion of EU funded cooperation and development initiatives promoting disability inclusion

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (2019)	Interim Milestone (2022)	Target (2024)
5,4%	11%	15%

Latest known results (2022)

36.8⁵³% for 2022, 35.6⁵⁴% for 2021-2022 (for comparability purposes vis a vis the target, the cumulative values are also presented)

Main outputs in 2022:

External communication actions

Output	Indicator	Target
Youth Sounding Board promoted, in particular via web and social media, as example of working for and with youth, at HQ and Delegation levels (as relevant).	a) Web visits. b) Reach c) Engagement	a) Youth topic page in top 10 visited pages of topic section. b) 3 million c) 1.5 million

Latest known results (situation on 31/12/2022)

a) Youth Sounding Board page among the 10 most visited pages of policy section and Youth Action Plan page is the most visited page of that policy section.

Campaign on the Youth Action Plan, which featured strongly the Youth Sounding Board:

b) over 180 million visits

c) video views: over 13.6 million

Other important outputs

Output	Indicator	Target
Youth Action Plan	Plan Adopted	September 2022

Latest known results (situation on 31/12/2022)

Adopted on 04.10.2022

Output	Indicator	Target
Multi-Annual Action Plan Global Challenges People 2022-2024	Adoption	Q2/Q3 2022

⁵³ Provisional figures, with final data foreseen for July 2023, once data quality checks are concluded

⁵⁴ Provisional figures, with final data foreseen for July 2023, once data quality checks are concluded

Latest known results (situation on 31/12/2022)		
Adopted 22.12.2022		
Output	Indicator	Target
Ensure universal access to COVID vaccines	Number of COVID vaccine doses shared by the Commission with low income countries	200 million doses by mid-2022
Latest known results (situation on 31/12/2022)		
Support was recalibrated in 2022 and instead of purchasing 200 million doses in 2022, it went into supporting vaccination rollout in the least vaccinated countries.		
Contract was signed with Gavi and funding (EUR 375 million) was fully disbursed in 2022 (with a retroactive start date in May 2022).		
Output	Indicator	Target
New ground on vaccine manufacturing in Africa	Investment package agreed with the African Union and number of African countries	Agreement with AU and 3 African countries
Latest known results (situation on 31/12/2022)		
On track: first EU-funded actions in South Africa, Senegal, Rwanda and Ghana launched.		
Output	Indicator	Target
Inequalities marker	Full development of the marker: Final definition of the marker Start implementation of tracking	Q1 2022 2022
Latest known results (situation on 31/12/2022)		
Guidelines published.		
Inequality Round Table under preparation and I-Marker is being currently rolled-out.		
Output	Indicator	Target
Equality flagships	Adoption and launching of first Equality Flagships	Equality Flagships in South Africa, Kenya, Bangladesh, Burkina Faso; thematic flagship on Child Labour/Decent Work in Global Value Chains
Latest known results (situation on 31/12/2022)		
Formulation, design and implementation of Equality Flagships and Child Labour/Decent Work on-going.		
Output	Indicator	Target
Programme on regional Teachers Training in SSA	Adoption of AAP	Q4 2022
Latest known results (situation on 31/12/2022)		
It is part of the 2022 Annual Action Programme Part 1 that was adopted in December 2022		
Output	Indicator	Target
Programme on Intra-African Mobility for higher education;	Adoption of AAP	Q4 2022
Latest known results (situation on 31/12/2022)		
It is part of the 2022 AAP Part 1 that was adopted in December 2022		
Output	Indicator	Target
Rider to FA – APESS (Social Plan El Salvador)	Signature	Q2 2022
Latest known results (situation on 31/12/2022)		
Signature of rider to FA APESS in April 2022		
Output	Indicator	Target
Implementation of Triangular Cooperation targeting Youth under the ADELANTE Window	Initiation	Q4 2022

Latest known results (situation on 31/12/2022)		
Programme officially launched on 1 st December in La Habana		
Output	Indicator	Target
Regional AAP 2022 – new regional programme for LAC on social cohesion and addressing inequalities	adoption	Q4 2022
Latest known results (situation on 31/12/2022)		
The design and adoption of the Regional Programme on “Inclusive Societies in Latin America and the Caribbean (LAC)” was delayed to align with the negotiations on the associated Team Europe Initiative (last meeting at Directors level end of January 2023). The Action Document is now in inter-service consultation, a decision is planned for this Spring.		
Output	Indicator	Target
Laos – EU-Lao PDR Partnership in Education and Skills for Inclusive Green Growth Education	AAP approval	Q4 2022
Latest known results (situation on 31/12/2022)		
Action adopted on 23/8/2022, following submission to NDICI-Global Europe of July 2022.		
Output	Indicator	Target
Pakistan – Skills for green jobs	QRM approval	Q2 2022
Latest known results (situation on 31/12/2022)		
The project “EU support for sustainable economic development through demand-driven Technical and Vocational Education and Training (TVET IV)” was approved at a QRM on 12/5/2022, and the respective Commission Financing Decision was adopted on 7/11/2022. The Financing Agreement was signed with Pakistan on 6/1/2023.		
Output	Indicator	Target
Nepal – Education budget support	QRM approval	Q2 2022
Latest known results (situation on 31/12/2022)		
The EUR 50 million programme “Quality Education for All”, a EUR 1.5 million support measure “Supporting Civil Society Role in Education” and the EUR 22 million “Local Adaptation to Climate Change” were approved at QRMs in July 2022. The three actions were included in the Commission Decision Financing the AAP 2022 for Nepal, adopted in December 2022.		
Output	Indicator	Target
Afghanistan: Humanitarian + Programmes in place for continued access to (i) health and nutrition services by the population (ii) primary and secondary education in particular for girls. Food security is improved. Community-based employment and income-generating opportunities are supported.	Contracts signed with key international organisations (UN agencies, World Bank) with measurable targets are inserted addressing women’s and girls’ rights.	Q1 2022
Latest known results (situation on 31/12/2022)		
At the request of Member States, the Humanitarian+ programmes were renamed in Q1 2022, and they are currently known as “EU’s Basic Needs Assistance”. The programme was launched in Q1 2022, and detailed reporting on their implementation will be provided in the Delegation’s EAMR. The foreseen support to secondary education for girls was withdrawn, due to a shift in DG INTPA’s policy towards basic needs assistance, reflecting events taking place in Afghanistan as of late March 2022.		
Output	Indicator	Target
Asia-Pacific RIP Central Asia – DARYA (TVET)	Programme start up	Q2 2022

Latest known results (situation on 31/12/2022)		
The EUR 10 million Global Gateway initiative “Dialogue and Action for Resourceful Youth in Central Asia” (DARYA), implemented by the European Training Foundation was launched on the occasion of the EU-Central Asia Conference of Samarkand, in November 2022, after which it started implementing its activities aimed at supporting inclusive skills development and preparation of young Central Asian women and men for the labour market.		
Output	Indicator	Target
Asia-Pacific RIP Central Asia – CA Covid Crisis Response 2	Programme start up	Q1 2022
Latest known results (situation on 31/12/2022)		
The Covid Response phase 2 (CACCR 2) started in the first quarter of 2022. The contract was signed on 1 May 2022 and it started its activities soon after.		
Output	Indicator	Target
Pacific transformative gender equality programme (project modality)	AAP adopted	Q3 2022
Latest known results (situation on 31/12/2022)		
The AAP 2021 was adopted in December 2021 and implementation started in 2022.		

Theme 7 – Governance, peace and security, democracy, human rights, civil society⁵⁵

Specific objective 15: Governance, resilience and peace building is enhanced through all available instruments in fragile countries or affected by/under risk of conflict

Related to spending programme(s): DCI, EIDHR, EDF, EFSD, IcSP, Greenland, INSC, NDICI-Global Europe, DOAG

Result indicator 43: Number of individuals directly benefiting from EU supported interventions that specifically aim to support civilian post-conflict peace-building and/or conflict prevention

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0	250,000	500,000
Latest known results (2022)		
326,000 individuals have directly benefited from EU-supported interventions that specifically aim to support civilian post-conflict peace-building and/or conflict prevention since 2020. The 2022 milestone has been met and results are on track to meet the final target in 2024.		

⁵⁵ In INTPA's Strategic Plan 2020-2024, this theme was presented as theme 6 and the specific objectives were S014 and S015. Due to a refocus in the priorities, it was decided to move Theme 7 “Human Development” up.

Result indicator 44: Number of state institutions and non-state actors supported on security, border management, countering violent extremism, conflict prevention, protection of civilian population and human rights

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2022)	Target (2024)
0	20	40
<p>Latest known results (2022)</p> <p>4,775 state institutions and non-state actors were supported by the EU since 2020 on security, border management, countering violent extremism, conflict prevention, protection of civilian population and human rights. Since the 2024 target was already met last year, this year's results contributed to exceeding the 2024 target.</p>		

Main outputs in 2022:

Other important outputs

Output	Indicator	Target
Approval, dissemination and implementation of guidance, awareness raising and/or trainings on Conflict Analysis, Conflict Sensitivity, Security Sector Reform (SSR) and on Resilience	Conflict analysis, conflict sensitivity and resilience assessments performed. Training courses and/or awareness exercises delivered among the staff in EUDELS.	End of 2022
<p>Latest known results (situation on 31/12/2022)</p> <p>16 Conflict Analysis Screenings have been concluded & validated by the Steering Group (i.e. Benin, Burkina Faso, Burundi, CAR, Colombia, Congo Brazaville, El Salvador, Eswatini, Ethiopia, Kenya, Kyrgyzstan, Madagascar, Nigeria, Papua New Guinea, Senegal, Venezuela).</p> <p>5 Conflict sensitivity trainings (in EN, FR, ES); 2 conflict sensitivity trainings for EU Delegations (i.e. Mozambique & Venezuela); 2 Humanitarian-Development-Peace (HDP) Nexus workshops; 1 thematic workshop on gender, conflict & Peacebuilding; and 1 lessons learnt workshop on Conflict Analysis Screening for EU Delegations were offered.</p>		
Programme on Maritime Security in the Gulf of Guinea;	Adoption of AAP	Q4 2022
<p>Latest known results (situation on 31/12/2022)</p> <p>It is part of the 2022 AAP Part 1 that was adopted in December 2022</p>		
Programme on stabilisation and conflict mitigation in selected border lands in SSA;	Adoption of AAP	Q4 2022
<p>Latest known results (situation on 31/12/2022)</p> <p>It is part of the 2022 AAP Part 1 that was adopted in December 2022</p>		
Maldives - Justice and Rule of Law	QRM approval	Q2 2022
<p>Latest known results (situation on 31/12/2022)</p> <p>The project "Strengthening the Rule of Law and Anti-Corruption in the Maldives" was approved at QRM in June 2022, submitted to the NDICI-Global Europe Committee of November 2022, and the Financing Decision adopted in December 2022.</p>		
Bhutan - Good governance	QRM approval	Q2 2022

Latest known results (situation on 31/12/2022)		
The programme “Supporting Good Governance and Digitalisation in Bhutan” for an amount of EUR 9.3 million passed QRM in May 2022 and received a positive opinion by the NDICI-Global Europe Committee of September 2022. The related Financing Decision was adopted in October 2022.		
Output	Indicator	Target
Myanmar Special Measure - 3 new programmes on building resilience & peace, Youth training and Livelihoods.	Signature of Contracts/Calls for Proposals launched	Q2/Q3 2022
Latest known results (situation on 31/12/2022)		
All contracts and call for proposals derived from the three decisions under the Special Measure 2021 were signed/launched between May and December 2022.		
Output	Indicator	Target
Afghan regional displacement crisis	Programme activities start	Q3 2022
Latest known results (situation on 31/12/2022)		
All programmes envisaged within the Special Measure 2021 on Afghan regional displacement (i.e. two regional operations with UNHCR, IOM and three bilateral operations with UNDP, UNICEF and NRC) initiated their activities within the third quarter of 2022		
Output	Indicator	Target
Special Measure in favour of Yemen for peace and stability	Special Measure adopted	Q2 2022
Latest known results (situation on 31/12/2022)		
The Special Measure 2022 in favour of Yemen was presented to the NDICI- Global Europe Committee in July 2022 which shared a positive opinion. The respective Commission Decision was then adopted in September 2022, allowing for contracting to begin in Q4 2022 at the EU Delegation.		

Specific objective 16: Promotion and protection of human rights and fundamental freedoms; equality, democracy and the rule of law are enhanced and civil society participates in democratic and development processes in an enabling environment

Related to spending programme(s): DCI, EIDHR, EDF, EFSD, IcSP, Greenland, INSC, NDICI-Global Europe, DOAG

Result indicator 45: Number of countries supported by the EU to conduct elections and/or improve their electoral process⁵⁶

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2021)	Target (2024)
0	40	60
Latest known results (2022)		
26 countries have been supported by the EU to conduct elections and/or improve their electoral process since 2020. This result represents 65% of the 2022 milestone and indicates a risk that the final target will not be met in 2024.		

⁵⁶ This indicator comes from the EU Results Framework which reports upon contracts managed by DG INTPA (and not FPI).

Result indicator 46: Number of victims of human rights violations directly benefiting from assistance funded by the EU⁵⁷

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2021)	Target (2024)
0	100.000	200.000

Latest known results (2022)

69,000 victims of human rights violations have directly benefited from assistance funded by the EU since 2020. Identifying victims of human rights violations is very challenging, so underreporting is typical for this indicator. Consequently, the apparent underperformance is at least partially if not entirely due to underreporting..

Result indicator 47: Number of government policies developed or revised with civil society organisation participation through EU support

Source of the data: EU Results Framework Annual Reporting Exercise

Baseline (beginning 2020)	Interim Milestone (2021)	Target (2024)
0	195	200

Latest known results (2022)

946 government policies have been developed or revised with civil society organisation participation through EU support since 2020. Since the 2024 target was already met last year, this year's results contributed to exceeding the 2024 target.

Result indicator 48: Share of the top 10 recommendations issued annually since the beginning of 2020 by the Global and Regional Policy Forum on Development that DG INTPA has a) provided feed-back on and b) taken into account

Baseline (2019)	Interim Milestone (2022)	Target (2024)
a. 0 b. 0	a. 100% b. 35%	a. 100% b. 50%

Latest known results (2022)

- a. 58%
- b. 84%

Consultations are held at the development phase of policy and programming. Within the two years covered by this indicator, feedback has not yet been given on more than 58% of key recommendations. This is due to the fact that the PFD covers a broad range of topics and does not have a rapid rate of return to the same topic. Over the course of a longer period it is expected that this figure will increase and eventually reach 100%.

Main outputs in 2022:

Evaluations and fitness checks

Output	Indicator	Target
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⁵⁷ Indicator included in the [Programme Statement](#) NDICI-Global Europe

Evaluation of the EU support to Rule of Law and Anticorruption in partner countries	Evaluation completed	Conclusions and recommendations are available to Commission decision makers, they inform joint work with EU Member States and dialogue with key partners such as the UN and the WB
Latest known results (situation on 31/12/2022)		
The evaluation of the EU support to Rule of Law and Anticorruption in partner countries between 2010 and 2021 was completed, including its dissemination seminar and the publication of the final report. Conclusions and recommendations are available to Commission decision makers.		
External communication actions		
Output	Indicator	Target
Lorenzo Natali Prize(s) for sustainable development promoted, selected & awarded.	a) Number of participants. b) Unique web views. c) Winners announcement Twitter impressions d) Engagement. e) Winner announcement Facebook reach f) Shares	a) > 700 applicants. b) > 250,000. c) > 5,000 d) > 300 e) > 10,000 f) > 500
Latest known results (situation on 31/12/2022)		
a) 841 received, of which 530 eligible b) 351,469 c) 43,919 impressions d) 126 e) 10,986 total reach (and 11,572 impressions) f) 30		
Other important outputs		
Output	Indicator	Target
Multi Annual Action Plan 2022-2024 Human Rights and Democracy	Adoption MAAP 2022-2024	Q2 2022
Latest known results (situation on 31/12/2022)		
Adopted (07/2022)		
Output	Indicator	Target
Global Monitoring and Engagement System for CSO Enabling Environment	Publication for call for proposals	Q4 2022
Latest known results (situation on 31/12/2022)		
Call for proposals published		
Output	Indicator	Target
Development Education Awareness Raising programme (DEAR)	Publication of call for proposals	Q2 2022
Latest known results (situation on 31/12/2022)		
Call for proposals published		
Output	Indicator	Target
Global Team Europe Initiative Launch Flagship on Impunity	1. Contract democracy network signed 2. Launch event	1. Q1-Q2 2022 2. Q4 2022

Latest known results (situation on 31/12/2022)		
1. Contract signed in Q3. First assignment starting in 03/2023. 2. Call for proposals published on 28.11.2022		
Output	Indicator	Target
Design and launch of the Civil Society Framework Partnership Agreements (FFPAs)	Publication of the call for proposals for FFPAs	Q2 2022
Latest known results (situation on 31/12/2022)		
Call for proposals published on 19.12.2022		
Output	Indicator	Target
AAPs in Central and Latin America (Honduras and Peru)	Adoption	Q4 2022
Latest known results (situation on 31/12/2022)		
AAP Peru adopted on 07.11.2022 (C(2022)8074). AAP Honduras postponed to 2023 due to delays in taking over of new government.		
Output	Indicator	Target
Implementation of a coordination and monitoring system for the “Local Authorities – Partnerships for sustainable cities” programme	Launch of the system	2022
Latest known results (situation on 31/12/2022)		
Coordination structure established		
Output	Indicator	Target
Vietnam -EU Justice and Legal Empowerment programme	AAP 2022 adopted	Q4
Latest known results (situation on 31/12/2022)		
Following its presentation to the NDICI Global Europe Committee of November 2022 this action was eventually included within the AAP 2023 adopted on 15.12.2022.		
Output	Indicator	Target
Laos – Programme Citizen Engagement for Good Governance, Accountability and Rule of Law	AAP 2022 adopted	Q4
Latest known results (situation on 31/12/2022)		
Action adopted on 23/8/2022, following submission to NDICI-Global Europe Committee of July 2022		
Output	Indicator	Target
Strengthening Electoral Cycle (SECSIP Phase III) - EUR 5.5 million	AAP adopted	Q4 2022
Latest known results (situation on 31/12/2022)		
This 2022 AAP, concerning Solomon Islands, was adopted in August 2022. The target has been reached. The Financing Agreement will be signed in 2023.		

ANNEX 3: Draft annual accounts and financial reports

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

Table 1: Commitments

Table 2: Payments

Table 3: Commitments to be settled

Table 4: Balance Sheet

Table 5: Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6: Average Payment Times

Table 7: Income

Table 8: Recovery of undue Payments

Table 9: Ageing Balance of Recovery Orders

Table 10: Waivers of Recovery Orders

Table 11: Negotiated Procedures

Table 12: Summary of Procedures

Table 13: Building Contracts

Table 14: Contracts declared Secret

Table 15: FPA duration exceeds 4 years

Table 16: Commitments co-delegation type 3

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2022 (in Mio €) for DG INTPA

			Commitment appropriations authorised*	Commitments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	3,01	3,01	100,00 %
Total Title 01			3,01	3,01	100,00 %
Title 02 European Strategic Investments					
02	02 20	Pilot projects, preparatory actions, prerogatives and other actions	0,00	0,00	0,00 %
Total Title 02			0,00	0,00	0,00 %
Title 08 Agriculture and Maritime Policy					
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	0,55	0,55	100,00 %
Total Title 08			0,55	0,55	100,00 %
Title 14 External Action					
14	14 01	Support administrative expenditure of the 'External Action' cluster	178,11	153,71	86,30 %
	14 02	Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe)	7.571,88	7.528,39	99,43 %
	14 05	Overseas countries and territories	70,79	70,79	100,00 %
	14 06	European Instrument for International Nuclear Safety Cooperation (INSC)	39,12	38,42	98,22 %
	14 20	Pilot projects, preparatory actions, prerogatives and other actions	40,98	40,81	99,59 %
Total Title 14			7.900,88	7.832,12	99,13 %
Title 15 Pre-accession Assistance					
15	15 01	Support administrative expenditure of the "Pre-accession Assistance" cluster	21,66	21,66	100,00 %
	15 02	Instrument for Pre-accession Assistance (IPA III)	0,00	0,00	0,00 %
Total Title 15			21,66	21,66	100,00 %
Title 16 Expenditure outside the annual ceilings set out in the Multiannual Financial Framework					
16	16 01	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	89,58	37,99	42,41 %
Total Title 16			89,58	37,99	42,41 %
Title 20 Administrative expenditure of the European Commission					
20	20 01	Members, officials and temporary staff	7,42	7,42	100,00 %
	20 02	Other staff and expenditure relating to persons	17,68	17,66	99,87 %
	20 03	Administrative Operating expenditure	30,04	30,04	100,00 %
	20 04	Information and communication technology related expenditure	0,23	0,23	100,00 %
Total Title 20			55,37	55,35	99,96 %
Total Excluding NGEU			8.071,06	7.950,68	98,51 %
Total DG INTPA			8.071,06	7.950,68	98,51 %

* 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).

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2022 (in Mio €) for DG INTPA

			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	3,05	3,05	100,00 %
Total Title 01			3,05	3,05	100,00%
Title 02 European Strategic Investments					
02	02 20	Pilot projects, preparatory actions, prerogatives and other actions	0,00	0,00	0,00 %
Total Title 02			0,00	0,00	0,00%
Title 08 Agriculture and Maritime Policy					
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	0,55	0,55	100,00 %
Total Title 08			0,55	0,55	100,00%
Title 14 External Action					
14	14 01	Support administrative expenditure of the 'External Action' cluster	206,65	149,46	72,32 %
	14 02	Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe)	4.181,03	4.112,11	98,35 %
	14 05	Overseas countries and territories	29,22	29,10	99,60 %
	14 06	European Instrument for International Nuclear Safety Cooperation (INSC)	16,36	16,36	100,00 %
	14 20	Pilot projects, preparatory actions, prerogatives and other actions	36,17	35,53	98,21 %
Total Title 14			4.469,42	4.342,55	97,16%
Title 15 Pre-accession Assistance					
15	15 01	Support administrative expenditure of the "Pre-accession Assistance" cluster	23,46	20,56	87,63 %
	15 02	Instrument for Pre-accession Assistance (IPA III)	0,00	0,00	0,00 %
Total Title 15			23,46	20,56	87,63%
Title 16 Expenditure outside the annual ceilings set out in the Multiannual Financial Framework					
16	16 01	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	89,73	38,14	42,50 %
Total Title 16			89,73	38,14	42,50%
Title 20 Administrative expenditure of the European Commission					
20	20 01	Members, officials and temporary staff	7,42	7,42	100,00 %
	20 02	Other staff and expenditure relating to persons	18,59	18,39	98,90 %
	20 03	Administrative Operating expenditure	30,04	30,04	100,00 %
	20 04	Information and communication technology related expenditure	0,52	0,29	55,60 %
Total Title 20			56,57	56,14	99,23%
Total Excluding NGEU			4.642,80	4.460,99	96,08%
Total DG INTPA			4.642,80	4.460,99	96,08 %

* 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 31/12/2022 (in Mio €) for DG INTPA

Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
Title 01 Research and Innovation									
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	3,01	3,01	0,00	0,00%	0,00	0,00	0,04
Total Title 01			3,01	3,01	0,00	0,00%	0,00	0,00	0,04
Title 02 European Strategic Investments									
02	02 20	Pilot projects, preparatory actions, prerogatives and other actions	0,00	0,00	0,00	0,00%	0,00	0,00	0,01
Total Title 02			0,00	0,00	0,00	0,00%	0,00	0,00	0,01
Title 08 Agriculture and Maritime Policy									
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	0,55	0,55	0,00	0,00%	0,00	0,00	0,00
Total Title 08			0,55	0,55	0,00	0,00%	0,00	0,00	0,00
Title 14 External Action									
14	14 01	Support administrative expenditure of the "External Action" cluster	153,71	125,78	27,93	18,17%	0,01	27,94	29,13
	14 02	Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe)	7.528,39	598,25	6.930,14	92,05%	9.786,55	16.716,69	13.976,39
	14 05	Overseas countries and territories	70,79	0,00	70,79	100,00%	36,04	106,83	65,14
	14 06	European Instrument for International Nuclear Safety Cooperation (INSC)	38,42	0,00	38,42	100,00%	103,01	141,44	127,69
	14 20	Pilot projects, preparatory actions, prerogatives and other actions	40,81	2,62	38,19	93,57%	52,56	90,74	92,55
Total Title 14			7.832,12	726,65	7.105,47	90,72%	9.978,17	17.083,64	14.290,89
Title 15 Pre-accession Assistance									
15	15 01	Support administrative expenditure of the "Pre-accession Assistance" cluster	21,66	18,85	2,82	13,00%	0,00	2,82	1,80
	15 02	Instrument for Pre-accession Assistance (IPA II)	0,00	0,00	0,00	0,00%	3,00	3,00	3,00
Total Title 15			21,66	18,85	2,82	13,00%	3,00	5,82	4,80
Title 16 Expenditure outside the annual ceilings set out in the Multiannual Financial Framework									
16	16 01	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	37,99	37,99	0,00	0,00%	0,00	0,00	0,15
Total Title 16			37,99	37,99	0,00	0,00%	0,00	0,00	0,15
Title 20 Administrative expenditure of the European Commission									
20	20 01	Members, officials and temporary staff	7,42	7,42	0,00	0,00%	0,00	0,00	0,00
	20 02	Other staff and expenditure relating to persons	17,66	17,59	0,07	0,38%	0,00	0,07	0,91
	20 03	Administrative Operating expenditure	30,04	30,04	0,00	0,00%	0,00	0,00	0,00
	20 04	Information and communication technology related expenditure	0,23	0,00	0,23	100,00%	0,00	0,23	0,29
Total Title 20			55,35	55,05	0,30	0,54%	0,00	0,30	1,20
Total Excluding NGEU			7.950,68	842,10	7.108,58	89,41%	9.981,17	17.089,76	14.297,09
Total for DG INTPA			7.950,68	842,10	7.108,58	89,41 %	9.981,17	17.089,76	14.297,09

TABLE 4: BALANCE SHEET for DG INTPA

BALANCE SHEET		2022	2021
A.I. NON CURRENT ASSETS		1.410.384.910,64	914.848.776,60
A.I.1. Intangible Assets		81.274.724,05	70.456.821,83
A.I.4. Non-Current Financial Assets		263.216.952,35	210.250.246,95
A.I.5. Non-Current Pre-Financing		1.036.342.939,68	629.852.296,77
A.I.6. Non-Cur Exch Receiv & Non-Ex Recoverab		29.550.294,56	4.289.411,05
A.II. CURRENT ASSETS		1.923.588.669,48	1.473.175.477,56
A.II.1. Current Financial Assets		22.561.070,73	27.387.136,20
A.II.2. Current Pre-Financing		1.993.213.493,43	1.526.517.776,63
A.II.3. Curr Exch Receiv & Non-Ex Recoverables		-161.859.857,84	-150.760.243,23
A.II.6. Cash and Cash Equivalents		69.673.963,16	70.030.807,96
ASSETS		3.333.973.580,12	2.388.024.254,16
P.I. NON CURRENT LIABILITIES		-138.710.904,96	-144.579.977,17
P.I.2. Non-Current Provisions		-1.393.829,23	-1.284.426,61
P.I.3. Non-Current Financial Liabilities		-137.257.869,73	-143.222.058,56
P.I.4. Non-Cur Accrued Chrgs & Defrd Income		-59.206,00	-73.492,00
P.III. NET ASSETS/LIABILITIES		0,00	0,00
P.III.1. Reserves		0,00	0,00
P.II. CURRENT LIABILITIES		77.945.823,99	36.008.718,22
P.II.3. Current Financial Liabilities		-68.861.588,35	-2.917.904,00
P.II.4. Current Payables		1.121.027.057,66	668.459.532,94
P.II.5. Current Accrued Charges & Defrd Income		-974.219.645,32	-629.532.910,72
LIABILITIES		-60.765.080,97	-108.571.258,95
NET ASSETS (ASSETS less LIABILITIES)		3.273.208.499,15	2.279.452.995,21
P.III.2. Accumulated Surplus/Deficit			25.100.754.770,83
Non-allocated central (surplus)/deficit*		-28.373.963.269,98	-25.301.923.475,15
TOTAL DG INTPA		0,00	0,00

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 5: STATEMENT OF FINANCIAL PERFORMANCE for DG INTPA

STATEMENT OF FINANCIAL PERFORMANCE	2022	2021
II.1 REVENUES	-95.775.457,06	-35.059.053,08
II.1.1. NON-EXCHANGE REVENUES	-12.273.740,86	-16.425.597,27
II.1.1.6. RECOVERY OF EXPENSES	-10.359.682,10	-7.661.065,48
II.1.1.8. OTHER NON-EXCHANGE REVENUES	-1.914.058,76	-8.764.531,79
II.1.2. EXCHANGE REVENUES	-83.501.716,20	-18.633.455,81
II.1.2.1. FINANCIAL INCOME	-31.279.388,14	-22.509.070,08
II.1.2.2. OTHER EXCHANGE REVENUE	-52.222.328,06	3.875.614,27
II.2. EXPENSES	3.896.935.800,29	2.117.613.102,62
II.2. EXPENSES	3.896.935.800,29	2.117.613.102,62
II.2.10. OTHER EXPENSES	276.887.948,52	230.457.794,29
II.2.2. EXP IMPL BY COMMISS&EX.AGENC. (DM)	1.513.468.432,93	1.082.941.437,27
II.2.3. EXP IMPL BY OTH EU AGENC&BODIES (IM)	7.397.184,68	2.600.825,54
II.2.4. EXP IMPL BY 3RD CNTR & INT ORG (IM)	1.427.757.084,04	747.995.357,06
II.2.5. EXP IMPL BY OTHER ENTITIES (IM)	594.207.467,96	37.400.036,55
II.2.6. STAFF AND PENSION COSTS	-1.674.225,00	-1.289.550,00
II.2.8. FINANCE COSTS	78.891.907,16	17.507.201,91
STATEMENT OF FINANCIAL PERFORMANCE	3.801.160.343,23	2.082.554.049,54

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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 for DG INTPA

OFF BALANCE	2022	2021
OB.1. Contingent Assets	217.332.039,55	158.046.027,47
GR for other	650,00	54.650,00
GR for performance	1.831.512,61	1.557.808,21
GR for pre-financing	70.499.876,94	76.433.569,26
OB.1.3. CA Other	145.000.000,00	80.000.000,00
OB.2. Contingent Liabilities	-1.910.048.482,33	-827.456.302,85
OB.2.1. Guarantees given for EU FI	-8.402.553,41	-7.416.632,50
OB.2.2. Budgetary Guarantees given	-420.053.390,18	-735.250.632,20
OB.2.6. Budg Guar given - Signed, not yet distr	-1.472.288.603,15	-75.418.019,68
OB.2.7. CL Legal cases OTHER	-9.303.935,59	-9.371.018,47
OB.3. Other Significant Disclosures	-25.706.729.572,88	-15.161.985.874,36
OB.3.2. Comm against app. not yet consumed	-15.983.713.231,99	-13.571.285.874,36
OB.3.3.8. Budgetary Guarantees Ceiling	-9.723.016.340,89	-1.590.700.000,00
OB.4. Balancing Accounts	27.399.446.015,67	15.831.396.149,74
OB.4. Balancing Accounts	27.399.446.015,67	15.831.396.149,74
OFF BALANCE	0,01	0,00

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 in 2022 FOR DG INTPA

Legal Times									
Maximum Payment Time (Days)	Total Nbr of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)	Late Payments Amount	Percentage
30	1.408	1.336	94,89 %	12,81	72	5,11 %	52,99	145.454.014,42	6, %
45	5	5	100,00 %	22,20				0,00	0, %
60	964	918	95,23 %	33,83	46	4,77 %	89,57	11.058.042,97	4, %
90	1.622	1.572	96,92 %	49,99	50	3,08 %	117,42	17.791.930,56	2, %

Total Number of Payments	3.999	3.831	95,80 %		168	4,20 %		174303988	4, %
Average Net Payment Time	35,17604401			33,11			82,18		
Average Gross Payment Time	56,8132033			54,3495171			112,9940476		

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
0	58	1.496	37,41 %	3.999	883.547.111,20	22,36 %	3.951.553.474,48

Late Interest paid in 2022			
DG	GL Account	Description	Amount (Eur)
INTPA	65010000	Interest expense on late payment of charges	2.965,19
INTPA	65010100	Interest on late payment of charges New FR	22.580,21
TOTAL			25.545,40

TABLE 7: SITUATION ON REVENUE AND INCOME in 2022 for DG INTPA

Chapter	Revenue and income recognized			Revenue and income cashed from			Outstanding balance
	Current year RO	Carried over RO	Total	Current Year RO	Carried over RO	Total	
	1	2	3=1+2	4	5	6=4+5	
33	-899.955,04	5.269.682,76	4.369.727,72	-899.955,04	1.279.237,90	379.282,86	3.990.444,86
40	1.232.078,16	3.845.546,05	5.077.624,21	753.510,26	438.288,93	1.191.799,19	3.885.825,02
65	109.330.190,70	10.667.757,28	119.997.947,98	96.236.059,04	5.718.253,21	101.954.312,25	18.043.635,73
66	7.587.848,93	67.152,78	7.655.001,71	7.367.466,99	67.152,78	7.434.619,77	220.381,94
67	-6.557.780,27	27.867.851,52	21.310.071,25	-6.524.204,90	8.305.743,78	1.781.538,88	19.528.532,37
Total DG INTPA	110.692.382,48	47.717.990,39	158.410.372,87	96.932.876,35	15.808.676,60	112.741.552,95	45.668.819,92

TABLE 8: FINANCIAL IMPACT OF EX-ANTE AND EX-POST CONTROLS in 2022 for DG INTPA

EX-ANTE CONTROLS	Irregularity	OLAF Notified	Total undue payments recovered
	Amount	Amount	Amount
NON ELIGIBLE IN COST CLAIMS	51.203.678,26		51.203.678,26
CREDIT NOTES	8.562.325,85		8.562.325,85
RECOVERY ORDERS ON PRE-FINANCING	336.296,01		336.296,01
Sub-Total	60.102.300,12		60.102.300,12
EX-POST CONTROLS			
EX-POST CONTROLS	Irregularity	OLAF Notified	Total undue payments recovered
	Amount	Amount	Amount
INCOME LINES IN INVOICES			
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING	7.990.543,97	1.874.625,07	9.865.169,04
Sub-Total	7.990.543,97	1.874.625,07	9.865.169,04
GRAND TOTAL (EX-ANTE + EX-POST)	68.092.844,09	1.874.625,07	69.967.469,16

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 12/31/2022 for DG INTPA

	Number at 1/1/2022	Number at 12/31/2022	Evolution	Open Amount (Eur) at 1/1/2022	Open Amount (Eur) at 12/31/2022	Evolution
1997	1	1	0,00 %	401.797,36	401.597,36	-0,05 %
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	8	3	-62,50 %	3.243.131,44	2.202.615,84	-32,08 %
2008	17		-100,00 %	2.524.183,53		-100,00 %
2009	12	4	-66,67 %	2.793.671,54	1.077.088,17	-61,45 %
2010	2	1	-50,00 %	555.602,72	178.561,00	-67,86 %
2011	1	1	0,00 %	202.539,15	202.539,15	0,00 %
2012	6	5	-16,67 %	321.005,28	303.306,67	-5,51 %
2013	14	12	-14,29 %	3.542.167,88	2.905.461,66	-17,98 %
2014	11	10	-9,09 %	1.661.134,73	1.485.296,19	-10,59 %
2015	15	13	-13,33 %	1.740.211,06	1.601.301,18	-7,98 %
2016	12	10	-16,67 %	2.163.292,95	1.986.897,41	-8,15 %
2017	14	12	-14,29 %	1.645.012,17	1.417.749,27	-13,82 %
2018	33	25	-24,24 %	6.961.752,25	5.968.238,96	-14,27 %
2019	24	14	-41,67 %	4.331.786,48	3.336.186,41	-22,98 %
2020	37	24	-35,14 %	5.228.289,45	4.272.032,75	-18,29 %
2021	84	38	-54,76 %	12.067.572,00	6.136.436,24	-49,15 %
2022		64			13.863.365,92	
	294	240	-18,37 %	49.608.618,23	47.564.142,42	-4,12 %

TABLE 10: Recovery Order Waivers >= 60 000 € in 2022 for DG INTPA

Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
3233220017	3240910254	-174.013,00			
3233220019	3241000738	-377.041,72			
3233220020	3240909994	-147.564,00			
3233220022	3230812470	-70.940,20			
3233220023	3230812472	-65.590,11			
3233220026	3230901044	-83.270,61			
3233220028	3230812389	-539.322,23			
3233220029	3230901042	-324.249,06			
3233220030	3230901029	-305.331,00			
3233220033	3230812468	-236.683,20			
3233220034	3230812469	-459.920,74			
3233220035	3230901043	-229.360,22			
3233220036	3230901046	-618.855,00			
3233220037	3230901047	-103.213,63			
3233220046	3230812391	-176.452,52			
3233220047	3230812395	-110.853,09			
3233220049	3230813040	-356.151,71			
3233220050	3230814003	-92.471,49			
3233220052	3241811499	-190.389,50			
3233220056	3230801775	-252.942,54			
3233220057	3240910060	-499.121,01			
3233220060	3241304635	-474.261,22			
3233220067	3240909404	-207.713,72			
3233220068	3242009577	-69.922,80			
3233220071	3242010895	-126.802,30			
3233220088	3241505462	-79.850,00			
3233220150	3241804811	-133.545,55			
3233220151	3241315175	-162.445,00			
Total DG INTPA			-6.668.277,17		
Number of RO waivers			28		

There are 33 waivers below 60 000 € for a total amount of -708,420.38

TABLE 11: Negotiated Procedures in 2022 for DG INTPA

External Procedures > € 20,000		
Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Annex 1 - 11.1 (b) - Artistic/technical reasons or exclusive rights or technical monopoly/captive market	4	13.686.135,00
Annex 1 - 11.1 (c) - Extreme urgency caused by unforeseeable events not attributable to the contracting authority	3	15.198.470,00
Annex 1 - 11.1 (e) - New services/works consisting in the repetition of similar services/works	12	41.533.944,80
Annex 1 - 11.1 (f) (i) - Supplies of additional deliveries	2	88.262,80
Annex 1 - 39.1 (a) - Services entrusted to public-sector bodies or non-profit institutions or organisations	5	7.070.705,00
Annex 1 - 39.1 (b) - Tender procedure unsuccessful	5	2.809.954,76
Annex 1 - 39.1 (c) - Early termination of existing contract	1	500.000,00
Total	32	80.887.472,36

Internal Procedures > € 60,000		
Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Annex 1 - 11.1 (e) - New services/works consisting in the repetition of similar services/works	1	45.360.500,00
Total	1	45.360.500,00

In the context of external relations, the use of negotiated procedure is mainly justified by following elements.

The first element is that some services or works might have to be repeated. Negotiated procedure is then used to award a cost and time extension addendum to the same contractor (Cfr Annex 1 - 11.1 (e)).

Secondly, when, for reasons of extreme urgency due to unforeseeable events, it is impossible to comply with the time limits set out, negotiated procedures without prior publication of a contract notice are used (cfr. Annex 1 - 11.1 (c)).

The third element, is that the location of our projects often limits the number of the contractors available for specific tasks where competition is absent for technical reasons (cfr Annex 1 - 11.1 (b)).

Finally, DG DEVCO often entrusts services to public bodies or non-profit organisations (cfr Annex 1 - 39.1 (a)).

Other elements can justify the use of negotiated procedure but are proportionally less important than the ones mentioned here. You can find the full list of justifications in the Table 11 above.

TABLE 12: Summary of Procedures in 2022 for DG INTPA

External Procedures > € 20,000		
Procedure Legal base	Number of Procedures	Amount (€)
(Ext. act) Service - Competitive Negotiated Procedure with at least three candidates without pub. (Art. 265.1(b) & 3 RAP)	1	109.900,00
(Ext. act) Service - International Restricted Procedure with prior publication (Art. 265.1(a)(i) & 2 RAP)	5	17.556.171,84
Negotiated procedure without prior publication (Annex 1 - 11.1)	24	75.398.686,30
Negotiated procedure with single tender (Annex 1 - 39.1)	11	10.380.659,76
Open procedure - As provided for in FR 164(1)(a) - Services/Supplies as from EUR 300 000 - Works as from EUR 5 000 000 - publication (Annex 1 - 38.1 (b))	2	2.753.000,00
Restricted procedure - As provided for in FR 164(1)(b) - Services/Supplies as from EUR 300 000 - Works as from EUR 5 000 000 - publication (Annex 1 - 38.1 (a))	26	159.356.420,59
Simplified procedure - Services/Works < EUR 300 000 - Supplies < EUR 100 000. Legal services as in Annex 1 - 38.6. (Annex 1 - 38.1 (d))	10	2.405.546,00
Total	79	267.960.384,49

Internal Procedures > € 60,000		
Procedure Legal base	Number of Procedures	Amount (€)
Negotiated procedure middle value contract (Annex 1 - 14.2)	1	74.335,00
Negotiated procedure without prior publication (Annex 1 - 11.1)	1	45.360.500,00
Restricted procedure based on a call for expressions of interest - Preselection of candidates (Annex 1 - 13.3 (a))	1	14.944.600,00
Restricted procedure without Dynamic purchasing system (FR 164 (1)(b))	1	3.506.300,00
Total	4	63.885.735,00

TABLE 13: BUILDING CONTRACTS in 2022 for DG INTPA

Legal Base	Procedure subject	Contract Number	Contractor Name	Contract Subject	Contracted Amount (€)

TABLE 14: CONTRACTS DECLARED SECRET in 2022 for DG INTPA

Legal Base	LC Date	Contract Number	Contract Subject	Contracted Amount (€)
Annex 1 - 11.1 (i) - Secret contract or contract requiring special security measures	21-07-2022	SCR.LCM.434570.01	SCR.LCM.434570.01 - IRAN - SUPPLY ERC - MOBILE LABORATORY - LOT 2	1.241.540,00
Annex 1 - 11.1 (i) - Secret contract or contract requiring special security measures	28-07-2022	SCR.LCM.428089.01	SCR.LCM.428089.01 - IRAN - SUPPLY ERC - EARLY WARNING RADIATION MONITORING NETWORK (EWRMN) - LOT 3	3.252.903,70
Annex 1 - 11.1 (i) - Secret contract or contract requiring special security measures	22-12-2022	SCR.LCM.434572.01	SCR.LCM.434572.01 - IRAN - SUPPLY ERC - EQUIPMENT FOR INRA - EPRC - LOT 1	397.430,00
		3		4.891.873,70

TABLE 15: FPA duration exceeds 4 years - DG INTPA

<i>None of your FPA (if any) exceeds 4 years</i>
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TABLE 16: Commitments co-delegation type 3 in 2022 for DG INTPA

<i>None</i>

Annex 3B – European Development Fund

Outline annex 3B

3B.1 – Provisional annual accounts of the European Development Fund – Financial year 2022

PART 1 – implementing and accounting for the EDF resources

PART 2 – Highlights of financial implementation 2022

PART 3 – funds managed by the European Commission

- **Financial statements of the EDF**
Financial statements of the EU Trust Funds consolidated in EDF
- **Provisional Financial statements of the Bêkou EU Trust Fund 2022**
- **Provisional Financial statements of the EUTF Africa 2022**
- **Consolidated Financial Statements of the EDF and the EU Trust Funds**

PART 4 – EDF report on financial implementation

**PART 5 – Annual report on implementation – Funds managed by the European
Investment Bank**

3B.2 – Financial reports for EDF – Financial year 2022

3B.1 - Provisional annual accounts for the European Development Fund – Financial year 2022

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; and
- 3** The European Investment Bank.

Up until 2021 when the 11th EDF reached its final stage as the sunset clause came into effect on 31 December 2020, the European Development Fund (hereinafter referred to as the 'EDF') was the main instrument for providing 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'). However, from 2021 onwards EU cooperation with ACP countries and OCTs is funded through the EU budget.

The EDF is not funded by the EU budget. It was established by an Internal Agreement of the Representatives of the Member States, sitting within the Council, and is 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.

Each EDF is concluded for a period of around five years and is governed by its own Financial Regulation, which requires the preparation of specific financial statements. In addition, these financial statements are aggregated 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 2013⁵⁸. It came into force on 1 March 2015.

In 2018, the Council adopted the Financial Regulation applicable to the 11th EDF⁵⁹. This new text repealed the previous regulation and is applicable to operations financed from previous EDFs

⁵⁸ OJ L 210, 6.8.2013, p. 1.

without prejudice to existing legal commitments. This Regulation does not apply to the Investment Facility under previous EDFs.

Within the framework of the ACP-EU Partnership Agreement, the Investment Facility was established, managed by the EIB, and 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, prepared by the EIB, are included as a separate part of the annual accounts (part II) to provide a full picture of the development aid of the EDF.

2. HOW IS THE EDF FUNDED?

The Council of 2 December 2013 adopted the Regulation 1311/2013 laying down the multiannual 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, but would continue to be funded through the existing intergovernmental 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 Budget, the EDF is a fund operating based on 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 met at intergovernmental level and decided on an overall amount to be allocated to the fund and to oversee its implementation.

The Commission 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. EDF ACTIVITIES AFTER 31 DECEMBER 2020

The 11th EDF has reached its final stage as the sunset clause came into effect on 31 December 2020. This clause sets a cut-off date for commitments meaning that as of 2021 no further

⁵⁹ Council Regulation (EU) 2018/1877 of 26 November 2018 on the financial regulation applicable to the 11th European Development Fund, and repealing Regulation (EU) 2015/323

financing agreements can be signed under the 11th EDF. However, specific contracts for the existing financing agreements will still be signed until 31 December 2023 (and even later for audit and evaluation). Furthermore, the implementation of the ongoing projects funded by the European Development Fund will continue until their final completion.

In the context of the current Multi-Annual Financial Framework 2021-2027, EU cooperation with ACP countries is integrated in the Neighbourhood, Development and International Cooperation Instrument – Global Europe. Similarly, the cooperation with OCTs is now covered by the Overseas Association Decision (OAD). This means that while up to 2021 the EDF programmes were funded by the voluntary contributions of EU Member States, as of 2021 development programmes will be funded through the EU budget. This also implies that the funding of development programmes are subject to the authorisation of the European Parliament and that the transactions have to comply with the EU financial regulations in the same way as other EU funded programmes.

4. YEAR-END REPORTING

4.1. ANNUAL ACCOUNTS

In accordance with Articles 18(3) of the EDF Financial Regulation, the EDF financial statements are prepared based on accrual-based accounting rules that themselves are based on International Public Sector Accounting Standards (IPSAS). These 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 and presentation of the accounts with a view to harmonising the process for drawing up the financial statements. These EU accounting rules are also applied by the EDF while taking into account the specific nature of its activities.

The preparation of the EDF annual accounts is entrusted to the Commission's Accounting Officer who is the Accounting Officer of the EDF and ensures that the annual accounts of the EDF present a true and fair view of the financial position of the EDF.

The annual accounts are presented as follows:

Part I: Funds managed by the Commission

- (i)** Financial statements and explanatory notes of the EDF
- (ii)** Financial statements of the EU trust funds consolidated in the EDF
- (iii)** Consolidated financial statements of EDF and the EU trust funds
- (iv)** Report on financial implementation of the EDF

Part II: Annual report on implementation - Funds managed by the EIB

- (i)** Financial statements of the Investment Facility

The part 'Financial statements of the European trust funds consolidated in the EDF' includes the 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 Commission's Accounting Officer and are subject to external audit carried out by a private auditor. The trust funds' figures included in these annual accounts are provisional.

The EDF annual accounts must be adopted by the Commission no later than 31 July of the year following the balance sheet date and presented to the European Parliament and to the Council for discharge.

5. AUDIT AND DISCHARGE

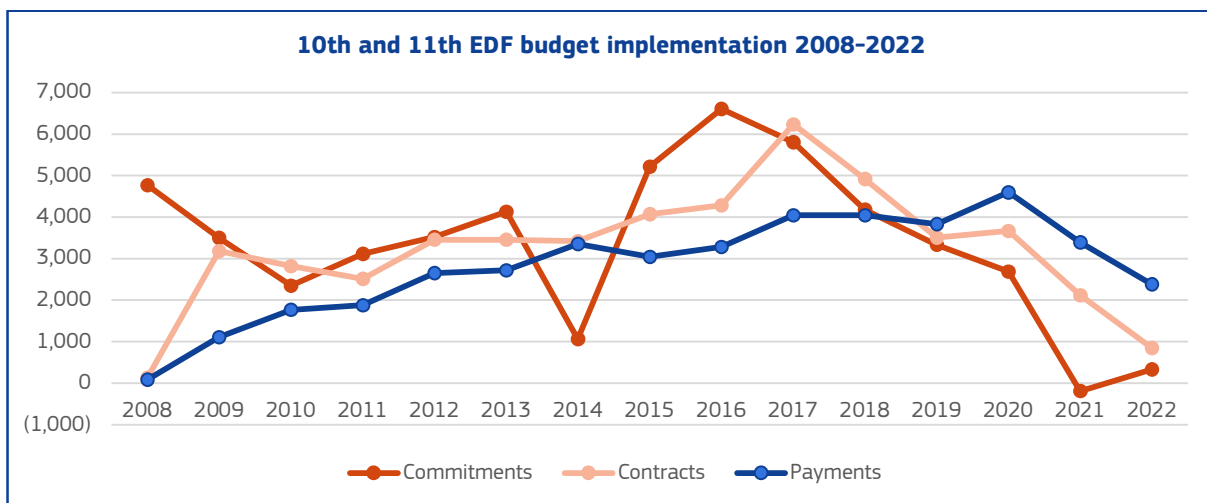
5.1. AUDIT

The EDF annual accounts are audited 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.

5.2. DISCHARGE

The final control of the financial implementation of the EDF resources for a given financial year is the discharge. 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 to questions and further information requests of the discharge authority.

PART 2 - HIGHLIGHTS OF FINANCIAL IMPLEMENTATION 2022



* Net amount, only 10th & 11th EDF

Budget implementation

In 2022 the financial implementation for the 10th and 11th EDF (individual commitments: EUR 853 million and payments EUR 2 386 million) was marked by the Council 's decision⁶⁰ to reuse EUR 600 million of decommitted funds from the 10th and 11th EDF.

⁶⁰ Council Decision EU 2022/1223

The decision was adopted by the Council in order to finance actions addressing the food security crisis and economic shock in ACP countries following Russia's war of aggression against Ukraine. In particular, the funds will finance actions providing support up to EUR 350 million for food production and the resilience of food systems, up to EUR 100 million for macroeconomic support and up to EUR 150 million for humanitarian assistance.

The total amount of gross payments for all EDFs (EUR 2 452 million) represents 98.1% of the target of EUR 2 500 million communicated to the Member States.

Impact of the activities in the financial statements

In the financial statements, the impact of the above mentioned activities is most visible when looking at:

- Pre-financing (see note **2.2**): a decrease of EUR 231 million largely as a result of fewer advances paid out due to the decrease in the number of contracts signed (EUR 2 118 million in 2021 vs EUR 853 million in 2022). Consequently, cash and cash equivalents increased by EUR 34 million as a result of the decrease in pre-financing and other payments (see note **2.5**);
- Accrued Charges (see note **2.8**): an increase by EUR 123 million as a result of the increase in the number of open contracts at the end of the year for which no cost claims were validated by year-end and thus expenses had to be estimated.
- Operating expenses (see note **3.3**): an overall decrease in operating expenses of EUR 80 million mainly as a result of the winding down of the Trust Funds which resulted in a decrease in the contributions needed to cover their expenses. Despite this, expenses relating to emergency aid increased as decommitted funds from the 10th and 11th EDF were reused to combat the negative effects of the Russian war against Ukraine.

PART 3 – FUNDS MANAGED BY THE EUROPEAN COMMISSION

FINANCIAL STATEMENTS OF THE EDF⁶¹

EDF BALANCE SHEET

EUR million

	Note	31.12.2022	31.12.2021
NON-CURRENT ASSETS			
Financial assets	2.1	65	39
Pre-financing	2.2	504	671
Trust Fund contributions	2.3	252	382
Exchange receivables		7	4
		828	1 096
CURRENT ASSETS			
Financial Assets	2.1	3	–
Pre-financing	2.2	1 388	1 453
Exchange receivables and non-exchange recoverables	2.4	25	35
Cash and cash equivalents	2.5	1 028	994
		2 445	2 481
TOTAL ASSETS		3 273	3 577
NON-CURRENT LIABILITIES			
Financial liabilities	2.6	(7)	(7)
		(7)	(7)
CURRENT LIABILITIES			
Payables	2.7	(425)	(501)
Accrued charges	2.8	(1 131)	(1 008)
		(1 556)	(1 509)
TOTAL LIABILITIES		(1 563)	(1 516)
NET ASSETS		1 710	2 061
FUNDS & RESERVES			
Called fund capital - active EDFs	2.9	65 100	62 643
Called fund capital from closed EDFs carried forward	2.9	2 252	2 252
Economic result carried forward from previous years		(62 834)	(59 860)
Economic result of the year		(2 808)	(2 974)
NET ASSETS		1 710	2 061

⁶¹ 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	2022	2021
REVENUE			
Revenue from non-exchange transactions			
<i>Recovery activities</i>	3.1	18	27
		18	27
Revenue from exchange transactions			
<i>Financial revenue</i>	3.2	1	(26)
<i>Other revenue</i>	3.2	77	74
		78	48
Total Revenue		96	75
EXPENSES			
<i>Delegated to other entities</i>		(1)	-
<i>Aid instruments</i>	3.3	(2 784)	(2 864)
<i>Co-financing expenses</i>	3.4	4	(19)
<i>Finance costs</i>	3.5	(4)	(20)
<i>Other expenses</i>	3.6	(120)	(145)
Total Expenses		(2 904)	(3 049)
ECONOMIC RESULT OF THE YEAR		(2 808)	(2 974)

EDF CASHFLOW STATEMENT

EUR million

	Note	2022	2021
<i>Economic result of the year</i>		(2 808)	(2 974)
Operating activities			
<i>Capital increase - contributions (net)</i>		2 458	3 657
<i>(Increase)/decrease in trust funds contributions</i>		130	12
<i>(Increase)/decrease in pre-financing</i>		232	101
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>		7	105
<i>Increase/(decrease) in provisions</i>		1	-
<i>Increase/(decrease) in financial liabilities</i>		(1)	5
<i>Increase/(decrease) in payables</i>		(76)	(114)
<i>Increase/(decrease) in accrued charges and deferred income</i>		123	(519)
<i>Other non-cash movements</i>		-	-
Investing activities			
<i>(Increase)/decrease in non-derivative financial assets at fair value through surplus or deficit*</i>		(30)	(7)
NET CASHFLOW		35	266
<i>Net increase/(decrease) in cash and cash equivalents</i>		35	266
<i>Cash and cash equivalents at the beginning of the year</i>	2.5	994	728
<i>Cash and cash equivalents at year-end</i>	2.5	1 028	994

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)	Fair value reserve (F)	Total Net Assets (C)+(D)+(E)+(F)
BALANCE AS AT 31.12.2020	73 041	14 055	58 986	(59 854)	2 252	(5)	1 379
<i>Impact of revised EAR 11</i>				(5)		5	
BALANCE AS AT 01.01.2021	73 041	14 055	58 986	(59 860)	2 252	-	1 379
<i>Capital increase - contributions</i>	(43)	(3 700)	3 657	-	-		3 657
<i>Economic result of the year</i>	-	-	-	(2 974)	-		(2 974)
BALANCE AS AT 31.12.2021	72 998	10 355	62 643	(62 834)	2 252	-	2 061
<i>Capital increase - contributions</i>	(43)	(2 500)	2 457	-	-		2 457
<i>Economic result of the year</i>	-	-	-	(2 808)	-		(2 808)
BALANCE AS AT 31.12.2022	72 955	7 855	65 100	(65 642)	2 252	-	1 710

BALANCE SHEET BY EDF

EUR million

	Note	31.12.2022					31.12.2021				
		Eighth EDF	Ninth EDF	10th EDF	11th EDF	Total	Eighth EDF	Ninth EDF	10th EDF	11th EDF	Total
NON-CURRENT ASSETS											
<i>Financial assets</i>	2.1	-	-	(2)	67	65	-	-	(2)	41	39
<i>Pre-financing</i>	2.2	-	-	221	283	504	-	-	219	452	671
<i>Trust Fund contributions</i>	2.3	-	31	9	211	252	-	31	9	341	382
<i>Exchange receivables</i>	2.4	-	-	-	7	7	-	-	-	4	4
		-	31	228	569	828	-	31	226	839	1 096
CURRENT ASSETS											
<i>Financial Assets</i>		-	-	-	3	3	-	-	-	-	-
<i>Pre-financing</i>	2.2	-	14	427	947	1 388	-	14	353	1 085	1 453
<i>Exchange receivables and non-exchange recoverables</i>	2.4	-	-	10	15	25	180	(314)	1 296	(1 127)	35

EUR million

	Note	31.12.2022					31.12.2021				
		Eighth EDF	Ninth EDF	10th EDF	11th EDF	Total	Eighth EDF	Ninth EDF	10th EDF	11th EDF	Total
<i>Inter-EDF accounts</i>		180	(369)	803	(612)	–	181	(316)	1 279	(1 144)	–
<i>Cash and cash equivalents</i>	2.5	–	–	–	1 028	1 028	–	–	–	994	994
		180	(355)	1 240	1 381	2 445	361	(615)	2 928	(192)	2 481
TOTAL ASSETS		180	(324)	1 468	1 950	3 273	361	(584)	3 154	646	3 577
NON-CURRENT LIABILITIES											
<i>Financial liabilities</i>	2.6	–	–	–	(7)	(7)	–	–	–	(7)	(7)
		–	–	–	(7)	(7)	–	–	–	(7)	(7)
CURRENT LIABILITIES											
<i>Payables</i>	2.7	–	–	(34)	(390)	(425)	–	–	(27)	(473)	(501)
<i>Accrued charges</i>	2.8	–	(7)	(119)	(1 005)	(1 131)	–	(6)	(110)	(892)	(1 008)
		–	(7)	(153)	(1 395)	(1 556)	–	(6)	(138)	(1 365)	(1 509)
TOTAL LIABILITIES		–	(7)	(153)	(1 402)	(1 563)	–	(6)	(138)	(1 372)	(1 516)
NET ASSETS		180	(331)	1 313	548	1 710	361	(591)	3 016	(725)	2 061
<i>Called fund capital - active EDFs</i>	2.9	12 164	10 450	20 960	21 527	65 100	12 164	10 492	20 960	19 027	62 643
<i>Called fund capital from closed EDFs carried forward</i>	2.9	627	1 625	–	–	2 252	627	1 625	–	–	2 252
<i>Called fund capital transfers between active EDFs</i>	2.9	(2 513)	2 010	(38)	541	–	(2 512)	2 018	101	394	–
<i>Economic result carried forward from previous years</i>		(10 098)	(14 410)	(19 325)	(19 001)	(62 834)	(10 098)	(14 404)	(19 065)	(16 293)	(59 860)
<i>Economic result of the year</i>		–	(6)	(284)	(2 519)	(2 808)	(1)	(6)	(260)	(2 708)	(2 974)
NET ASSETS		180	(331)	1 313	548	1 710	180	(274)	1 737	419	2 061

STATEMENT OF FINANCIAL PERFORMANCE BY EDF

EUR million

	Note	2022					2021				
		Eighth EDF	Ninth EDF	10th EDF	11th EDF	Total	Eighth EDF	Ninth EDF	10th EDF	11th EDF	Total
REVENUE											
Revenue from non-exchange transactions											
<i>Recovery activities</i>	3.1	-	(1)	(8)	28	18	-	-	1	26	27
		-	(1)	(8)	28	18	-	-	1	26	27
Revenue from exchange transactions											
<i>Financial revenue</i>	3.2	-	-	1	0	1	-	0	(22)	(4)	(26)
<i>Other revenue</i>	3.2	-	3	8	66	77	-	5	14	55	74
		-	3	9	66	78	-	5	(8)	51	48
Total revenue		-	1	1	94	96	-	5	(7)	78	75
EXPENSES											
<i>Delegated to other entities</i>		-	-	-	(1)	(1)	-	-	-	-	-
<i>Aid instruments</i>	3.3	-	(5)	(296)	(2 483)	(2 784)	-	(7)	(214)	(2 644)	(2 864)
<i>Co-financing expenses</i>	3.4	-	-	22	(18)	4	-	-	-	(19)	(19)
<i>Finance costs</i>	3.5	1	2	(2)	(3)	(4)	-	7	(23)	(3)	(20)
<i>Other expenses</i>	3.6	-	(5)	(8)	(107)	(120)	-	(11)	(16)	(119)	(145)
Total expenses		1	(7)	(285)	(2 612)	(2 904)	-	(12)	(252)	(2 785)	(3 049)
ECONOMIC RESULT OF THE YEAR		1	(6)	(284)	(2 519)	(2 808)	-	(8)	(259)	(2 708)	(2 974)

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 31.12.2020	12 164	-	12 164	(10 098)	627	(2 512)	181
<i>Transfers to/from the 10th EDF</i>			-			-	-
BALANCE AS AT 31.12.2021	12 164	-	12 164	(10 098)	627	(2 512)	181
<i>Transfers to/from the 10th EDF</i>			-			(1)	(1)
BALANCE AS AT 31.12.2022	12 164	-	12 164	(10 098)	627	(2 513)	180

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 31.12.2020	10 550	15	10 535	(14 404)	1 625	2 041	(203)
<i>Transfers to/from the 10th EDF</i>		-	-				-
<i>Transfers to/from the 10th EDF</i>			-			(23)	(23)
<i>Refund to Member States</i>	(43)		(43)				(43)
<i>Economic result of the year</i>			-	(6)			(6)
BALANCE AS AT 31.12.2021	10 507	15	10 492	(14 410)	1 625	2 018	(274)
<i>Capital increase - contributions</i>		-	-				-
<i>Transfers to/from the 10th EDF</i>			-			(8)	(8)
<i>Refund to Member States</i>	(43)		(43)				(43)
<i>Economic result of the year</i>			-	(6)		-	(6)
BALANCE AS AT 31.12.2022	10 464	15	10 450	(14 416)	1 625	2 010	(331)

EUR million

10th 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)	Fair value reserve (G)	Total Net Assets (C)+(D)+(E)+(F)
BALANCE AS AT 31.12.2020	20 960	-	20 960	(19 063)	188	(2)	2 084
<i>Impact of revised EAR 11</i>				(2)		2	-
BALANCE AS AT 01.01.2021	20 960	-	20 960	(19 065)	188	-	2 084
<i>Transfers to/from the Eighth and Ninth EDF</i>			-		23		23
<i>Transfers to/from the 11th EDF</i>			-		(110)		(110)
<i>Economic result of the year</i>			-	(260)			(260)
BALANCE AS AT 31.12.2021	20 960	-	20 960	(19 324)	101	-	1 737
<i>Transfers to/from the Eighth and Ninth EDF</i>			-		9		9
<i>Transfers to/from the 11th EDF</i>			-		(148)		(148)
<i>Economic result of the year</i>			-	(284)			(284)
BALANCE AS AT 31.12.2022	20 960	-	20 960	(19 608)	(38)	-	1 314

EUR million

11th 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)	Fair value reserve (G)	Total Net Assets (C)+(D)+(E)+(F)+(G)
BALANCE AS AT 31.12.2020	29 367	14 040	15 327	(16 290)	-	283	(4)	(683)
<i>Impact of revised EAR 11</i>				(4)			4	-
BALANCE AS AT 01.01.2021	29 367	14 040	15 327	(16 294)	-	283	-	(683)
<i>Capital increase - contributions</i>		(3 700)	3 700			110		3 810
<i>Economic result of the year</i>			-	(2 708)		-		(2 708)
BALANCE AS AT 31.12.2021	29 367	10 340	19 027	(19 002)	-	394	-	419
<i>Capital increase - contributions</i>		(2 500)	2 500			148		2 648
<i>Economic result of the year</i>			-	(2 519)		-		(2 519)
BALANCE AS AT 31.12.2022	29 367	7 840	21 527	(21 521)	-	541	-	548

NOTES TO THE FINANCIAL STATEMENTS OF THE EDF⁶²

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. ACCOUNTING PRINCIPLES

The objective of financial statements is to provide information about the financial position, performance and cashflows of an entity that is useful to a wide range of stakeholders.

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, 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 euros, the euro being the EU's functional 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	31.12.2022	31.12.2021	Currency	31.12.2022	31.12.2021
BGN	1.9558	1.9558	PLN	4.6808	4.5969
CZK	24.1160	26.8580	RON	4.9495	4.9490
DKK	7.4365	7.4364	SEK	11.1218	10.2503
GBP	0.88693	0.84028	CHF	0.9847	1.0331
HRK	7.5345	7.5156	JPY	140.6600	130.3800
HUF	400.8700	369.1900	USD	1.0666	1.1326

⁶² 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

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: amounts for employee benefit liabilities, financial risk of accounts receivable and the amounts disclosed in the notes concerning financial instruments, impairment allowance for financial assets at amortised cost and for financial guarantee contract liabilities, accrued revenue and charges, provisions, degree of impairment of intangible assets and property, plant and equipment, net realisable value of inventories, contingent assets and liabilities. Actual results could differ from those estimates.

Reasonable estimates are an 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.

1.2.4. Application of new and revised European Union Accounting Rules (EAR)

New EAR which are effective for annual periods beginning on or after 1 January 2022

There are no new EAR which became effective for annual periods beginning on or after 1 January 2022.

New EAR adopted but not yet effective at 31 December 2022

There were no new EAR adopted during 2022.

1.3. BALANCE SHEET

1.3.1. Financial assets

Classification at initial recognition

The classification of the financial instruments is determined at initial recognition. Based on the management model and the asset contractual cash-flow characteristics the financial assets can be classified in three categories: Financial assets at amortised cost ('AC'), financial assets at fair value through net assets/equity ('FVNA') or financial assets at fair value through surplus or deficit ('FVSD').

(i) Financial assets at amortised cost

Financial assets at amortised cost are non-derivative financial assets that meet two conditions: (1) The entity holds them in order to collect the contractual cash flows. (2) On specified days, there are contractual cash flows that are solely payments of the principal and interest on the outstanding principal.

This category comprises:

- Cash and cash equivalents;
- Loans (including term deposits with original maturity of more than three months);
- Exchange receivables

Financial assets at amortised cost are included in current assets, except for those with maturity of more than 12 months from the reporting date.

(ii) Financial assets at fair value through net assets/equity

These non-derivatives financial assets have contractual cash flows that represent only principal and interest on the outstanding principal. In addition, the management model is to hold the financial assets both to collect contractual cash flows and to sell the financial assets.

Assets in this category are classified as current assets, if they are expected to be realised within 12 months from the reporting date.

The entity does not hold such assets at 31 December 2021.

(iii) Financial assets at fair value through surplus or deficit

The entity classifies derivatives and equity investments as FVSD because the contractual cash flows do not represent only principal and interests on the principal.

In addition, the entity classifies the debt securities it holds as FVSD because the portfolios of debt securities are managed and evaluated on a portfolio fair value basis.

Assets in this category are classified as current assets, if they are expected to be realised within 12 months from the reporting date.

Initial recognition and measurement

Purchases of financial assets at fair value through surplus or deficit are recognised on their trade-date – the date on which the entity commits to purchase the asset. Cash equivalents and loans are recognised when cash is deposited in a financial institution or advanced to borrowers.

Financial assets are initially measured at fair value. For all financial assets not carried at fair value through surplus or deficit, the transactions costs are added to the fair value at initial recognition. For financial assets carried at fair value through surplus or deficit the transaction costs are expensed in the statement of financial performance.

The fair value of a financial asset on initial recognition is normally the transaction price unless the transaction is not at arm's length i.e. at no or at nominal consideration for public policy purposes. In this case, the difference between the fair value of the financial instrument and the transaction price is a non-exchange component which is recognised as an expense in the statement of financial performance. In this case, the fair value of a financial asset is derived from current market transactions for a directly equivalent instrument. If there is no active market for the instrument, the fair value is derived from a valuation technique that uses available data from observable markets.

Subsequent measurement

Financial assets at amortised cost are subsequently measured at amortised cost using the effective interest method.

Financial assets at fair value through surplus or deficit are subsequently measured at fair value. Gains and losses from changes in the fair value (including those stemming from foreign exchange translation and any interests earned) are included in the statement of financial performance in the period in which they arise.

Fair value at subsequent measurement

The fair values of quoted investments in active markets are based on current bid prices. If the market for a financial asset is not active (and for unlisted securities and over-the-counter derivatives), the EU establishes a fair value by using valuation techniques. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cashflow analysis, option pricing models and other valuation techniques commonly used by market participants.

Investments in venture capital funds which do not have a quoted market price in an active market are valued at the attributable net asset value, which is considered as an equivalent of their fair value.

Impairment of financial assets

The EU recognises and measures an impairment loss for expected credit losses on financial assets that are measured at amortised cost and at fair value through net assets/equity.

The expected credit loss (ECL) is the present value of the difference between the contractual cash flows and the cash flows that the EU expects to receive. The ECL incorporates reasonable and supportable information that is available without undue cost or effort at the reporting date.

For assets at amortised cost, the asset's carrying amount is reduced by the amount of the impairment loss which is recognised in the statement of financial performance. If, in a subsequent period, the amount of the impairment loss decreases, the previously recognised impairment loss is reversed through the statement of financial performance.

- *Receivables*

The entity measures the impairment loss at the amount of lifetime ECL, using practical expedients (e.g. provision matrix).

- *Cash and cash equivalents*

The entity holds cash and cash equivalents in current bank accounts and term deposits of up to 3 months. The cash is held in banks with very high credit ratings, thus having very low default probabilities. Given the short duration and low default probabilities, the expected credit losses from cash and cash equivalents are negligible. As a result, no impairment allowance is recognised for cash equivalents.

- *Loans*

The ECL is measured with a three stage model that takes into account probability weighted default events during the lifetime of the financial asset and the evolution of credit risk since the origination of the financial asset. For loans, origination is the date of the irrevocable loan commitment.

If there is no significant increase in credit risk since origination ('stage 1'), the impairment loss is the ECL from possible default events in the next 12 months from the reporting date ('12 months ECL'). If there is a significant increase in credit risk since origination ('stage 2') or if there is objective evidence of a credit impairment ('stage 3'), the impairment loss equals the ECL from possible default events over the whole lifetime of the financial asset ('lifetime ECL').

De-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. Sales of financial assets through surplus or deficit are recognised on their trade-date.

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. Thus, as the entity retains control over the pre-financing and is entitled to a refund for the ineligible part, the amount is recognised as an asset.

Pre-financing is initially recognised on the balance sheet when cash is transferred to the recipient. It is measured at the amount of the consideration given. In subsequent periods pre-financing is 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

The EU accounting rules require separate presentation of exchange and non-exchange transactions. To distinguish between the two categories, the term 'receivable' is reserved for exchange transactions, whereas for non-exchange transactions, i.e. when the EU receives value from another entity without directly giving approximately equal value in exchange, the term 'recoverables' is used (e.g. recoverables from Member States related to own resources).

Receivables from exchange transactions meet the definition of financial instruments. The entity classified them as financial assets at amortised cost and measured them accordingly.

Recoverables from non-exchange transactions are carried at fair value as at the date of acquisition 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 assets at amortised cost 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. 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, or pre-financing received (see note **1.4.1**).

Where grants or other funding are provided to the beneficiaries, the cost claims are recorded as payables for the requested amount, at the moment 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. The corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

1.3.6. Financial liabilities

Financial liabilities are classified as financial liabilities carried at amortised cost, financial liabilities at fair value through surplus or deficit, or as financial guarantee contract liabilities.

Financial liabilities at amortised cost are initially recognised at fair value including transaction costs incurred and subsequently carried at amortised cost using the effective interest method. They are derecognised from the statement of financial position if and only if the obligation is discharged, waived, cancelled or expired.

Financial liabilities at fair value through surplus or deficit include derivatives where the fair value is negative. Where the guarantee contract requires the entity to make payments in response to changes in financial instruments prices or foreign exchange rates, the guarantee contract is a derivative. They follow the same accounting treatment as financial assets at fair value through surplus or deficit.

The entity recognises a financial guarantee contract liability when it enters into a contract that requires to make specified payments to reimburse the guarantee holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument. Financial guarantee contract liabilities are initially recognised at fair value.

The subsequent measurement depends on the evolution of the credit risk exposure from the financial guarantee. If there is no significant increase in credit risk ('stage 1'), financial guarantee liabilities are measured at the higher of the 12 months expected credit losses and the amount initially recognised less, when appropriate, cumulative amortisation. If there is a significant increase in credit risk ('stage 2'), financial guarantee liabilities are measured at the higher of the lifetime expected credit losses and the amount initially recognised less, when appropriate, cumulative amortisation.

Financial liabilities are classified as non-current liabilities, except for maturities less than 12 months after the balance sheet date. Financial guarantee contracts are classified as current liabilities except if the entity has an unconditional right to defer the settlement of the liability for at least twelve months after the reporting date.

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, or 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. These 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, revenue 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. For the EU entities, transfers mostly comprise funds received from the Commission (e.g. balancing subsidy to the traditional agencies, operating subsidy for the delegation agreements).

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.

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.

- *Interest revenue and expense*

Interest revenue and expense from financial assets and financial liabilities at amortised cost are recognised in the statement of financial performance using the effective interest method. This is a method of calculating the amortised cost of a financial asset or a financial liability and of allocating the interest revenue or interest expense over the relevant period.

- *Revenue from dividends*

Revenue from dividends and similar distributions is recognised when the right to receive payment is established.

- *Revenue and expense from financial assets at fair value through surplus or deficit*

This refers to the fair value gains (revenue) and fair value losses (expense) from these financial assets, including those stemming from foreign exchange translation. For interest-bearing financial assets, this also includes interest.

- *Revenue from financial guarantee contracts*

The revenue from financial guarantee contracts (guarantee premium) is recognised over the time the entity stands ready to compensate the holder of the financial guarantee contract for the credit loss it may incur.

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 the incurring of liabilities that result in decreases in net assets. 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 the 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 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 either a possible obligation 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 where it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation.

A contingent liability also arises in the rare circumstances where a present obligation exists but cannot be measured with sufficient reliability.

Contingent liabilities are not recognised in the accounts. They are disclosed unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

1.6. FUND CAPITAL

The EDF member states provide contributions to the Fund for the implementation of EDF programmes as laid down in the Internal Agreement of each EDF. According to the applicable legal basis the capital calls, i.e. the requests for funding for a given year N, are decided by a Council Decision in year N-1, with the funds to be received clearly assigned to specified future periods.

The contributions meet the criteria of contribution from owners (EAR 1) and are thus treated as fund capital in the EDF financial statements. The fund capital represents the total amount of

contributions to be received from the EDF members states. As the uncalled fund capital is openly deducted from the total fund capital (see Statement of Changes in Net Assets), only the called fund capital is recognised in the Balance Sheet.

As the agreed contributions are assigned to specified reporting periods, with the EDF's legal claim against the EDF member states arising only in these periods, any amounts received in advance are recognised as deferred capital contributions under payables rather than as called capital.

1.7. CO-FINANCING

Co-financing contributions received fulfil the criteria of revenues from non-exchange transactions under conditions 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 the economic result of the year is nil.

2. NOTES TO THE BALANCE SHEET

ASSETS

2.1. FINANCIAL ASSETS

A financial asset is any asset that is:

- (a)** Cash;
- (b)** An equity instrument of another entity;
- (c)** A contractual right: to receive cash or another financial asset from another entity; or to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity; or
- (d)** A contract that will or may be settled in the entity's own equity instruments.

Financial assets are classified in the following categories: financial assets at amortised cost ('AC'), financial assets at fair value through net assets/equity ('FVNA') or financial assets at fair value through surplus or deficit ('FVSD'). The classification of the financial instruments is determined at initial recognition and re-evaluated at each balance sheet date.

The financial assets of the EDF comprise financial assets at FVSD and loans and are as follows:

	<i>EUR million</i>	
	31.12.2022	31.12.2021
Non-Current		
<i>Financial assets at fair value through surplus or deficit (FVSD)</i>	59	38
<i>Loans</i>	6	1
	65	39
Current		
<i>Financial assets at fair value through surplus or deficit (FVSD)</i>	3	–
	3	–
Total	68	39

The EUR 59 million of financial assets at FVSD relate to equity investments in the following areas:

- Renewable sustainable energy via Climate Investor One, ElectriFI and GEEREF;
- Promoting inclusive smallholder and rural SME finance via the ABC FUND;
- Financial inclusion in Uganda via the aBi Finance; and
- Creating jobs and sustainable growth in Africa via the Boost Africa initiative.

The EUR 6 million of non-current loans concern two main areas: sustainable agriculture via the AgriFI and electricity access and generation from sustainable energy sources via ElectriFI investment facility.

EUR 3 million under the heading current financial assets relates entirely to an equity investment under the ElectriFI financial instrument which is aimed at financing early-stage and small-sized projects focusing on electricity access and generation from sustainable energy sources in emerging markets with a particular focus on sub-Saharan Africa.

2.2. 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 based on progress reports. Pre-financing is normally paid in the currency of the country or territory where the project is executed.

The timing of use of pre-financing governs whether it is disclosed as a current or a non-current pre-financing. The use is defined by the project's underlying agreement. Any use due within twelve months after 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.

		<i>EUR million</i>					
	Note	Eighth EDF	Ninth EDF	10th EDF	11th EDF	31.12.2022	31.12.2021
<i>Non-current pre-financing</i>	2.2.1	–	–	221	283	504	671
<i>Current pre-financing</i>	2.2.2	–	14	427	947	1 388	1 453
Total		–	14	648	1 230	1 892	2 123

The decrease in total pre-financing by EUR 231 million at 31 December 2022 can be largely explained by the decrease in pre-financing paid out to beneficiaries under the 11th EDF which fell from EUR 1 537 million in 2021 to EUR 1 230 million in 2022. This is in line with the life cycle of the EDF and is also related to the evolution of the number of open contracts. The 11th EDF reached maturity as the sunset clause came into effect at the end of 2020. Since 1 January 2021 no further financing agreements could be signed under the 11th EDF, however specific contracts for the existing ones can still be signed until 31 December 2023. This led to a decrease in new contracts signed from EUR 2 118 million in 2021 to EUR 853 million in 2022.

On the other hand, pre-financing of the 10th EDF increased from EUR 572 in 2021 to EUR 648 in 2022. This is because, by means of Council Decision EU 2022/1223 EUR 600 million of decommitted funds from the 10th and 11th EDF were reused to finance actions addressing the food security crisis and economic shock in ACP countries following Russia's war against Ukraine.

2.2.1. Non-current pre-financing by management mode

	<i>EUR million</i>	
	31.12.2022	31.12.2021
Direct Management		
<i>Implemented by:</i>		
<i>Commission</i>	11	72
<i>EU executive agencies</i>	10	8
<i>EU delegations</i>	7	15
	28	95
Indirect Management		
<i>Implemented by :</i>		
<i>EIB and EIF</i>	181	230
<i>International organisations</i>	241	278
<i>Private law bodies with a public service mission</i>	12	12
<i>Public law bodies</i>	25	40
<i>Third countries</i>	16	14
<i>EU bodies and Public Private Partnership</i>	1	1
	476	575
Total	504	671

2.2.2. Current pre-financing

	<i>EUR million</i>					
	Eighth EDF	Ninth EDF	10th EDF	11th EDF	31.12.2022	31.12.2021
<i>Pre-financing (gross)</i>	–	23	1 041	4 537	5 601	5 711
<i>Cleared via cut-off</i>	–	(9)	(615)	(3 590)	(4 213)	(4 258)
Total	–	14	427	947	1 388	1 453

2.2.3. Current pre-financing by management mode

EUR million

	31.12.2022	31.12.2020
Direct Management		
<i>Implemented by:</i>		
<i>Commission</i>	103	61
<i>EU executive agencies</i>	10	11
<i>EU delegations</i>	104	159
	217	231
Indirect Management		
<i>Implemented by :</i>		
<i>EIB and EIF</i>	207	160
<i>International organisations</i>	629	642
<i>Private law bodies with a public service mission</i>	89	109
<i>Public law bodies</i>	115	119
<i>Third countries</i>	129	190
<i>EU bodies and Public Private Partnership</i>	1	1
	1 170	1 221
Total	1 388	1 453

2.2.4. 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.

EUR million

	31.12.2022	31.12.2021
<i>Guarantees for pre-financing</i>	37	44

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 2022, those guarantees amounted to EUR 482 million.

2.3. TRUST FUND CONTRIBUTIONS

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

	Net contribution at 31.12.2021	Contributions paid in 2022	Allocation of TF's net expenses 2022	Net contribution at 31.12.2022
<i>Africa</i>	381	300	(440)	241
<i>Bêkou</i>	1	30	(20)	11
Total	382	330	(460)	252

The decrease of contributions from EUR 634 million in 2021 to EUR 330 million in 2022 stems from the decline in Trust Funds expenses due to the winding down of both Trust Funds. At the end of 2021, the EUTF Africa and EUTF Bêkou had reached the peak of their activities as they

reached the end of the contracting period. The winding down of the Trust Funds that started thereafter led to a decrease in the number of open contracts and thus a decrease in expenses.

2.4. NON-EXCHANGE RECOVERABLES AND EXCHANGE RECEIVABLES

Exchange transactions are transactions in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange. Non-exchange transactions are transactions in which an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

2.4.1. Non-current exchange receivables

As at 31.12.2022, EDF has EUR 7 million of long-term exchange receivables comprising mainly of deferred charges arising from several financial instruments.

2.4.2. Current non-exchange recoverables and exchange receivables

	Note	31.12.2022	31.12.2021
Recoverables from non-exchange transactions	2.4.2.1	15	26
Receivables from exchange transactions	2.4.2.2	10	9
Total		25	35

EUR million

2.4.2.1. Recoverables from non-exchange transactions

	Eighth EDF	Ninth EDF	10th EDF	11th EDF	31.12.2022	31.12.2021
Member States	-	-	-	-	-	-
Customers	-	3	46	7	56	56
Public bodies	-	4	13	3	19	25
Third states	-	1	4	2	7	6
Write down	-	(7)	(54)	(5)	(67)	(66)
Inter-company accounts with EU Institutions	-	-	-	-	0	5
Total	-	0	9	7	15	26

EUR million

2.4.2.2. Receivables from exchange transactions

	Eighth EDF	Ninth EDF	10th EDF	11th EDF	31.12.2022	31.12.2021
Accrued income	-	-	-	1	1	-
Inter-EDF accounts	180	(369)	803	(612)	1	-
Other	-	-	-	8	8	9
Total	180	(369)	803	(604)	10	9

EUR million

For efficiency reasons, the single treasury covering all the EDFs is allocated to the 11th EDF; this leads to operations between the various EDFs, which are balanced out in the inter-EDF accounts between the various EDF balance sheets.

The heading "other" comprises two financial instrument receivables; a receivable of EUR 4 million from the Global Energy Efficiency and Renewable Energy Fund (GEEREF) and another receivable of EUR 4 million from Climate Investor One.

2.5. CASH AND CASH EQUIVALENTS⁶³

Cash and cash equivalents are financial instruments at amortised cost and include cash at hand, deposits held at call or at short notice with banks (such as current accounts and savings accounts), and other short-term highly liquid investments with original maturities of three months or less.

EUR million

	Eighth EDF	Ninth EDF	10th EDF	11th EDF	31.12.2022	31.12.2021
Special accounts						
<i>Central banks</i>	-	-	-	835	835	795
	-	-	-	835	835	795
Current accounts						
<i>Commercial banks</i>	-	-	-	161	161	165
<i>Cash belonging to financial instruments</i>	-	-	-	32	32	34
	-	-	-	193	193	199
Total	-	-	-	1 028	1 028	994

The increase in cash and cash equivalents by EUR 34 million can be explained mainly by the decrease in payments made during the year. This is in line with the decrease in expenses (see note 3.3) and the decrease in pre-financing (see note 2.2). In fact, EDF net payments decreased by 30% in 2022 amounting to EUR 2 388 million.

As in previous years and in order to limit counterparty risk, more cash is kept in accounts with central banks than in the commercial banks (see note 5.1).

LIABILITIES

2.6. FINANCIAL LIABILITIES

2.6.1. Financial Provisions

These provisions represent the estimated credit losses that will be incurred in relation to the loans given under different financial instruments.

EUR million

	Eighth EDF	Ninth EDF	10th EDF	11th EDF	31.12.2022	31.12.2021
<i>Financial guarantee liability</i>	-	-	-	1	1	-

The amount of EUR 1 million represents the estimated credit loss on loans under the following financial instruments: ElectriFI CW and ElectriFI CW II and AgriFI Ghana.

2.6.2. Financial Guarantees

These provisions represent the estimated losses that will be incurred in relation to the guarantees given under different financial instruments, whereby entrusted entities are empowered to issue guarantees in their own name but on behalf of, and at the risk of, the EDF.

⁶³ In accordance with Article 53 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.

The financial risk of the EDF linked to the guarantees is capped and financial assets are gradually provisioned to cover for the future guarantee calls.

EUR million

	Eighth EDF	Ninth EDF	10th EDF	11th EDF	31.12.2022	31.12.2021
<i>Financial guarantee liability</i>	-	-	-	1	1	1

The amount of EUR 1 million represent the estimated loss in relation to the guarantee given under the Euritz financial instrument of EUR 8 million (see note 3.2.1).

2.6.3. Other Financial Liabilities

EUR million

	Eighth EDF	Ninth EDF	10th EDF	11th EDF	31.12.2022	31.12.2021
<i>Financial liabilities at fair value through surplus and deficit</i>	-	-	-	2	2	-

The amount of EUR 2 million relates entirely to the payables arising from the financial instrument Electrifi CW II.

2.6.4. Co-financing payables

Co-financing payables represent funds received by the EDF in respect of the co-financing agreements. The EDF is required to use these contributions to deliver agreed services to third parties and return the unused funds to the contributors. Timing of the use of the co-financing amounts determines whether it is disclosed as current or non-current.

At the year-end a case-by-case assessment of all co-financing payables is performed and all amounts that are unlikely to be used in the following 12 months are considered non-current. Current amounts are shown under note 2.7.2.

EUR million

	Eighth EDF	Ninth EDF	10th EDF	11th EDF	31.12.2022	31.12.2021
<i>Non-current co-financing payables</i>	-	-	-	3	3	6
<i>Current co-financing payables</i>	-	-	19	27	46	35
Total	-	-	20	29	49	41

2.7. PAYABLES

Payables are liabilities to pay for goods or services that have been received or supplied and - unlike accrued charges - have already been invoiced or formally agreed with the supplier. Payables can relate to both exchange transactions (such as the purchase of goods and services) and non-exchange transactions (e.g. cost claims from beneficiaries of grants, pre-financing or other EU funding).

EUR million

	Note	Eighth EDF	Ninth EDF	10th EDF	11th EDF	31.12.2022	31.12.2021
<i>Current payables</i>	2.7.1	-	-	17	213	231	263
<i>Sundry payables</i>	2.7.2	-	-	17	177	194	238
Total		-	-	34	390	425	501

2.7.1. Current payables

EUR million

	Eighth EDF	Ninth EDF	10th EDF	11th EDF	31.12.2022	31.12.2021
Suppliers	-	-	3	61	63	72
Member States	-	-	-	0	-	3
Third states	-	-	-	126	126	158
Public bodies	-	-	(1)	42	41	51
Institutions and Agencies	-	-	-	-	-	4
Other current payables	-	-	14	(15)	-	(25)
Total	-	-	17	213	231	263

Payables largely comprise cost statements received by the EDF in respect of grants provided to the beneficiaries. They are recorded at the moment when the cost statement is received and for the full amount of the cost statement. Following an eligibility check, only the eligible amounts are paid to the beneficiaries. At year-end, the outstanding cost claims are analysed and the estimated eligible amounts related to those cost claims are recognised in the statement of financial performance. The estimated non-eligible amounts are shown under other current payables.

The decrease in payables in particular to suppliers and third states is due to a decrease in invoices that have not yet been validated and paid before year-end.

2.7.2. Sundry payables

EUR million

	Note	Eighth EDF	Ninth EDF	10th EDF	11th EDF	31.12.2022	31.12.2021
Co-financing payables	2.6.2	-	-	19	27	46	35
Deferred capital contributions	2.7.2.1	-	-	-	147	147	199
Other sundry payables		-	-	(2)	3	1	4
Total		-	-	17	177	194	238

2.7.2.1. Deferred capital contributions

An amount of EUR 43 million of deferred capital contributions relates to a refund to Member States and the United Kingdom from decommitted or unused funds from projects under the Ninth EDF (see note 2.9.1). The Member states agreed for the refund to be offset with the contributions from the 11th EDF during the first call for contributions in 2023.

In addition to the refund, an amount of EUR 105 million relates to the 1st instalment of 2023 paid in advance by the United Kingdom. According to Article 152 of the Withdrawal Agreement, the United Kingdom remains party to the EDF until the closure of the 11th EDF and all previous unclosed EDFs, and assumes the same obligations as the Member States in this respect (see note 2.9.1).

2.8. ACCRUED CHARGES

Accruals are liabilities to pay for goods or services that have been received or supplied but - unlike payables - have not yet been invoiced or formally agreed with the supplier. The calculation of accruals is based on the open amount of budgetary commitments at year-end. The portion of

the estimated accrued charges relating to pre-financing paid has been recorded as a reduction of the pre-financing amounts.

Transactions and events are recognised in the financial statements in the period to which they relate. At year-end, if an invoice is issued but the services have not yet been rendered or the goods have not yet been delivered, the revenue will be deferred and recognised in the subsequent accounting period.

	<i>EUR million</i>					
	Eighth EDF	Ninth EDF	10th EDF	11th EDF	31.12.2022	31.12.2021
<i>Accrued charges</i>	-	7	119	1 003	1 129	1 007
<i>Other accruals and deferrals</i>	-	-	-	2	2	1
Total	-	7	119	1 005	1 131	1 008

Accrued charges comprise estimated operating expenses for on-going or completed contracts without validated cost claims where the eligible expenses incurred by beneficiaries were estimated using the best available information. The portion of the estimated accrued charges that relates to pre-financing paid has been recorded as a reduction of the pre-financing amounts (see note 2.2 above).

The increase in accrued charges is mainly driven by the increase of accrued charges under the 11th EDF from EUR 891 million in 2021 to EUR 1 003 million in 2022. This is because at the end of 2022 there were more on-going projects for which cost claims had not yet been received and validated and thus the underlying expenses had to be estimated during the closure.

NET ASSETS

2.9. FUND CAPITAL

The EDF Member States provide contributions to the Fund for the implementation of EDF programmes as laid down in the Internal Agreement of each EDF. According to the applicable legal basis the capital calls, i.e. the requests for funding for a given year N, are decided by a Council Decision in year N-1, with the funds to be received clearly assigned to specified future periods.

The contributions meet the criteria of contributions from owners (EAR 1) and are thus treated as fund capital in the EDF financial statements. The fund capital represents the total amount of contributions to be received from the EDF members states. As the uncalled fund capital is deducted from the total fund capital (see Statement of Changes in Net Assets), only the called fund capital is recognised in the Balance Sheet.

As the agreed contributions are assigned to specified reporting periods, with the EDF's legal claim against the EDF member states arising only in these periods, any amounts received in advance are recognised as deferred capital contributions under Payables rather than as called capital.

2.9.1. Called fund capital – active EDFs

EUR million

	Eighth EDF	Ninth EDF	10th EDF	11th EDF	Total
<i>Fund capital</i>	12 164	10 507	20 960	29 367	72 998
<i>Uncalled fund capital</i>	-	(15)	-	(10 340)	(10 355)
Called fund capital 31.12.2021	12 164	10 492	20 960	19 027	62 643
<i>Fund capital</i>	12 164	10 464	20 960	29 367	72 955
<i>Uncalled fund capital</i>	-	(15)	-	(7 840)	(7 855)
Called fund capital 31.12.2022	12 164	10 450	20 960	21 527	65 100

The uncalled funds represent amounts not yet called from Member States. The called fund capital represents the contributions which have been called by the EDF and transferred to the treasury accounts by the Member States (see below 2.9.2.).

By means of Council Decision (EU) 2022/2242, the Member States' contributions set out in the Internal Agreements of the Eighth and Ninth EDF were reduced accordingly for an amount of EUR 43 million from funds decommitted under the Ninth EDF. Refunds arising from this reduction have been compensated against additional call for funds under the 11th EDF. In fact, the refund will be used against the first instalment of 2023 which explains the EUR 43 million of deferred capital (see note 2.7.2.1).

While the United Kingdom remains party to the EDF until the closure of all programmes, in accordance with Article 153 of the Withdrawal Agreement, its share of uncommitted and decommitted funds from the Eighth, Ninth and 10th EDF cannot be reused.

2.9.2. Called and uncalled fund capital by Member States and the UK

EUR million

Contributions 11th EDF	%	Uncalled capital 31.12.2021	Capital called in 2022	Uncalled capital 31.12.2022
<i>Austria</i>	2.40	248	(60)	188
<i>Belgium</i>	3.25	336	(81)	255
<i>Bulgaria</i>	0.22	23	(5)	17
<i>Croatia</i>	0.23	23	(6)	18
<i>Cyprus</i>	0.11	12	(3)	9
<i>Czech Republic</i>	0.80	83	(20)	63
<i>Denmark</i>	1.98	205	(50)	155
<i>Estonia</i>	0.09	9	(2)	7
<i>Finland</i>	1.51	156	(38)	118
<i>France</i>	17.81	1 842	(445)	1 397
<i>Germany</i>	20.58	2 128	(514)	1 614
<i>Greece</i>	1.51	156	(38)	118
<i>Hungary</i>	0.61	64	(15)	48
<i>Ireland</i>	0.94	97	(24)	74
<i>Italy</i>	12.53	1 296	(313)	982
<i>Latvia</i>	0.12	12	(3)	9
<i>Lithuania</i>	0.18	19	(5)	14
<i>Luxemburg</i>	0.26	26	(6)	20
<i>Malta</i>	0.04	4	(1)	3
<i>Netherlands</i>	4.78	494	(119)	375
<i>Poland</i>	2.01	208	(50)	157
<i>Portugal</i>	1.20	124	(30)	94
<i>Romania</i>	0.72	74	(18)	56
<i>Slovakia</i>	0.38	39	(9)	29
<i>Slovenia</i>	0.22	23	(6)	18

Spain	7.93	820	(198)	622
Sweden	2.94	304	(73)	230
United Kingdom	14.68	1 518	(367)	1 151
Total	100.00	10 340	(2 500)	7 840

Since the capital of the Eighth, Ninth and 10th EDF has been called up and received in its entirety in previous years, in 2022, an amount of EUR 2 500 million has been called which relates entirely to the 11th EDF.

2.9.3. Called fund capital from closed EDFs carried forward

EUR million

	Eighth EDF	Ninth EDF	10th EDF	11th EDF	31.12.2022	31.12.2021
Funds transferred from closed EDFs	627	1 625	-	-	2 252	2 252

This heading includes the resources transferred from closed EDFs to the Eighth and Ninth EDFs.

2.9.4. Called fund capital transfers between active EDFs

EUR million

	Eighth EDF	Ninth EDF	10th EDF	11th EDF	Total
Balance at 31.12.2020	(2 512)	2 041	188	283	-
Transfer of decommitted amounts to the 10th EDF performance reserve from previous EDFs	-	(23)	23	-	-
Transfer of decommitted amounts to the 11th EDF performance reserve from previous EDFs	-	-	(110)	110	-
Balance at 31.12.2021	(2 512)	2 018	101	394	-
Transfer of decommitted amounts to the 10th EDF performance reserve from previous EDFs	(1)	(8)	9	-	-
Transfer of decommitted amounts to the 11th EDF performance reserve from previous EDFs	-	-	(148)	148	-
Balance at 31.12.2022	(2 513)	2 010	(38)	541	-

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

EUR million

	Note	2022	2021
Revenue from non-exchange transactions	3.1	18	27
Revenue from exchange transactions	3.2	78	48
Total		96	75

3.1. REVENUE FROM NON-EXCHANGE TRANSACTIONS

Revenue from non-exchange transactions relates to transactions where the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange. The heading mainly includes amounts received from the Commission during the year and recoveries of operational expenses.

EUR million

	Note	Eighth EDF	Ninth EDF	10th EDF	11th EDF	2022	2021
Recovery of expenses		-	(1)	9	10	17	8
Co-financing revenue	3.1.1	-	-	(22)	18	(4)	19
Total		-	(1)	(8)	28	18	27

The increase in the recovery from expenses revenue can be largely explained by an increase in the number of recovery orders issued in 2022 compared to 2021.

The decrease in the co-financing revenue is due to the decrease in the co-financing expense (see note 3.4).

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

EUR million

	2022	2021
Direct Management		
Implemented by:		
Commission	1	1
EU delegations	1	7
	2	8
Indirect Management		
Implemented by :		
Third countries	(1)	27
Public law bodies	1	(13)
International organisations	10	3
Private law bodies with a public service mission	6	2
	16	19
Total	18	27

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 when received. The contributions remain under liabilities (see note 2.6.2 & 2.7.2)

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 in the statement of financial performance as non-exchange revenue from co-financing. Consequently, the effect on the economic result of the year is zero.

3.2. REVENUE FROM EXCHANGE TRANSACTIONS

EUR million

	Eighth EDF	Ninth EDF	10th EDF	11th EDF	2022	2021
Financial revenue	-	-	1	-	1	(26)
Other revenue	-	3	8	66	77	74
Total	-	3	9	66	78	48

The EUR 1 million under the heading financial revenue mainly comprise accrued interest on unpaid recovery orders and interest income on loans granted to AgriFI and ElectriFI (see note 2.1).

Other revenue relates mainly to foreign exchange gains. The corresponding foreign exchange losses are recorded under other expenses (see note 3.6).

EXPENSES

Included under this heading are expenses incurred in relation to operational activities.

3.3. AID INSTRUMENTS

EUR million

	Eighth EDF	Ninth EDF	10th EDF	11th EDF	2022	2021
Programmable aid	-	-	42	1 273	1 315	1 244
Macro-economic support	-	4	-	-	4	7
Sectoral policy	-	-	-	-	-	(5)
Intra ACP projects	-	-	232	664	896	951
Emergency aid	-	1	21	81	103	6
Other Aid programmes	-	-	-	-	-	(1)
Institutional support	-	-	2	5	7	14
Contributions to Trust Funds	-	-	-	460	460	646
Total	-	5	296	2 483	2 784	2 864

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

In 2022, the decrease in operational expenditure by EUR 80 million was mainly driven by the decrease in expenses under the 11th EDF (EUR 2 644 million in 2021 versus EUR 2 483 million in 2022). This decrease can be largely explained by the decrease in the contributions to the Trust Funds (see note 2.3). Despite this, expenses relating to emergency aid increased by EUR 97 million following the Council Decision to reuse funds from the 10th and 11th EDF to finance actions addressing food security crisis and economic shock in ACP countries resulting from Russia's war against Ukraine. This also led to an increase in expenses under the 10th EDF from EUR 214 million in 2021 to EUR 296 million in 2022 (see note 2.2).

The changes in expenses under the 9th EDF are in line with the lifecycle of the EDF and are also related to the evolution of the number of open contracts. Many contracts were completed and closed under the 9th and previous EDF's in 2022, which resulted in less expenses incurred under those EDFs.

3.4. CO-FINANCING EXPENSES

EUR million

	Eighth EDF	Ninth EDF	10th EDF	11th EDF	2022	2021
Co-financing	-	-	(22)	18	(4)	19

Included under this heading are the expenses incurred on co-financing projects in 2022. 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).

The negative amount of co-financing expenses is mainly due to the reversal of last year's closure bookings. In 2021 the estimated co-financing expenses were higher than that in 2022.

In order to better estimate the expenses, in 2022, the method of allocating expenses to the co-funding donors was improved by taking into account the recovery of unduly paid amounts. This led to a decrease in co-financing expenses to be recognised.

In line with the accounting rules on co-financing, the incurred amounts did not have any impact on the result of the year because they were recognised both in the co-financing expenses and in the co-financing revenue (see also note 3.1.1).

AID INSTRUMENTS AND CO-FINANCING EXPENSES BY MANAGEMENT TYPE

EUR million

	2022	2021
Direct Management		
<i>Implemented by:</i>		
<i>Commission</i>	147	168
<i>EU executive agencies</i>	6	4
<i>Trust Funds</i>	(32)	(515)
<i>EU delegations</i>	566	658
	687	315
Indirect Management		
<i>Implemented by:</i>		
<i>EIB and EIF</i>	45	113
<i>International organisations</i>	952	1 053
<i>Private law bodies with a public service mission</i>	383	204
<i>Public law bodies</i>	116	212
<i>Third countries</i>	591	983
<i>EU bodies with Public Private Partnership</i>	5	3
	2 092	2 568
Total	2 780	2 883

3.5. FINANCE COSTS

EUR million

	Eighth EDF	Ninth EDF	10th EDF	11th EDF	2022	2021
Net impairment losses on loans and receivables	-	-	-	1	1	1
Loss on financial assets or liabilities at FVSD	-	-	-	1	1	1
Write-down of recoverables	-	(2)	3	1	2	17
Total	-	(2)	3	3	4	20

At 31 December 2022, the net unrealised impairment loss relating to financial guarantee and loans was EUR 1 million each.

The EUR 1 million of financial expenses for financial assets at FVSD relate mainly to exchange differences, interest and fair value changes in particular for the ABC FUND.

The negative amount under the 9th EDF for the heading write-down of recoverables is mainly due to the reversal of last year's closure bookings. In 2021 the estimated expenses on irrecoverable amounts arising from aging recovery orders (over 2 years), bankruptcies and waivers were higher than in 2022.

3.6. OTHER EXPENSES

Included under this heading are expenses of administrative nature such as external non IT services, operating leasing expenses, communications and publications, training costs etc.

EUR million

	Eighth EDF	Ninth EDF	10th EDF	11th EDF	2022	2021
Administrative and IT expenses	-	-	-	56	56	98
Realised losses on trade debtors	-	2	1	1	4	7
Exchange losses	-	3	7	50	60	41
Total	-	5	8	107	120	145

The heading Administrative and IT expenses includes amounts that are based on the EDF internal agreement with the Commission to cover the administrative expenditure incurred by both the Headquarters and the Delegations in respect of managing the EDF programmes. The so called "support expenditure" relates mainly to expenses for preparation, follow-up, monitoring, and evaluation of projects as well as expenses for computer networks, technical assistance, financial management and forecasting, etc.

The decrease under this heading is mainly driven by the decrease in administrative and IT expenses from EUR 98 million in 2021 to EUR 56 million in 2022.

The increase of foreign exchange losses is mostly due to the increase in unrealised losses from the revaluation of balances held in currencies at 31 December 2022.

4. CONTINGENT ASSETS & LIABILITIES AND OTHER SIGNIFICANT DISCLOSURES

4.1. CONTINGENT ASSETS

Contingent assets are possible assets that arise from past events, and whose existence will only be confirmed by the occurrence or non-occurrence of one or more uncertain future events that are not wholly within the control of the entity.

EUR million

	Eighth EDF	Ninth EDF	10th EDF	11th EDF	31.12.2022	31.12.2021
<i>Pre-financing guarantees</i>	-	-	2	-	37	44
<i>Performance guarantees</i>	-	-	-	-	1	11
<i>Retention guarantees</i>	-	-	-	-	-	9
Total	-	-	2	-	38	63

Pre-financing guarantees are requested in certain cases from beneficiaries that are not Member States when making advance payments.

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 contractors fulfil 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 indirect management, the guarantees belong to a contracting authority other than the EDF and they are therefore not disclosed by the EDF.

4.2. CONTINGENT LIABILITIES

Contingent liabilities are either possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity, or present obligations arising from past events where the outflow of resources is not probable or the amount cannot be measured reliably.

4.2.1. Guarantees given

EUR million

	Eighth EDF	Ninth EDF	10th EDF	11th EDF	31.12.2022	31.12.2021
<i>Guarantees given</i>	-	-	-	12	12	7

The above table shows the extent of the exposure of the EDF to possible future payments linked to guarantees given to the EIB group or other financial institutions. The amounts are presented net of financial provisions or financial liabilities recognised for those programmes.

The amount of EUR 12 million comprises mainly guarantees under the EURITZ financial instrument.

4.2.2. Contingent liabilities relating to legal cases

EUR million

	Eighth EDF	Ninth EDF	10th EDF	11th EDF	31.12.2022	31.12.2021
<i>Pending legal cases</i>	-	-	11	7	18	-

In 2023, 3 new legal cases were initiated against the European Commission.

Under this heading, EUR 11 million are contingent liabilities in connection with two actions under the EDF which are awaiting the oral hearing date or pending judgement of the EDF Arbitration.

An amount of EUR 7 million relates to actions for damages currently being brought and which is pending the hearing date or pending judgement of the Brussels Court.

4.3. OTHER SIGNIFICANT DISCLOSURES

4.3.1. 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 commitments for which payments and/or de-commitments have not yet been made. This is the normal consequence of the existence of multiannual programmes.

EUR million

	Eighth EDF	Ninth EDF	10th EDF	11th EDF	31.12.2022	31.12.2021
<i>Outstanding commitments not yet expensed</i>	-	16	348	4 486	4 850	6 355

The decrease in the RAL is largely driven by the decrease in budgetary RAL which totalled EUR 6 459 million (2021: EUR 7 993 million). This decrease is caused by the fewer number of individual commitments signed during the year (see note 2.2).

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.
- 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

	31.12.2022					31.12.2021				
	USD	DKK	EUR	Other	Total	USD	DKK	EUR	Other	Total
Financial assets										
<i>Financial assets at amortised cost</i>	3	–	3	–	6	–	–	1	–	1
<i>Financial assets at FVSD*</i>	13	–	30	19	62	8	–	30	–	38
<i>Receivables**</i>	1	–	8	–	9	–	–	8	–	8
<i>Cash and cash equivalents</i>	7	–	1 016	5	1 028	3	–	991	–	994
	24	–	1 057	24	1 105	11	–	1 029	–	1 040
Financial liabilities										
<i>Financial guarantee liability</i>	–	–	1	–	1	–	–	–	–	–
	–	–	1	–	1	–	–	–	–	–
Total	24	–	1 058	24	1 106	11	–	1 029	–	1 040

* reclassification of financial assets (in the scope of updated EAR11)

** receivables exclude deferred charges and accrued income (no currency risk) and recoverables are not displayed (not in the scope of updated EAR11)

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 consequently 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 reflects 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 could be remunerated at rates lower than market rates.

5.4. CREDIT RISK (COUNTERPARTY RISK)

Maximum credit risk exposure:

For financial assets, the reported amounts are net carrying amounts and represent the EDFs' exposure to credit risk at the end of the reporting period.

	<i>EUR million</i>	
	31.12.2022	31.12.2021
Financial assets		
<i>Loans</i>	6	1
<i>Cash and cash equivalents</i>	1 028	994
<i>Exchange receivables*</i>	9	8
Guarantees given		
<i>Financial guarantee contracts</i>	12	8
Total at 31.12.2022	1 055	1 011

* Excluding deferred charges

Financial Instrument Loans: credit quality

	<i>EUR million</i>				
	31.12.2022				
	Stage 1	Stage 2	Stage 3	POCI	Total
Credit rating					
<i>Premium and high grade</i>	-	-	-	-	-
<i>Upper medium grade</i>	-	-	-	-	-
<i>Lower medium grade</i>	-	-	-	-	-
<i>Non-investment grade and default grade</i>	7	-	-	-	7
Gross carrying amount	7	-	-	-	7
<i>Minus loss allowance</i>	1	-	-	-	1
Net carrying amount	6	-	-	-	6

Cash and cash equivalents: credit quality

EUR million

	31.12.2022	31.12.2021
Credit rating		
<i>Premium and high grade</i>	725	751
<i>Upper medium grade</i>	299	241
<i>Lower medium grade</i>	4	2
<i>Non-investment grade and default grade</i>	-	-
Gross carrying amount	1 028	994
<i>Minus loss allowance</i>	-	-
Net carrying amount	1 028	994

Receivables: credit quality

EUR million

	31.12.2022						Total
	Not due	Past due 0-30 days	Past due 31-90 days	Past due 91 days - 1 year	Past due > 1 year		
Gross carrying amount	9	-	-	-	-	-	2
<i>Minus loss allowance</i>	-	-	-	-	-	-	-
Net carrying amount	9	-	-	-	-	-	2

Financial assets at FVSD: credit quality

In 2022 the financial assets at FVSD included in these financial statements relate to equity investments that are not subject to credit risk (see note 2.1).

5.5. LIQUIDITY RISK

Maturity analysis of financial liabilities by remaining contractual maturity

The finance liabilities and payables under this heading are disclosed by the carrying amounts from the Balance Sheet.

EUR million

	< 1 year	1-5 years	> 5 years	Total
<i>Financial liabilities at 31.12.2022</i>	425	5	-	430
<i>Financial liabilities at 31.12.2021</i>	501	6	-	508

Budget principles applied to the EDF ensure that overall cash resources for the budgetary period are always sufficient for the execution of 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 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's treasury and the relevant spending departments.

In addition to the above, in the context of the EDF's 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 the Bêkou- and 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 or were reported to 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 based on 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. The notes to the table provide additional information on the nature of the key reconciling items.

	<i>EUR million</i>	
	2022	2021
ECONOMIC RESULT OF THE YEAR	(2 808)	(2 974)
Revenue		
<i>Entitlements not affecting the budget result</i>	(5)	–
<i>Entitlements established in current year but not yet collected</i>	(3)	(6)
<i>Entitlements established in previous years and collected in current year</i>	19	20
<i>Net effect of pre-financing</i>	37	13
<i>Accrued revenue (net)</i>	(80)	(69)
<i>Other</i>	–	–
Expenses		
<i>Expenses of the current year not yet paid</i>	16	111
<i>Expenses of previous years paid in the current year</i>	(408)	(741)
<i>Net effect of pre-financing</i>	244	(295)
<i>Accrued expenses (net)</i>	600	539
BUDGET RESULT OF THE YEAR	(2 387)	(3 401)

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** line refers to clearing of pre-financing with amounts recovered from the beneficiaries. These cash receipts represent budgetary revenue but have no impact on the economic result and must be thus added for reconciliation purposes.

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 affect 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

FINANCIAL STATEMENTS OF THE BÊKOU EU TRUST FUND 2022⁶⁴

1. BACKGROUND INFORMATION

1.1. General background on Union Trust Funds

Establishment

In accordance with Articles 234 and 235 of the Financial Regulation applicable to the general budget of the Union (EU FR)⁶⁵ and Article 35 of the Financial Regulation applicable to the 11th European Development Fund (EDF FR)⁶⁶, the European Commission may establish Union trust funds for external actions ('EU trust funds/EUTFs'). The Union trust funds are constituted under an agreement concluded with other donors for emergency and post-emergency actions necessary to react to a crisis, or for thematic actions.

Union trust funds are established by the European Commission by a decision after consultation or approval of the European Parliament and the Council. This decision includes the constitutive agreement with other donors.

Union trust funds are only established and implemented subject to the following conditions:

- There is added value of the Union intervention: the objectives of Union trust funds, in particular by reason of their scale or potential effects, may be better achieved at Union level than at national level and the use of the existing financing instruments would not be sufficient to achieve policy objectives of the Union;
- Union trust funds bring clear political visibility for the Union and managerial advantages as well as better control by the Union of risks and disbursements of the Union and other donors' contributions;
- Union trust funds do not duplicate other existing funding channels or similar instruments without providing any additionality;
- The objectives of Union trust funds are aligned with the objectives of the Union instrument or budgetary item from which they are funded.

Current EU Trust Funds

To date, the Commission has set up four EUTFs:

- The EUTF BÊKOU, 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;

⁶⁴ It should be noted that due to the rounding of figures into thousands of euros (kEUR), some financial data in the tables may appear not to add-up.

⁶⁵ Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union.

⁶⁶ Council regulation (EU) 2018/1877 of 26 November 2018 on the financial regulation applicable to the 11th European Development Fund, and repealing Regulation (EU) 2015/323.

- The EUTF MADAD, a European Union Regional Trust Fund in response to the Syrian crisis. Established on 15 December 2014;
- The EUTF AFRICA, 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 EUTF COLOMBIA, which supports the implementation of the peace agreement in the early recovery and stabilisation post conflict. Established on 12 December 2016.

Mission

The EUTF Bêkou, was established, with the aim of promoting the stabilisation and reconstruction of the Central African Republic (CAR). Its main objective, as set out in the Constitutive Agreement, is “to provide consistent, targeted aid for the resilience of vulnerable groups and support for all aspects of the Central African Republic's exit from the crisis and reconstruction, to coordinate actions over the short, medium and long term and to help neighbouring countries cope with the consequences of the crisis”.

Main operational activities

The Union trust fund pools together resources from different donors to finance programmes on the basis of agreed objectives. Since its creation in July 2014, the EUTF Bêkou has adopted 22 programmes and has reached more than 2.5 million beneficiaries. The programmes are to assist the Central African Republic (CAR) and its population in the aftermath of the 2013 crisis. More specifically, the EUTF Bêkou aims to ensure access to basic services (mainly health, water and sanitation), support economic recovery and job creation, and promote social cohesion and reconciliation.

Governance

The management of the EUTF Bêkou is ensured by the European Commission, which also acts as the secretariat of its two governing bodies – the Trust Fund Board and the Operational Board. The Trust Fund Board and the Operational Committee of the EUTF Bêkou are composed of representatives of the donors, of the Commission, of the European Parliament, a representative of the Central African Republic's authorities and observers. The rules for the composition of the board and its internal rules are laid down in the constitutive agreement of the Union trust fund.

The main task of the Board is to establish and review the overall strategy of the trust fund. The Operational Board 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.

Sources of financing

The EUTF Bêkou is financed through contributions from donors.

1.2. Annual accounts

Basis for preparation

The legal framework and the deadlines for the preparation of the annual accounts are set by the “Agreement establishing the European Union trust fund for the Central African Republic, “The Bêkou EU Trust Fund”, and its internal rules” (“Constitutive Agreement”). As per this Constitutive Agreement, the annual accounts are prepared in accordance with the rules adopted by the Accounting Officer of the Commission (EU Accounting Rules, EAR), which are based on internationally accepted accounting standards for the public sector (IPSAS).

Accounting Officer

The Accounting Officer of the Commission serves as the Accounting Officer of the Union trust funds. The Accounting Officer is responsible for laying down accounting procedures and chart of accounts common to all Union trust funds. The Commission’s Internal Auditor, OLAF and the Court of Auditors exercise the same powers over Union trust funds as they do in respect of other actions carried out by the Commission. The Union trust funds are also subject to an independent external audit every year.

Composition of the annual accounts

The annual accounts cover the period from 1 January to 31 December and comprise the financial statements and the reports on the implementation of the budget. While the financial statements and the complementary notes are prepared on an accrual accounting basis, the budget implementation reports are primarily based on movements of cash.

Process from provisional accounts to discharge

The annual accounts are subject to independent external audit. The provisional annual accounts prepared by the Accounting Officer are transmitted, by the 15th of February of the following year, to the Operational Committee who then transmits them to the audit company selected by the entity following a tender procedure. Following the audit, the Accounting Officer prepares the final annual accounts and submits them to the Operational Committee for approval (Article 8.3.4(c)).

The annual accounts of the EUTF Bêkou are consolidated in the annual accounts of the European Development Fund.

1.3. Operational highlights

Achievements of the year

The EU launched its first ever Trust Fund (EUTF), named Bêkou (meaning hope in the Sango language), in July 2014 to assist the Central African Republic (CAR) and its population in the aftermath of the 2013 crisis. The EUTF Bêkou aims to ensure access to basic services (mainly health and water and sanitation), support rural development and economic recovery, and promote reconciliation. Since its creation, the EUTF Bêkou has financed 22 programmes and has reached more than half of the country’s population.

The security situation in CAR remained tense in 2022, although the intensity of armed action decreased in comparison to 2021. Disinformation and hate speech have kept spreading. The presence and the action of the Wagner Group in the country remains a concern for the EU – the group being under EU restrictive measures since December 2021. In addition, in the context of a proliferation of armed groups and militias, the peace process in the CAR remains deadlocked, despite the organisation of a “Republican Dialogue” in March. The year 2022 was also marked by the rise of political tensions around President Touadéra’s proposed amendment to the Constitution, which would allow him to run for a third term. On the socio-economic side, basic item prices have been rising sharply in 2022 and the country has been going through a serious fuel crisis since June with important shortages. Rising food and energy prices in CAR have, as across the continent, been affected and exacerbated by the consequences of the war in Ukraine. The budgetary situation of the state is critical, and the adoption by the government of the crypto-currency as a legal tender raises concerns. In this extremely volatile context, around 3.1 million people, or 63% of the Central African population, were in urgent need of humanitarian assistance in 2022 according to United Nations Office for the Coordination of Humanitarian Affairs (OCHA).

Humanitarian access continues to face significant obstacles, notably due to insecurity, limitations on movement in the country, physical constraints of the environment (quality of roads, floods, etc.) and violence perpetrated against humanitarian personnel. During the first six months of the year, access improved slightly, mainly due to the lifting of certain administrative constraints on entering the country following the relaxation of COVID-19 measures. The shortage of fuel in the second half of the year affected the movement of implementing partners and EU staff in and into the country. It hampered the delivery of humanitarian aid and worsened the critical situation of vulnerable populations in dire need of this.

An exceptional event worth mentioning due to its influence on the work of the EU in CAR, including the Trust Fund, was a fire on the night of 18 December 2022 ravaging the premises of the EU Delegation. Luckily, it did not cause any human casualties, but it caused significant material damage.

Key achievements in specific focus areas

Key achievements of 2022 presented below reflect the main specific objectives/areas of intervention of the Trust Fund.

In the area of access to services, Trust Fund Bêkou continued its support to Health and WASH (Water, Sanitation and Hygiene) sectors. Under Health, it funded 408,398 medical or preventive consultations and health interventions, mainly curative (63%) and maternal and child health consultations (15%). EUTF Projects also supported the rehabilitation and building of medical infrastructure and training of personnel and community relays. In the field of WASH, due to EUTF Bêkou’s support, 104,597 Central Africans benefitted from improved access to a source of drinking water or sanitation facilities, 119 boreholes were rehabilitated or constructed, while behavioural change and sustainability of actions were reinforced, through training of 20 repair artisans and sensitization of 31,021 individuals on hygiene & sanitation.

In the area of social cohesion, most of the activities implemented with EUTF Bêkou’s support aimed to empower women and to combat gender-based violence (GBV), as well as to strengthen

the media in the country. 3,243 survivors of GBV received either psychosocial or medical assistance or other support depending on their needs. Thus, 4,985 support services were provided to survivors in 2022. In addition, 50,415 Central Africans directly benefitted from peacebuilding and conflict prevention interventions, mainly awareness-raising workshops related to the fight against GBV. EUTF Bêkou has also continued its work with national and community radio stations, providing technical and financial support to 19 radio stations, enabling the production and diffusion of broadcasts related to reconciliation and social cohesion.

In the area of supporting economic and productive sectors' recovery, EUTF Bêkou assisted both productive and subsistence-oriented agriculture, supporting agricultural groups and smallholders, fostering job creation (both labour-intensive work, vocational training, development of income-generating activities) and facilitating access to financial services for small businesses and individuals. For example, 2,733 Central Africans benefitted from skills development through entrepreneurial, financial, or vocational training. A further 2,188 individuals benefitted from easier access to financial services through village savings and loans associations.

Budget and budget implementation

By the end of 2022, the contributions to EUTF Bêkou amounted to over EUR 310 million, as in the previous year 2021. The Trust fund finalised the commitment and contracting of all received contributions on 31 December 2021, with the exception of funds reserved for monitoring, evaluation, audit and communication that can still be contracted after this date.

All certified contributions from the EU budget, Member States, and other donors were paid for a total amount of more than EUR 267 million with the exception of EUR 43 million from the EDF that still needs to be paid, this to reduce the negative interest on the treasury.

In terms of contracts, the EUTF Bêkou signed 10 new contracts including 6 contracts of expenditures verification/audit and 4 contracts concerning programmes evaluation and communication activities, for a total amount of a little more than EUR 1.241 million⁶⁷.

Last but not least, more than EUR 30 million was paid in 2022; total disbursements have reached more than EUR 263 million since the creation of the EUTF Bêkou.

Impact of the activities in the financial statements

In the financial statements, the impact of the above mentioned activities is most visible when looking at:

- Operating expenses: decreased by kEUR 25 770 as a result of the winding down of the Trust Fund and a consequent decrease in the number of open contracts;
- Pre-financing: decreased by kEUR 811 due to the fact that the clearing of the pre-financing for ongoing or ended projects was higher than the amounts of new pre-financing stemming from new contracts signed in 2022: in 2022 only 10 contracts were signed relating to audit, evaluation and communication activities for an amount of kEUR 1 241;

⁶⁷ The total amount of 1.241 million includes the committed and decommitted amounts during the year 2022.

- The significantly lower number of open contracts at the end of 2022 caused by the winding down of the Trust Fund resulted in a substantial decrease of accrued charges by kEUR 12 239;
- Financial liabilities: increased by kEUR 9 385 mainly due to the fact that the cashed contributions from the donors were higher than the net expenses allocated to donors.

BALANCE SHEET

EUR '000

	Note	31.12.2022	31.12.2021
NON-CURRENT ASSETS			
<i>Pre-financing</i>	2.1	336	214
		336	214
CURRENT ASSETS			
<i>Pre-financing</i>	2.1	10 829	11 762
<i>Exchange receivables and non-exchange recoverables</i>	2.2	3 595	4 446
<i>Cash and cash equivalents</i>	2.3	4 316	3 792
		18 740	20 000
TOTAL ASSETS		19 076	20 214
NON-CURRENT LIABILITIES			
<i>Financial liabilities</i>	2.4	(12 552)	(3 167)
		(12 552)	(3 167)
CURRENT LIABILITIES			
<i>Payables</i>	2.5	(4 563)	(2 847)
<i>Accrued charges</i>	2.6	(1 961)	(14 200)
		(6 524)	(17 047)
TOTAL LIABILITIES		(19 076)	(20 214)
NET ASSETS		–	–

STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

	Note	2022	2021
REVENUE			
Revenue from non-exchange transactions			
<i>Revenue from donations</i>	3.1	21 504	46 995
<i>Recovery of expenses</i>	3.2	42	-
		21 546	46 995
Revenue from exchange transactions			
<i>Financial revenue</i>	3.3	40	-
		40	-
Total revenue		21 586	46 995
EXPENSES			
<i>Operating expenses</i>	3.4	(20 251)	(46 021)
<i>Finance costs</i>	3.5	(12)	(48)
<i>Other expenses</i>	3.6	(1 323)	(925)
Total expenses		(21 586)	(46 995)
ECONOMIC RESULT OF THE YEAR		-	-

CASHFLOW STATEMENT

EUR '000

	2022	2021
<i>Economic result of the year</i>	-	-
<i>(Increase)/decrease in pre-financing</i>	811	5 924
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	851	894
<i>Increase/(decrease) in financial liabilities</i>	9 385	(14 671)
<i>Increase/(decrease) in payables</i>	1 716	2 052
<i>Increase/(decrease) in accrued charges</i>	(12 240)	2 254
NET CASHFLOW	524	(3 547)
<i>Net increase/(decrease) in cash and cash equivalents</i>	524	(3 547)
<i>Cash and cash equivalents at the beginning of the year</i>	3 792	7 339
<i>Cash and cash equivalents at year-end</i>	4 316	3 792

FINANCIAL STATEMENTS OF THE EUTF AFRICA 2022⁶⁸

1. BACKGROUND INFORMATION ON THE EUTF AFRICA

1.1. General background on Union Trust Funds

Establishment

In accordance with Articles 234 and 235 of the Financial Regulation applicable to the general budget of the Union (EU FR)⁶⁹ and Article 35 of the Financial Regulation applicable to the 11th European Development Fund (EDF FR)⁷⁰, the European Commission may establish Union trust funds for external actions ('EU trust funds/EUTFs'). The Union trust funds are constituted under an agreement concluded with other donors for emergency and post-emergency actions necessary to react to a crisis, or for thematic actions.

Union trust funds are established by the European Commission by a decision after consultation or approval of the European Parliament and the Council. This decision includes the constitutive agreement with other donors.

Union trust funds are only established and implemented subject to the following conditions:

- There is added value of the Union intervention: the objectives of Union trust funds, in particular by reason of their scale or potential effects, may be better achieved at Union level than at national level and the use of the existing financing instruments would not be sufficient to achieve policy objectives of the Union;
- Union trust funds bring clear political visibility for the Union and managerial advantages as well as better control by the Union of risks and disbursements of the Union and other donors' contributions;
- Union trust funds do not duplicate other existing funding channels or similar instruments without providing any additionality;
- The objectives of Union trust funds are aligned with the objectives of the Union instrument or budgetary item from which they are funded.

Current EU Trust Funds

To date, the Commission has set up four EUTFs:

- The EUTF BÊKOU, 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 EUTF MADAD, a European Union Regional Trust Fund in response to the Syrian crisis. Established on 15 December 2014;

⁶⁸ It should be noted that due to the rounding of figures into thousands of euros (KEUR), some financial data in the tables may appear not to add-up.

⁶⁹ Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union.

⁷⁰ Council regulation (EU) 2018/1877 of 26 November 2018 on the financial regulation applicable to the 11th European Development Fund, and repealing Regulation (EU) 2015/323.

- The EUTF AFRICA, 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 EUTF COLOMBIA, which supports the implementation of the peace agreement in the early recovery and stabilisation post conflict. Established on 12 December 2016.

Mission

The main objectives of the EUTF Africa are 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.

Main operational activities

The Union trust fund pools together resources from different donors to finance an action on the basis of agreed objectives. EUTF Africa operates in three main geographic areas, namely the Sahel region and Lake Chad area, the Horn of Africa and the North of Africa. The neighbouring countries of the eligible countries may benefit, on a case by case basis, from the trust fund's projects. The trust fund is established for a limited period, in order to provide a short and medium-term response to the challenges of the regions.

Governance

The management of the EUTF Africa is ensured by the European Commission, which also acts as the secretariat of its two governing bodies – the Trust Fund Board and the Operational Board. The Trust Fund Board and the Operational Committee of the EUTF 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 rules for the composition of the board and its internal rules are laid down in the constitutive agreement of the Union trust fund.

The main task of the Board is to establish and review the overall strategy of the trust fund. The Operational Board 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.

Sources of financing

The EUTF Africa is financed through contributions from donors.

1.2. Annual accounts

Basis for preparation

The legal framework and the deadlines for the preparation of the annual accounts are set by 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’). As per this Constitutive Agreement, the annual accounts are prepared in accordance with the rules adopted by the Accounting Officer of the Commission (EU Accounting Rules, EAR), which are based on internationally accepted accounting standards for the public sector (IPSAS).

Accounting Officer

Based on the Constitutive Agreement, the Accounting Officer of the Commission serves as the Accounting Officer of the Trust Fund.

Composition of the annual accounts

The annual accounts cover the period from 1 January to 31 December and comprise the financial statements and the reports on the implementation of the budget. While the financial statements and the complementary notes are prepared on an accrual accounting basis, the budget implementation reports are primarily based on movements of cash.

Process from provisional accounts to discharge

The annual accounts are subject to independent external audit. The provisional annual accounts prepared by the Accounting Officer are transmitted, by the 15th of February of the following year, to the Operational Committee who then transmits them to the audit company selected by the entity following a tender procedure. Following the audit, the Accounting Officer prepares the final annual accounts and submits them to the Operational Committee for approval.

The annual accounts of the EUTF Africa are consolidated in the annual accounts of the European Development Fund.

1.3. Operational highlights

Achievements of the year

In line with the end of the contracting period on 31 December 2021, as of January 2022 the EUTF for Africa will not fund new financial commitments or budgetary top-ups. Financial commitments related to administrative activities such as audits, evaluations, monitoring and communication activities are the only ones that can be contracted. The EUTF Africa programmes will continue being implemented up to end 2025.

In the course of 2022, the EUTF Africa further demonstrated that it is a swift and effective implementation tool, facilitating policy dialogue with African partner countries, applying innovative approaches, and producing tangible results across the three regions (Sahel and Lake Chad, Horn of Africa and North of Africa).

The EUTF Africa further consolidated its achievements in partnership with EU Member States development agencies, UN organisations, NGOs and partner countries. In line with the end date of contractualisation of the Trust Fund at the end of 2021, the total amount of approved operational programmes has remained the same as in 2021 (EUR 4 935.1 million). At the end of 2022 and since the beginning of the Trust Fund, 248 programmes have been approved. By the end of 2022, cumulative operational payments had reached approximately EUR 4 176 million.

In 2022, the EUTF Africa continued to support stability, and to address migration and forced displacement challenges, including their root causes, and opportunities, in close cooperation with African partners in the Sahel and Lake Chad, Horn of Africa and North of Africa regions. This support includes the fight against smuggling of migrants and trafficking in human beings, and the support to voluntary return to, and sustainable reintegration of migrants in, their country of origin.

During the past year, the overall pledge for the EUTF Africa remained the same as in 2021, amounting to over EUR 5 061.7 million, of which EUR 623.2 million by EU Member States and other donors (United Kingdom, Norway and Switzerland).

Accountability and transparency have been ensured through regular communication activities including updates on the EUTF Africa website, publishing posts on social media and organising communication events. As in previous years, the Monitoring and Learning System (MLS) reports (available on the EUTF Africa website) on the Sahel and Lake Chad and the Horn of Africa continued to show the tangible results achieved by the EUTF Africa in different areas of work. The Monitoring & Learning system of the North of Africa region was taken over by a different implementing partner at the end of 2021. It delivered its first annual report presenting cumulative results in the region to report progresses against the set of Trust Fund common output indicators.

In the course of 2022, countries of the three regions faced rising food and energy prices and migration flows triggered by a combination of socio-political and economic factors exacerbated by the growing effects of climate change. While the impact of the COVID-19 pandemic was still tangible, the Russian aggression on Ukraine has led to a surge in food and fuel import costs. This economic inflation combined with severe droughts, floods and local conflicts negatively impacted the economy, food security and in turn migration and mobility within the continent.

The security situation of the Sahel and Lake Chad region remained of concern with high levels of violence and intercommunal tensions in addition to unstable political situation (in particular in Mali, Burkina Faso and Chad). The rise of commodity and food prices combined with severe droughts, floods, and conflicts have plunged the Sahel and Lake Chad region in its worst food crisis in over a decade. As of June 2022, an estimated 38 million people might be suffering from hunger in West Africa. In parallel, internal displacement continued to increase with 4.6 million people being displaced or refugees in Burkina Faso, Mali, Niger, Chad and Mauritania in the first semester of 2022 (up from 4.2 million in December 2021). The total funding approved in the Sahel and Lake Chad region since the beginning of the EUTF for Africa amounts to EUR 2 217.8 million.

In the Horn of Africa region, drought and environmental degradation exacerbated by skyrocketing food and fuel prices, led to a food security crisis notably in Ethiopia, Kenya and Somalia with about 20 million people struggling to survive and an estimated 55 million people in the whole region currently facing food insecurity. Floods have also significantly contributed to displacement, notably in Sudan and South Sudan. While persisting instability and conflicts further worsened the situation in the region, encouraging political developments took place: in Ethiopia with the signing of a cessation of hostilities agreement, in Kenya with a relative calm general election, and in Sudan with the signing of a Framework Agreement towards the formation of a transitional

Government. The funding approved in the Horn of Africa region since the beginning of the EUTF for Africa amounts to EUR 1 810 million.

In the North of Africa region, food and energy scarcity, combined with the destabilising impact of the Russian aggression on Ukraine and the still tangible economic and social impact of COVID-19, exacerbated by the growing effects of climate change, formed a 'stress nexus' that affected countries in the region. North African countries are countries of origin, transit and destination for migration. On the Central Mediterranean route, over 90 000 migrants and refugees arrived in Europe in 2022 departing mainly from Libya and Tunisia, and originating primarily from Egypt, Tunisia, and Bangladesh. This represents an increase of over 50% in comparison to 2021 and an increase in migrants from Asia and North Africa. Since the beginning of the EUTF for Africa a total of funding EUR 907.3 million has been approved in the North of Africa region.

Budget and budget implementation

In 2022, no new programmes or budgetary top-ups took place in either of the three regions of the EUTF for Africa, in line with the end of the contracting period on 31 December 2021.

The total amount committed for operational and administrative expenditure since the beginning of the EUTF for Africa amounted to EUR 5 056.31 million, considering the total committed deducted from the decommitted amount.

28 new contracts for an amount of 2.23 million were contracted in 2022, considering net committed amount and no de-commitments, compared to EUR 112 million in 2021. These contracts were only related to administrative activities (audit, evaluation, communication, monitoring) as operational programmes or activities cannot be funded any longer since January 2022.

The payments in the reporting period reached EUR 442 million, which was EUR 306 million lower than in 2021 (EUR 748 million). Payments are lower in 2022, due to several projects reaching the end of their implementation period; they are in line with the trends of the annual forecast.

In 2022, the total budget implementation in terms of available commitment appropriations used by commitments reached 99% (including recoveries and de-committed amounts).

In 2022, the COVID-19 pandemic continued to have an impact on the countries benefitting from the EUTF Africa, though not as severely as in 2021. The funding re-oriented in 2021 and 2020 to provide the necessary response to the pandemic continued being used to address the negative economic and social consequences of COVID-19, including prevention activities or socioeconomic mitigation measures.

Since the onset of Russian aggression on Ukraine, global food and commodity prices have rapidly increased, seriously affecting African countries. For most African countries that are vastly dependent on food and fuel imports, the impact of rising global commodity prices on national budgets as well as on domestic food, energy, and consumer prices is critical. The economic inflation affected the implementation of EUTF projects, lessening the purchasing power of partners and beneficiaries, having a significant effect on interventions providing social transfers (in-kind or cash activities) to mention one example.

Impact of the activities in the financial statements

In the financial statements, the impact of the above mentioned activities is most visible when looking at:

- **Pre-financing:** decreased by kEUR 173 980 due to the fact that the clearing of the pre-financing with expenses incurred for ongoing or ended projects was higher than the amounts of new pre-financing stemming from new contracts signed in 2022. In 2022 only 30 contracts were signed relating to administrative activities: audit, evaluation, communication and monitoring for an amount of EUR 2.69 million;
- **Financial liabilities:** decreased by kEUR 193 530 mainly due to the fact that contributions cashed in the year were not sufficient to cover the net expenses allocated to the donors. This led to a decrease in the cash and cash equivalents;
- **Operating expenses:** decreased by kEUR 267 201 as a result of the winding down of the Trust Fund. 2022 marked the first year following the end of the contracting period, which led to a decrease in the number of open contracts and thus to a decrease in expenses.

BALANCE SHEET

		<i>EUR '000</i>	
	Note	31.12.2022	31.12.2021
NON-CURRENT ASSETS			
<i>Pre-financing</i>	2.1	14 927	55 305
		14 927	55 305
CURRENT ASSETS			
<i>Pre-financing</i>	2.1	304 055	437 657
<i>Exchange receivables and non-exchange recoverables</i>	2.2	35 914	45 339
<i>Cash and cash equivalents</i>	2.3	157 515	179 759
		497 484	662 755
TOTAL ASSETS		512 411	718 061
NON-CURRENT LIABILITIES			
<i>Financial liabilities</i>	2.4	(332 000)	(525 530)
		(332 000)	(525 530)
CURRENT LIABILITIES			
<i>Payables</i>	2.5	(30 975)	(53 143)
<i>Accrued charges</i>	2.6	(149 436)	(139 388)
		(180 411)	(192 531)
TOTAL LIABILITIES		(512 411)	(718 061)
NET ASSETS		-	-

STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

	Note	2022	2021
REVENUE			
Revenue from non-exchange transactions			
<i>Revenue from donations</i>	3.1	608 530	871 456
<i>Recovery of expenses</i>	3.2	754	16
		609 284	871 472
Revenue from exchange transactions			
<i>Financial revenue</i>	3.3	251	131
<i>Other exchange revenue</i>	3.4	18 902	16 340
		19 152	16 471
Total revenue		628 436	887 943
EXPENSES			
<i>Operating expenses</i>	3.5	(589 090)	(856 291)
<i>Finance cost</i>	3.6	(643)	(550)
<i>Other expenses</i>	3.7	(38 703)	(31 103)
Total expenses		(628 436)	(887 943)
ECONOMIC RESULT OF THE YEAR		-	-

CASHFLOW STATEMENT

EUR '000

	2022	2021
<i>Economic result of the year</i>	-	-
Operating activities		
<i>(Increase)/decrease in pre-financing</i>	173 980	159 078
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	9 425	(38 992)
<i>Increase/(decrease) in financial liabilities</i>	(193 530)	(20 849)
<i>Increase/(decrease) in payables</i>	(22 168)	7 765
<i>Increase/(decrease) in accrued charges</i>	10 048	14 786
NET CASHFLOW	(22 244)	121 788
<i>Net increase/(decrease) in cash and cash equivalents</i>	(22 244)	121 788
<i>Cash and cash equivalents at the beginning of the year</i>	179 759	57 971
<i>Cash and cash equivalents at year-end</i>	157 515	179 759

CONSOLIDATED FINANCIAL STATEMENTS OF THE EDF AND THE EU TRUST FUNDS⁷¹

CONSOLIDATED BALANCE SHEET

EUR million

	31.12.2022	31.12.2021
NON-CURRENT ASSETS		
<i>Financial assets</i>	65	39
<i>Pre-financing</i>	519	726
<i>Exchange receivables</i>	7	4
	592	770
CURRENT ASSETS		
<i>Financial assets</i>	3	-
<i>Pre-financing</i>	1 703	1 902
<i>Exchange receivables and non-exchange recoverables</i>	65	85
<i>Cash and cash equivalents</i>	1 190	1 177
	2 961	3 164
TOTAL ASSETS	3 553	3 934
NON-CURRENT LIABILITIES		
<i>Financial liabilities</i>	(100)	(154)
	(100)	(154)
CURRENT LIABILITIES		
<i>Payables</i>	(461)	(557)
<i>Accrued charges and deferred income</i>	(1 282)	(1 162)
	(1 743)	(1 719)
TOTAL LIABILITIES	(1 843)	(1 873)
NET ASSETS	1 710	2 061
FUNDS & RESERVES		
<i>Called fund capital - active EDFs</i>	65 100	62 643
<i>Called fund capital from closed EDFs carried forward</i>	2 252	2 252
<i>Economic result carried forward from previous years</i>	(62 834)	(59 860)
<i>Economic result of the year</i>	(2 808)	(2 974)
NET ASSETS	1 710	2 061

⁷¹ 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.

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

EUR million

	2022	2021
REVENUE		
Revenue from non-exchange transactions		
<i>Recovery activities</i>	19	27
<i>Revenue from trust funds donations</i>	170	272
	189	300
Revenue from exchange transactions		
<i>Financial revenue</i>	1	(25)
<i>Other revenue</i>	96	90
	97	64
Total Revenue	286	364
EXPENSES		
<i>Aid instruments</i>	(2 324)	(2 218)
<i>Expenses implemented by other entities</i>	(1)	-
<i>Expenses implemented by trust funds</i>	(609)	(902)
<i>Co-financing expenses</i>	4	(19)
<i>Finance costs</i>	(5)	(21)
<i>Other expenses</i>	(160)	(178)
Total Expenses	(3 094)	(3 338)
ECONOMIC RESULT OF THE YEAR	(2 808)	(2 974)

CONSOLIDATED CASH FLOW STATEMENT

EUR million

	2022	2021
<i>Economic result of the year</i>	(2 808)	(2 974)
Operating activities		
<i>Capital increase - contributions</i>	2 458	3 657
<i>(Increase)/decrease in trust funds contributions</i>	-	-
<i>(Increase)/decrease in pre-financing</i>	407	266
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	17	66
<i>Increase/(decrease) in provisions</i>	1	0
<i>Increase/(decrease) in financial liabilities</i>	(55)	(19)
<i>Increase/(decrease) in payables</i>	(97)	(104)
<i>Increase/(decrease) in accrued charges and deferred income</i>	121	(502)
<i>Other non-cash movements</i>	-	-
Investing activities		
<i>(Increase)/decrease in available for sale financial assets</i>	(30)	(7)
NET CASHFLOW	13	384
Net increase/(decrease) in cash and cash equivalents	13	384
Cash and cash equivalents at the beginning of the year	1 177	793
Cash and cash equivalents at year-end	1 190	1 177

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)	Fair value reserve (F)	Total Net Assets (C)+(D)+(E)+(F)
BALANCE AS AT 31.12.2020	73 041	14 055	58 986	(59 854)	2 252	(5)	1 379
<i>Impact of revised EAR 11</i>	-	-	-	(5)		5	
Balances as at 01.01.2021	73 041	14 055	58 986	(59 860)	2 252	-	1 379
<i>Capital increase - contributions</i>	(43)	(3 700)	3 657	-	-		3 657
<i>Economic result of the year</i>	-	-	-	(2 974)	-		(2 974)
BALANCE AS AT 31.12.2021	72 998	10 355	62 643	(62 834)	2 252	-	2 061
<i>Capital increase - contributions</i>	(43)	(2 500)	2 457				2 457
<i>Economic result of the year</i>			-	(2 808)			(2 808)
BALANCE AS AT 31.12.2022	72 955	7 855	65 100	(65 642)	2 252	-	1 710

PART 4 – EDF REPORT ON FINANCIAL IMPLEMENTATION

1. BACKGROUND

Launched in 1959, the European Development Fund is the main instrument for providing EU aid for development cooperation to the African, Caribbean and Pacific (ACP) States and Overseas Countries and Territories (OCTs). Its primary objective is to reduce and ultimately eradicate poverty.

The EDF is established by an Internal Agreement of the Representatives of the Member States and managed by a specific committee. The EDF resources are "ad hoc" contributions from the EU Member States, who decide on an overall amount that will be allocated to the fund (over a period of five years). In addition to these contributions, it is also possible for Member States to enter into co-financing arrangements or to make voluntary financial contributions to the EDF. The European Commission is responsible for the financial implementation of the operations carried out with EDF resources. The European Investment Bank manages the Investment Facility.

The EDF is a fund operating based on multiannuality. Each EDF is concluded for a period of around five years and it 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.

The Internal Agreement establishing the last EDF, the 11th EDF (2014-2020), came into force on 1 March 2015. As of 2021, the cooperation with the ACP countries is included in the Neighbourhood, Development and International Cooperation Instrument (NDICI). However, the ongoing projects, funded under the EDF, will continue their implementation, under the respective EDF legal basis.

This report is produced in accordance with Article 39 of the Financial Regulation of 11th EDF⁷². It provides information on the revenue and expenditure operations of the EDF, with the focus on important events that had a significant impact on financial implementation of year 2020.

Given that there are no ongoing operations under previous EDFs⁷³, this report includes figures only for the 10th and 11th EDF.

1.1. Previous EDFs

1.1.1. 6TH AND 7TH EDF

The 6th EDF was closed in 2006 and the 7th EDF was closed in 2008. In 2019, the Commission closed the remaining outstanding transactions of the 8th EDF projects.

In accordance with article 1(2)(b) of the Internal Agreement of the 9th EDF, balances and decommitments of previous EDFs have been transferred to the 9th EDF.

⁷² COUNCIL REGULATION (EU) 2018/1877

⁷³ Except for operations in South-Sudan

1.1.2. 8TH AND 9TH EDF

The year 2021 marked the financial and operational closure of the 8th EDF for a total amount of expenditure of EUR 10 374 million. The Commission announced the closure of the 8th EDF to the Member States in the Communication that was presented to the Council in October 2021.

All 8th EDF activities have been completed, all checks and controls have been performed, and all contracts and financial decisions are closed in the EDF accounts. All recovery orders, which were still open after the operational closure, were cashed or waived with the exception of 10 recovery orders (including 6 litigation cases followed by the Legal Service). In line with the Commission's Decision C(2003)19044, these 13 ROs were transferred to the 9th EDF.

The closure of the 9th EDF is progressing well. There are still 19 contracts open, out of which 12 concern actions in Southern Sudan (Council decision 2011/315/EU). These were decided after the 9th EDF sunset clause and should, in principle, be closed by 2024.

From 2015 to 2022, the Commission carried out three refunds of 8th/9thEDF credits for a total amount of EUR 1 868.6⁷⁴ million. A balance of EUR 43 million was refunded in January 2023 in the context of the payment of the 1st instalment of MS contributions to the EDF.

1.2. 10th and 11th EDF

The ACP-EC Partnership Agreement was 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). It entered into force on 1 April 2003 (establishing the 9th EDF). The Cotonou Agreement was amended twice, firstly by the agreement signed in Luxembourg on 25 June 2005 (establishing the 10th EDF), secondly by the agreement signed in Ouagadougou on 22 June 2010 (establishing the 11th EDF).

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 multi-annual 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 Community on August 2013, entered into force on March 2015.

Under the Cotonou Agreement, for the second period (2008-2013), the 10th EDF an overall budget of EUR 22 682 million. Of this amount:

- EUR 21 966 million were allocated to the ACP countries;
- EUR 286 million to the OCT; and
- EUR 430 million to the Commission as support expenditure for programming and implementation of the EDF.

The amount for the ACP countries is divided accordingly:

⁷⁴ 1.402,57 million Bridging Facility (Council Decision 2015/0246), 200 million (Council Decision 2017/1206), 223 million (Council decision 2020/1708) and 43 million (Council Decision 2021/1941)

- EUR 17 766 million to national and regional indicative programmes;
- EUR 2 700 million to intra-ACP and intra-regional cooperation; and
- EUR 1 500 million to Investment Facilities.

Notably, an increased share of the budget is devoted to regional programmes, thereby emphasising the importance of regional economic integration as the basic framework for national and local development. An innovation in the 10th EDF was the creation of ‘incentive amounts’ for each country.

Under the Cotonou Agreement, the third period (2014-2020) of Community 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 359.5 million is managed by the European Commission; and
- 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.

2. FINANCIAL IMPLEMENTATION

2.1. FINANCIAL OUTTURN

EVOLUTION OF 10th EDF APPROPRIATIONS

10th EDF EVOLUTION OF APPROPRIATIONS: 31 December 2022 ANALYSIS OF CREDITS PER INSTRUMENT (EUR million)						
INSTRUMENT		INITIAL APPROPRIATION	INCREASES/DECREASES IN CUMULATIVE RESOURCES AT 31 DECEMBER 2021	INCREASE OR DECREASE IN RESOURCES IN 2022	Notes	CURRENT LEVEL APPROPRIATION
ACP	Co-financing	0	202			202
	Regular MS Contributions	20.896	(391)	337		20.842
	SUB TOTAL ACP	20.896	(189)	337		21.044
OCT	Regular MS Contributions	0	240	-		240
	SUB TOTAL OCT	0	240	-		240
TOTAL 10th EDF		20.896	51	337		21.284

EVOLUTION OF 11th EDF APPROPRIATIONS

11th EDF EVOLUTION OF APPROPRIATIONS: 31 December 2022 ANALYSIS OF CREDITS PER INSTRUMENT (EUR million)						
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INSTRUMENT		INITIAL APPROPRIATION	INCREASES/DECREASES IN CUMULATIVE RESOURCES AT 31 DECEMBER 2021	INCREASE OR DECREASE IN RESOURCES IN 2022	Notes	CURRENT LEVEL APPROPRIATION
ACP	Co-financing	0	88	2		89
	EC Internal SLA	0	1			1
	Regular MS Contributions	29.008	308	(602)		28.713
	SUB TOTAL ACP	29.008	395			28.804
OCT	Co-financing	0	0			0
	EC Internal SLA	0	0			0
	Regular MS Contributions	0	352	1		353
	SUB TOTAL OCT	0	352			353
TOTAL 11th EDF		29.008	870	(721)		29.157

EVOLUTION OF COMMITMENTS, ASSIGNED FUNDS AND PAYMENTS FOR 10TH EDF

EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2022											
CLASS OF AID											
ACP + PTOM - 10 th EDF											
(EUR million)											
	CREDIT S	AGGREG	DECISIONS		ASSIGNED FUNDS			PAYMENTS			
			ANNUAL	%	AGGREG.	ANNUAL	%	AGGREG.	ANNUAL	%	
	(1)	(2)	(2) : (1)	(2) : (1)	(3)	(3) : (2)	(3) : (2)	(4)	(4) : (3)	(4) : (3)	
ACP	Regular MS Contributions										
	SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS	12.370	12.325	(67)	100%	12.283	(50)	100%	12.162	19	99%
	SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS	1966	1.965	(6)	100%	1.961	(3)	100%	1.959	-	100%
	SUB TOTAL: FOOD SECURITY	343	484	484	141%	316	316	65%	232	232	73%
	SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS REVENUES	527	526		100%	526		100%	522		99%
	SUB TOTAL: INTRA-ACP ALLOCATIONS	3.628	3.618	(37)	100%	3.549	(3)	98%	3.323	84	94%
	SUB TOTAL: REGIONAL ALLOCATIONS	1.960	1.810	(15)	92%	1.778	(16)	98%	1.694	2	95%
	Co-financing										
	Allocations										
	SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS	185	178	(1)	96%	175	(2)	98%	172	8	98%
	SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS REVENUES	5	5		111%	5		100%	4	1	78%
	SUB TOTAL: INTRA-ACP ALLOCATIONS	12	11		91%	11		100%	11		100%
	Non-mobilisable reserve										
	SUB TOTAL: NON-MOBILISABLE RESERVE 10th EDF	137									
OCT	Regular MS Contributions										
	Allocations										
	SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS	186	186	(1)	100%	183	0	99%	170	1	93%
	SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS	14	14	-	100%	14		100%	14		100%
	SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS REVENUES	5	5		100%	5		100%	5		100%
	SUB TOTAL: REGIONAL ALLOCATIONS	34	34		100%	34		99%	34	0	100%
Non-mobilisable reserve											
SUB TOTAL: NON-MOBILISABLE RESERVE 10TH EDF	17										
TOTAL: ACP+OCT (INCL. RESERVES) (A+B)		21.389	21.162	356	99%	20.841	241	98%	20.302	347	97%

EVOLUTION OF COMMITMENTS, ASSIGNED FUNDS AND PAYMENTS FOR 11TH EDF

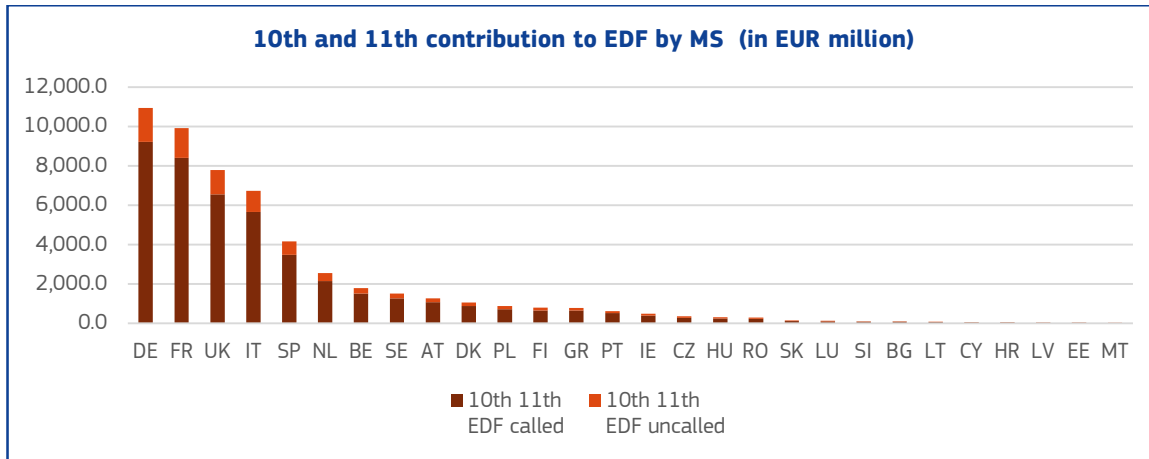
EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2022											
CLASS OF AID											
ACP + PTOM - 11 th EDF											
(EUR million)											
	CREDITS	DECISIONS			ASSIGNED FUNDS			PAYMENTS			
	(1)	AGGREG.	ANNUAL	% (2) : (1)	AGGREG.	ANNUAL	% (3) : (2)	AGGREG.	ANNUAL	% (4) : (3)	
ACP	Regular MS Contributions										
	SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS	15.449	15.421	(110)	100%	14.413	391	93%	11.062	1.086	77%
	SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS	1.060	1.060	(3)	100%	1.039	22	98%	980	115	94%
	SUB TOTAL: BRIDGING FACILITY	0									
	SUB TOTAL: FOOD SECURITY	112	112	112	100%	21	21	19%	3	3	15%
	SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS REVENUES	1.067	1.067	(3)	100%	1.063	-	100%	910	54	86%
	SUB TOTAL: INTRA-ACP ALLOCATIONS	4.009	3.907	(1)	97%	3.822	120	98%	3.186	218	83%
	SUB TOTAL: REGIONAL ALLOCATIONS	7.293	7.286	(14)	100%	7.047	56	97%	5.452	526	77%
	Co-financing										
	SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS	46	46		100%	45	-	98%	26	8	59%
	SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS REVENUES	4	4		100%	4		100%	0		10%
	SUB TOTAL: INTRA-ACP ALLOCATIONS	33	33		100%	33		100%	27	4	83%
	SUB TOTAL: REGIONAL ALLOCATIONS	8	6	2	75%	6	2	100%	4		67%
	Non-mobilisable reserve										
	SUB TOTAL: NON-MOBILISABLE RESERVE 11TH EDF	75									
	EC Internal SLA										
	SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS	1	1		52%	1		100%	1		100%
	OCT	Regular MS Contributions									
Allocations											
SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS		211	211	(1)	100%	194	(1)	92%	192	9	99%
SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS		12	12		100%	12		100%	12		99%
SUB TOTAL: BRIDGING FACILITY		0									
SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS REVENUES		8	8	-	100%	6		77%	5	0	84%
SUB TOTAL: REGIONAL ALLOCATIONS		103	102	-	100%	102	0	100%	52	15	51%
Non-mobilisable reserve											
SUB TOTAL: NON-MOBILISABLE RESERVE 11TH EDF	2										
TOTAL: ACP+OCT (INCL. RESERVES) (A+B)	29.491	29.275	(18)	99%	27.806	611	95%	21.912	2.039	79%	

2.2. REVENUE

Nature of Revenue

The main revenue of the EDF is the Member States contributions. Three times per year, the European Commission and the European Investment Bank call the Member States to contribute to the EDF. The amount of the contributions called each year reflects the amount of payment to be covered during the year.

Overview of contributions by Member State



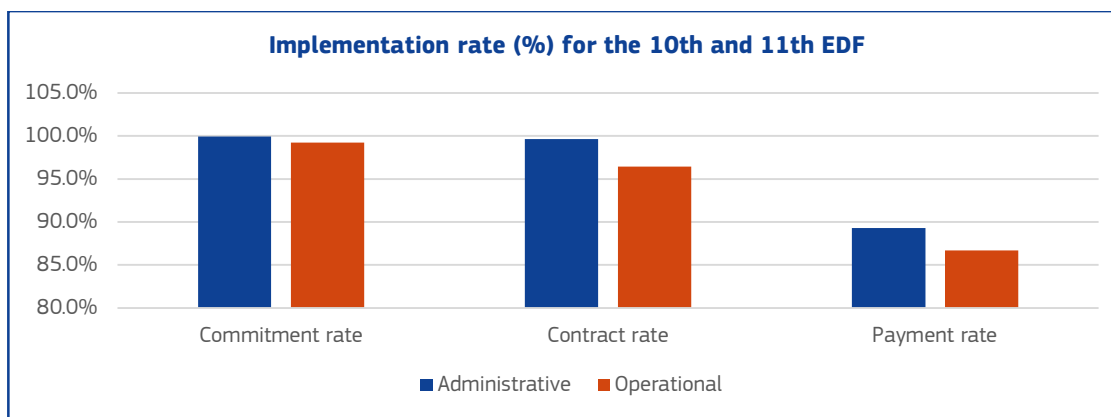
2.3. Operational Expenditure and specific programmes

Nature of Expenditure

The amount available under the multiannual financial framework consists of 3% allocated to Commission for support expenditure and 97% allocated to the implementation of EDF projects. Amounts are set by each Internal Agreement and can be increased by voluntary contributions and income yielded from operations.

Breakdown of Committed, Contracted and Paid amount per nature of expenditure:

	CREDITS		DECISIONS				ASSIGNED FUNDS			PAYMENTS		
	AGGREG	ANNUAL	AGGREG	ANNUAL	%	AGGREG	ANNUAL	%	AGGREG.	ANNUAL	%	
	(1)	(2)	(3)	(4)	(5) : (4) : (3)	(6)	(7)	(8) : (7) : (6)	(9)	(10)	(11) : (10) : (9)	
IMPLEMENTATION COSTS AND INTERESTS REVENUES 10th + 11th EDF	1.630	1.629	11	99,9%	1.622	13	99,6%	1.448	57	89,3%		
OPERATIONAL IMPLEMENTATION (A+B) 10th + 11th EDF	50.442	50.049	338	99,2%	48.260	853	96,4%	41.827	2.286	86,7%		
TOTAL 10+11th EDF: ACP + OCT (A+B)	52.071	51.677	349	99,2%	49.882	866	96,4%	43.276	2.343	86,8%		



Breakdown of committed, contracted and paid amount per region and country

EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR							
10th + 11 th EDF	TOTAL 10th and 11th EDF (EUR in million)						
	Cumulative 2022	Appropriations	Decisions	% of Appr	Assigned funds	% of Appr	Payments
General / enveloppe administrative/intér	1.621	1.615	100%	1.615	100%	1.440	89%
Réserve / Non réparti par pays	2.671	2.553	96%	2.553	96%	2.403	90%
All ACP countries	4.292	4.168	97%	4.168	97%	3.842	90%
Angola	348	348	100%	345	99%	289	83%
Bénin	738	736	100%	719	97%	667	90%
Botswana	129	129	100%	127	98%	123	95%
Burkina Faso	1.306	1.302	100%	1.299	99%	1.249	96%
Burundi	569	569	100%	550	97%	514	90%
Cameroun	521	521	100%	507	97%	461	89%
Cap Vert	146	146	100%	146	100%	144	99%
Comores	79	79	100%	76	95%	67	85%
Congo (Brazzaville)	163	163	100%	159	97%	107	65%
Congo (République démocratique du)	1.422	1.421	100%	1.358	96%	1.162	82%
Côte d'Ivoire	706	705	100%	701	99%	663	94%
Djibouti	186	186	100%	175	94%	140	75%
Erythrée	215	215	100%	215	100%	35	16%
Ethiopie	1.614	1.609	100%	1.585	98%	1.375	85%
Gabon	33	33	100%	32	97%	29	89%
Gambie	314	314	100%	312	99%	253	81%
Ghana	791	787	99%	782	99%	709	90%
Guinée Bissau	186	186	100%	185	100%	162	87%
Guinée (Conakry)	503	503	100%	495	98%	426	85%
Ile Maurice	82	82	100%	82	100%	81	99%
Kenya	871	867	100%	856	98%	696	80%
Lesotho	259	256	99%	247	95%	191	74%
Libéria	489	489	100%	443	91%	422	86%
Madagascar	788	788	100%	732	93%	518	66%
Malawi	1.025	1.023	100%	943	92%	856	84%
Mali	1.424	1.423	100%	1.402	98%	1.200	84%
Mauritanie	345	344	100%	340	99%	305	88%
Mozambique	1.460	1.453	100%	1.266	87%	1.044	72%
Namibie	189	188	100%	177	94%	166	88%

Niger	1.279	1.275	100%	1.257	98%	1.194	93%
Nigeria	1.141	1.110	97%	1.099	96%	1.008	88%
Ouganda	991	991	100%	978	99%	791	80%
République centrafricaine	610	610	100%	584	96%	529	87%
Rwanda	840	840	100%	836	100%	808	96%
Sao Tomé-et-Principe	56	56	100%	54	96%	46	82%
Sénégal	666	666	100%	660	99%	606	91%
Seychelles	23	23	100%	23	99%	22	96%
Sierra Leone	663	663	100%	629	95%	572	86%
Somalie	901	899	100%	896	99%	884	98%
Soudan	298	298	100%	298	100%	298	100%
South Sudan	90	90	100%	90	100%	90	100%
Swaziland	128	126	98%	114	89%	100	78%
Tanzanie	1.172	1.172	100%	1.114	95%	993	85%
Tchad	936	936	100%	880	94%	756	81%
Togo	378	378	100%	375	99%	351	93%
Zambie	834	834	100%	773	93%	593	71%
Zimbabwe	470	470	100%	467	99%	444	94%
* Total Africa	28.377	28.304	100%	27.379	96%	24.139	85%
Antigua et Barbuda	15	15	100%	15	100%	14	93%
Barbade	22	22	100%	22	99%	20	91%
Belize	43	43	100%	41	96%	31	74%
Dominique	41	41	100%	41	99%	40	98%
Grenade	21	21	100%	20	99%	20	97%
Guyane	79	79	100%	76	97%	76	97%
Haïti	1.013	1.012	100%	891	88%	754	74%
Jamaïque	236	236	100%	233	99%	219	93%
République Dominicaine	283	283	100%	281	99%	274	97%
Sainte-Lucie	32	32	100%	32	100%	29	91%
Saint Kitts et Nevis	8	8	100%	8	99%	6	72%
Saint-Vincent -et-les-Grenadines	26	26	100%	26	99%	22	83%
Surinam	27	27	100%	27	99%	20	74%
Trinité et Tobago	29	29	100%	28	99%	22	76%
* Total Caribbean	1.875	1.873	100%	1.742	93%	1.550	83%
Fidji	49	49	100%	48	99%	46	96%
Iles Cook	5	5	100%	5	100%	5	100%
Iles Salomon	69	69	100%	68	99%	61	89%
Kiribati	42	42	100%	42	99%	30	71%
Marshall Island	17	17	100%	17	100%	14	86%
Micronésie	23	23	100%	22	97%	11	46%
Nauru	4	4	100%	4	99%	4	98%
Nioué	3	3	100%	3	100%	3	100%
Palau	5	5	100%	4	70%	4	68%
Papouasie-Nouvelle Guinée	244	240	98%	232	95%	178	73%
Samoa Occidentale	67	67	100%	67	100%	66	99%
Timor Leste	174	174	100%	172	99%	150	86%
Tonga	28	28	100%	28	100%	28	99%
Tuvalu	13	13	100%	13	99%	13	96%
Vanuatu	55	55	100%	52	96%	46	83%

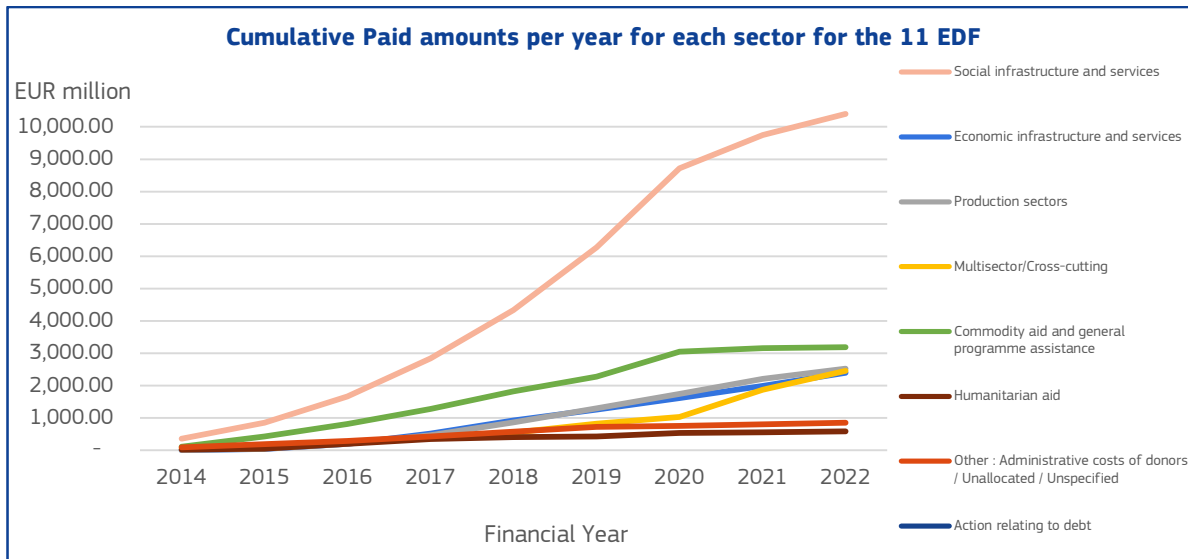
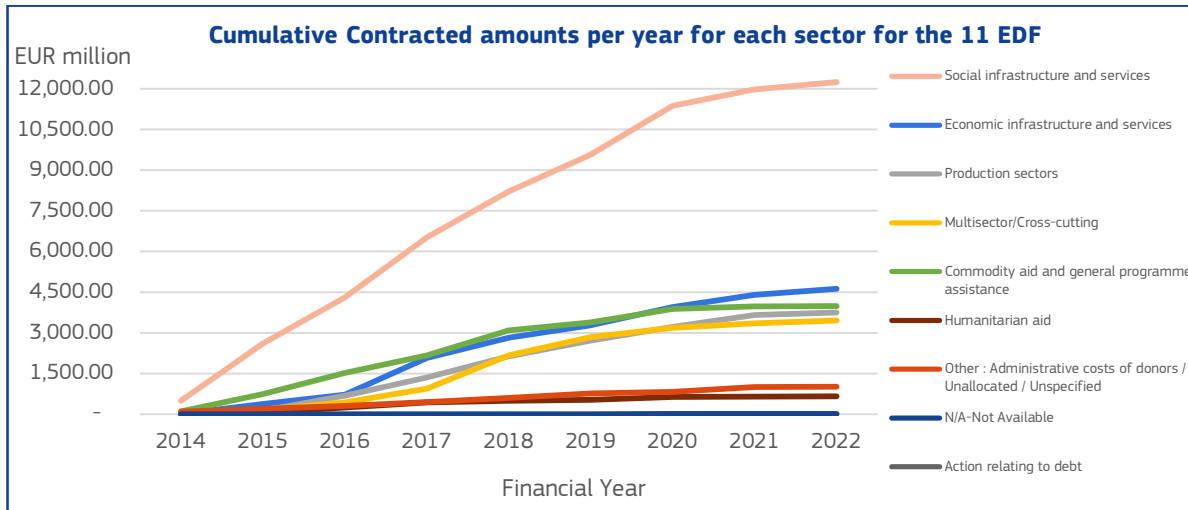
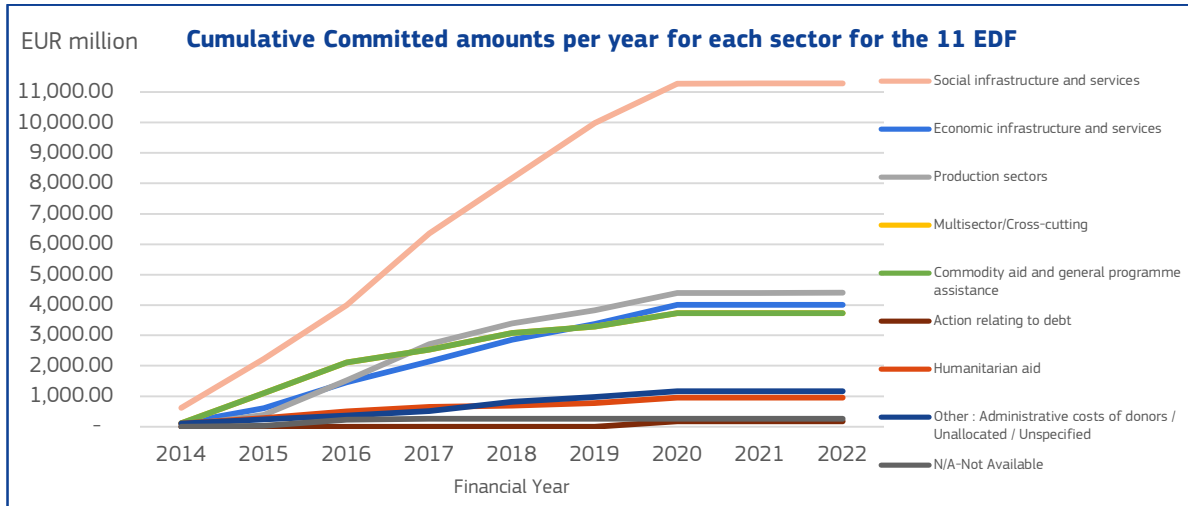
	* Total Pacific	798	794	99%	777	97%	659	83%
	Intra ACP Allocations	8.118	8.005	99%	7.589	93%	6.663	82%
	PALOP	61	61	100%	59	98%	54	89%
	Région Afrique Australe FED 10	137	137	100%	137	100%	134	98%
	REGION AFRIQUE CENTRALE	573	570	99%	538	94%	389	68%
	REGION AFRIQUE EST ET AUSTRALE	3.109	3.106	100%	2.968	95%	2.213	71%
	Région Afrique Occidentale	1.960	1.957	100%	1.930	98%	1.515	77%
	Région Caraïbes	540	539	100%	505	94%	363	67%
	Région Pacifique	327	323	99%	285	87%	196	60%
	* Total regional cooperation ACP	14.826	14.699	99%	14.012	95%	11.526	78%
	ACP	50.168	49.837	99%	48.078	96%	41.716	83%
	Réserve / Non réparti par par pays/terri	32	13	41%	11	35%	10	32%
	All OCT countries	32	13	41%	11	35%	10	32%
	Anguilla	28	28	100%	27	99%	27	99%
	Iles Falklands (Malouines)	10	10	100%	10	100%	10	100%
	Iles Pitcairn	5	5	100%	5	100%	5	100%
	Iles Turks-et-Caicos	32	32	100%	32	100%	32	100%
	Iles Vierges britanniques	2	2	100%	2	98%	2	90%
	Montserrat	33	33	100%	33	100%	33	100%
	Sainte Hélène	38	38	100%	38	100%	38	100%
	* Total British OCT	147	147	100%	146	100%	146	100%
	Antilles néerlandaises	41	40	99%	23	57%	20	49%
	Antilles néerlandaises - Bonaire	4	4	100%	4	98%	2	56%
	Antilles néerlandaises - Saba	3	3	100%	3	100%	3	100%
	Antilles néerlandaises - Sint-Eustatius	2	2	100%	2	100%	2	100%
	Aruba	21	21	100%	21	99%	19	91%
	Sint Maarten	14	14	100%	8	55%	5	33%
	* Total Dutch OCT	86	85	99%	62	72%	52	61%
	Iles Wallis et Futuna	39	39	100%	37	95%	27	71%
	Mayotte	29	29	100%	29	100%	29	100%
	Nouvelle-Calédonie	50	50	100%	50	100%	50	100%
	Polynésie française	51	51	100%	50	98%	49	97%
	Saint-Pierre-et-Miquelon	47	47	100%	47	100%	47	100%
	* Total French OCT	215	215	100%	212	99%	202	94%
	Réserve/non réparti par région	137	137	100%	136	99%	86	63%
	* Total regional cooperation OCT	137	137	100%	136	99%	86	63%
	OCT	617	597	97%	568	92%	497	81%
	TOTAL: ACP+OCT	50.785	50.435	99%	48.646	96%	42.213	83%

Breakdown of Committed, Contracted and Paid amount by spending area for the 11th EDF

11th EDF Breakdown of committed, contracted and paid amount by spending area (DAC sector codes) ⁷⁵			
(EUR million)			
Sector	Committed	Contracted	Paid
Social infrastructure and services			
110-Education	1.192,46	1.133,56	958,72
120-Health	2.131,40	2.485,23	2.201,03
130-Population policies/programmes and reproductive health	352,44	50,67	30,23
140-Water and sanitation	788,50	833,83	479,83
150-Government and civil society	5.826,12	6.373,64	5.426,96
160-Other social infrastructure and services	996,71	1.377,42	1.301,39
Social infrastructure and services TOTAL	11.287,63	12.254,35	10.398,17
Economic infrastructure and services			
210-Transport and storage	1.425,48	2.162,30	990,95
220-Communications	140,96	143,99	101,70
230-Energy	2.015,13	1.893,12	1.065,10
240-Banking and financial services	82,03	118,10	68,99
250-Business and other services	343,43	313,63	170,94
Economic infrastructure and services TOTAL	4.007,01	4.631,15	2.397,68
Production sectors			
310-Agriculture, forestry and fishing	3.252,66	2.886,40	2.074,39
320-Industry, mineral resources and mining, construction	641,59	450,66	224,19
330-Trade and tourism	507,49	416,58	230,57
Production sectors TOTAL	4.401,74	3.753,65	2.529,15
Multisector/Cross-cutting			
410-General environmental protection	989,82	901,85	594,87
430-Other multisector	3.882,47	2.560,60	1.861,88
Multisector/Cross-cutting TOTAL	4.872,29	3.462,45	2.456,75
Commodity aid and general programme assistance			
510-General budget support	3.116,32	3.598,77	2.837,52
520-Developmental food assistance	614,50	389,97	354,32
Commodity aid and general programme assistance TOTAL	3.730,82	3.988,75	3.191,84
Action relating to debt			
600-Action relating to debt	183,00	183,00	183,00
Action relating to debt TOTAL	183,00	183,00	183,00
Humanitarian aid			
720-Emergency response	746,19	473,49	465,38
730-Reconstruction relief and rehabilitation	137,83	64,96	35,79
740-Disaster preparedness	72,79	126,50	84,60
Humanitarian aid TOTAL	956,81	664,95	585,77
Administrative costs of donors / Unallocated / Unspecified			
910-Administrative costs of donors	982,02	967,20	820,72
998-Unallocated / Unspecified	183,74	41,41	29,70
N/A-Not Available	260,50	5,98	2,02
Administrative costs of donors / Unallocated / Unspecified TOTAL	1.426,26	1.014,59	852,44
GRAND TOTAL OF 11th EDF of committed, contracted and paid amount	30.865,56	29.952,88	22.594,80

⁷⁵ Gross amounts (i.e. excluding decommitments and recovery orders); Amounts in columns Committed, Contracted, Paid are colour weighted

Evolution of cumulative Committed, Contracted and Paid amount by spending area for the 11th EDF



3. GLOSSARY

Administrative appropriations

Appropriations to cover the running costs of the entities (staff, buildings, office equipment).

Adopted budget

Draft budget becomes the adopted budget as soon as approved by the budgetary authority.

Amending budget

Decision adopted during the budget year to amend (increase, decrease, transfer) aspects of the adopted budget of that year.

Appropriations

Budget funding.

The budget forecasts both commitments (legal pledges to provide finance) and payments (cash or bank transfers to the beneficiaries). Appropriations for commitments and payments often differ — differentiated appropriations — because multiannual programmes and projects are usually fully committed in the year they are decided and are paid over the years as the implementation of the programme and project progresses.

Assigned revenue

Revenue dedicated to finance specific items of expenditure.

Budget result

The difference between income received and amounts paid, including adjustments for carry-overs, cancellations and exchange rate differences.

For agencies, the resulting amount will have to be reimbursed to the funding authority.

Budget implementation

Consumption of the budget through expenditure and revenue operations.

Budget item / Budget line / Budget position

Revenue and expenditure are shown in the budget structure in accordance with a binding nomenclature, which reflects the nature and purpose of each item, as imposed by the budgetary authority. The individual headings (title, chapter, article or item) provide a formal description of the nomenclature.

Budgetary commitment

Operation by which the authorising officer responsible reserves the budget appropriations necessary to cover for subsequent payments to honour legal commitments.

Cancellation of appropriations

Appropriations which have not been used by the end of the financial year and which cannot be carried over, shall be cancelled.

Carryover of appropriations

Exception to the principle of annuality in so far as appropriations that could not be used in a given budget year may, under strict conditions, be exceptionally carried over for use during the following year.

Commitment appropriations

Commitment appropriations cover the total value of legal obligations (contracts, grant agreements or decisions) that could be signed in the current financial year.

De-commitment

Operation whereby the authorising officer responsible cancels wholly or partly the reservation of appropriations previously made by means of a budgetary commitment.

Differentiated appropriations

Differentiated appropriations are used to finance multiannual operations; they cover, for the current financial year, the total cost of the legal obligations entered into for operations whose implementation extends over more than one financial year.

Economic result

Impact on the balance sheet of expenditure and revenue based on accrual accounting rules.

Entitlements established

Right to collect income from a debtor as recognised through the issuing of a recovery order.

Exchange rate difference

The difference resulting from currency exchange rates applied to the transactions concerning countries outside the euro area, or from the revaluation of assets and liabilities in foreign currencies at the date of the accounts.

Expenditure

Term used to describe spending the budget from all types of funds sources.

Grants

Direct financial contributions from the budget to third-party beneficiaries, engaged in activities that serve Union policies.

Lapsing appropriations

Unused appropriations to be cancelled at the end of the financial year. Lapsing means the cancellation of all or part of the authorisation to make expenditures and/or incur liabilities, as represented by an appropriation.

For joint undertakings (and EIT), as specified in their Financial Rules, any unused appropriations may be entered in the estimate of revenue and expenditure of up to the following three financial years (the so-called "N+3" rule). Hence, lapsing appropriations for JUs can be re-activated until financial year "N+3".

Legal basis / basic act

The legal act adopted by the legislative authority (usually the Council and European Parliament) specifying the objective of a Union spending programme, the purpose of the

appropriations, the rules for intervention, expiry date and the relevant financial rules to serve as a legal basis for the implementation of the spending programme.

Legal commitment

The act whereby the Authorising Officer enters into an obligation towards third parties which results in a charge for the Union budget.

Common forms of legal commitments are contracts in the case of procurement, grant agreements and grant decisions.

Non-differentiated appropriations

Appropriations which meet annual needs and must therefore be committed during the budget year. Only amounts qualifying for automatic carryover can be disbursed in the following year. Non-differentiated appropriations which have not been used, i.e. committed, by the end of the year, are cancelled (unless, exceptionally, permission is given by a Commission decision for a non-automatic carryover). Non-differentiated appropriations apply to administrative expenditure and commitment appropriations equal payment appropriations.

Operational appropriations

Operational appropriations finance the different policies, mainly in the form of grants or procurement.

Outstanding commitments

Outstanding commitments (or RAL, from the French 'reste à liquider') are defined as the amount of appropriations committed that have not yet been paid. They stem directly from the existence of multiannual programmes and the dissociation between commitment and payment appropriations.

Payment appropriations

Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years.

RAL (Reste à liquider)

Amount remaining to be paid on a budgetary commitment at a given moment. Cf. Outstanding commitments

Surplus

Positive difference between revenue and expenditure, which has to be returned to the funding authority. Cf. Budget result

Transfer between budget lines

Transfers between budget lines imply the relocation of appropriations from one budget line to another, in the course of the financial year, and thereby they constitute an exception to the budgetary principle of specification.

4. Detailed financial implementation

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 2022 - ANALYSIS OF CREDITS PER INSTRUMENT

(EUR million)

	INSTRUMENT	INITIAL APPROPRIATION	INCREASES / DECREASES IN CUMULATIVE RESOURCES AT 31 DECEMBER 2021	INCREASE OR DECREASE IN RESOURCES IN 2022	Notes	CURRENT LEVEL APPROPRIATION
ACP	Lomé					
	Regular MS Contributions	12.967	(3.285)	(1)		9.681
	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	(301)			69
	Risk capital	1.000	12			1.012
	Stabex	1.800	(1.077)	(1)		722
	Structural adjustment	1.400	97			1.497
	Sysmin	575	(474)			101
	Total indicative programmes	7.562	(2.612)			4.950
	Utilisation of interest income	0	35			35
	Cotonou					
	Regular MS Contributions	0	649			649
A Envelope - National Allocations	0	417			417	
B Envelope - National Allocations	0	231			231	
Interests and other receipts	0	0			0	
SUB TOTAL ACP	12.967	(2.637)	(1)		10.329	
OCT	Lomé					
	Regular MS Contributions	0	46			46
	Interest-rate subsidies	0	1			1
	Risk capital	0	6			6
	Stabex	0	1			1
	Sysmin	0	2			2
	Total indicative programmes	0	35			35
SUB TOTAL OCT	0	46			46	
TOTAL 8th EDF	12.967	(2.591)	(1)		10.375	

(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 2022 - ANALYSIS OF CREDITS PER INSTRUMENT

(EUR million)

	INSTRUMENT	INITIAL APPROPRIATION	INCREASES / DECREASES IN CUMULATIVE RESOURCES AT 31 DECEMBER 2021	INCREASE OR DECREASE IN RESOURCES IN 2022	Notes	CURRENT LEVEL APPROPRIATION
ACP	Lomé					
	Regular MS Contributions	0	667	(0)		667
	Transfers from 6th EDF - Lomé	0	20			20
	Transfers from 7th EDF - Lomé	0	647	(0)		647
	Cotonou					
	Regular MS Contributions	8.919	5.392	(20)		14.291
	A Envelope - National Allocations	5.318	3.261	(0)		8.579
	B Envelope - National Allocations	2.108	(900)	(4)		1.204
	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	2.231	(1)		2.531
	Peace facility	0	353			353
	Non-mobilisable reserve 8/9th EDF	0	15	(10)		5
	Regional allocations	904	(164)	(4)		736
	Special allocation R.D. Congo	0	105			105
	Special allocation South Sudan	0	267	(3)		264
	Special allocation Sudan	0	110	(8)		102
	Voluntary contribution Peace facility	0	24			24
		SUB TOTAL ACP	8.919	6.059	(20)	
OCT	Lomé					
	Regular MS Contributions	0	3			3
	Transfers from 6th EDF - Lomé	0	0			0
	Transfers from 7th EDF - Lomé	0	3			3
	Cotonou					
	Regular MS Contributions	0	284	(0)		284
	A Envelope - National Allocations	0	235	(0)		235
	B Envelope - National Allocations	0	4			4
	Regional allocations	0	45	(0)		44
	Studies / Technical assistance OCT	0	1			1
		SUB TOTAL OCT	0	288	(0)	
	TOTAL 9th EDF	8.919	6.347	(20)		15.245

- (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 of which 72,6 million was transferred to the newly created State of South Sudan) and 3 million to implementation costs)
- (3) An amount of 36 million from STABEX account was added to the special allocation Sudan.
- (4) 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 in addition to 72,6 million from initial decision) Sudan and 6 million to implementation costs)

Table 1.3 - 10th EDF - EVOLUTION OF APPROPRIATIONS: 31 December 2022 - ANALYSIS OF CREDITS PER INSTRUMENT

(EUR million)

	INSTRUMENT	INITIAL APPROPRIATION	INCREASES / DECREASES IN CUMULATIVE RESOURCES AT 31 DECEMBER 2021	INCREASE OR DECREASE IN RESOURCES IN 2022	Notes	CURRENT LEVEL APPROPRIATION
ACP	Co-financing	0	202			202
	A Envelope - National Allocations	0	185			185
	Implementation costs	0	5			5
	Other Intra-ACP allocations	0	12			12
	Peace facility	0	1			1
	Regular MS Contributions	20.896	(391)	295		20.800
	A Envelope - National Allocations	0	12.454	(84)		12.370
	A Envelope reserve	13.500	(13.500)			0
	B Envelope - National Allocations	0	1.979	(13)		1.966
	B Envelope reserve	1.800	(1.800)			0
	Implementation costs	430	29			459
	Institutional and support expenditure	0	226			226
	Interests and other receipts	0	68	(0)		68
	Intra-ACP Reserve	2.700	(2.700)			0
	National allocations Reserve A Envelope STABEX	0	0	(0)		0
	NIP/RIP reserve	683	(683)			0
	Non-mobilisable reserve 10th EDF	0				137
	Food Security allocation	0	1.822	445		2.267
	Peace facility	0	1.636	(41)		1.595
	Regional allocations	0	1.842			1.842
	Regional allocations reserve	1.783	(1.783)			0
SUB TOTAL ACP	20.896	(189)	306		21.013	
OCT	Regular MS Contributions	0	240	(0)		240
	A Envelope - National Allocations	0	186	(0)		186
	A Envelope reserve	0	0			0
	B Envelope - National Allocations	0	15	(0)		14
	B Envelope reserve	0	0			0
	National allocations Reserve A Envelope STABEX	0	0			0
	Non-mobilisable reserve 10th EDF	0	0	0		17
	Regional allocations	0	34			34
	Regional allocations reserve	0	0			0
	Studies / Technical assistance OCT	0	5			5
SUB TOTAL OCT	0	240	(0)		240	
TOTAL 10th EDF	20.896	51	295		21.242	

(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 2022 - ANALYSIS OF CREDITS PER INSTRUMENT

(EUR million)

	INSTRUMENT	INITIAL APPROPRIATION	INCREASES/DECREASES IN CUMULATIVE RESOURCES AT 31 DECEMBER 2021	INCREASE OR DECREASE IN RESOURCES IN 2022	Notes	CURRENT LEVEL APPROPRIATION
ACP	Co-financing	0	88	2		89
	A Envelope - National Allocations	0	46			46
	Implementation costs	0	4			4
	Other Intra-ACP allocations	0	7			7
	Peace facility	0	25			25
	EC Internal SLA	0	1			1
	A Envelope - National Allocations	0	1			1
	Regular MS Contributions	29.008	308	(602)		28.677
	A Envelope - National Allocations	0	15.628	(179)		15.449
	B Envelope - National Allocations	0	679	(7)		672
	B Envelope reserve	0	0			0
	Implementation costs	1.053	0	10		1.063
	Institutional and support expenditure	0	192			192
	Interests and other receipts	0	20	(2)		18
	Intra-ACP Reserve	3.590	(3.589)	(1)		0
	National allocations Reserve A Envelope STABEX	0	0			0
	Non-mobilisable reserve 11th EDF	0				75
	Food Security allocation	0	2.826	112		2.924
	Peace facility	0	996	(4)		992
	Regional allocations	0	7.317	(24)		7.293
SUB TOTAL ACP	29.008	395			28.768	
OCT	Co-financing	0	0			0
	A Envelope - National Allocations	0	0			0
	EC Internal SLA	0	0			0
	A Envelope - National Allocations	0	0			0
	Regular MS Contributions	0	352	1		353
	A Envelope - National Allocations	0	213	(1)		211
	B Envelope - National Allocations	0	12			12
	NIP/RIP reserve	0	0			0
	Non-mobilisable reserve 11th EDF	0				2
	Regional allocations	0	103	(0)		103
	Studies / Technical assistance OCT	0	9	(0)		8
	Food Security allocation	0	0	1		1
SUB TOTAL OCT	0	352			353	
TOTAL 11th EDF	29.008	870	(721)		29.121	

Council Decision No 2013/759/EU (3) established transitional European Development Fund (EDF) management measures ('Bridging Facility') to (1) 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 2022 - PROGRESS REPORT

(EUR million)

ALLOCATION		EDF				TOTAL
		8	9	10	11	
Regul:	SUB TOTAL: REGULAR MS CONTRIBUTIONS			6	189	195
S	Sundry Income	35				35
	Total indicative programmes	4.985				4.985
	Total Non-Programmable Aid	4.706				4.706
	Transfers from other funds		670			670
Regul:	SUB TOTAL: REGULAR MS CONTRIBUTIONS	9.726	670			10.396
S	A Envelope - National Allocations	417	8.814	12.556	15.660	37.448
	B Envelope - National Allocations	231	1.209	1.980	684	4.104
	Bridging facility				0	0
	CDE, CTA and Parliamentary Assembly		154			154
	Country reserve			0	0	0
	Food Security			488	112	600
	Implementation Costs and Interests Revenues	0	240	532	1.075	1.848
	Intra-ACP allocations		2.884	3.628	4.009	10.521
	Intra-ACP Reserve			0	0	0
	National allocations Reserve A Envelope STABEX			0	0	0
	NIP/RIP reserve			0	0	0
	Non-mobilisable reserve 08/09th EDF		6	6		0
	Non-mobilisable reserve 10th EDF			153		153
	Non-mobilisable reserve 11th EDF				77	
	Regional allocations		780	1.994	7.395	10.170
	Regional allocations reserve			0		0
	Special allocation R.D. Congo		105			105
	Special allocation South Sudan		264			264
	Special allocation Sudan		102			102
	Voluntary contribution Peace facility		24			24
Regul:	SUB TOTAL: REGULAR MS CONTRIBUTIONS	649	14.575	21.034	28.878	65.136
Int:	A Envelope - National Allocations				1	1
Int:	SUB TOTAL: EC INTERNAL SLA				1	1
fin	A Envelope - National Allocations			185	46	231
	Implementation Costs and Interests Revenues			5	4	8
	Intra-ACP allocations			12	33	45
	Regional allocations				8	8
fin	SUB TOTAL: CO-FINANCING			202	89	291
TOTAL		10.375	15.245	21.242	29.157	76.019

Table 2.1 - EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2022 - PROGRESS REPORT (continued)

Decisions	Aggregate Total		Cummulative Figures 2008	Annual Figures 2009	Annual Figures 2010	Annual Figures 2011	Annual Figures 2012	Annual Figures 2013	Annual Figures 2014	Annual Figures 2015	Annual Figures 2016	Annual Figures 2017	Annual Figures 2018	Annual Figures 2019	Annual Figures 2020	Annual Figures 2021	Annual Figures 2022
	EDF At 31/12/2022	% of allocation															
8	10.375	100%	10.786	(42)	(45)	(60)	(64)	(98)	(63)	(12)	(13)	(9)	(4)	(2)	(0)		(0)
9	15.245	100%	16.633	(54)	(116)	(9)	(297)	(72)	(381)	(170)	(104)	(38)	(33)	(22)	(68)	(18)	(5)
10	21.162	100%	4.766	3.501	2.349	3.118	3.524	4.131	(95)	(156)	(80)	(5)	(147)	183	(110)	(172)	356
11	29.275	99%						1.160	5.372	6.688	5.807	4.332	3.153	2.798	(16)	(18)	
Total	76.056		32.185	3.405	2.187	3.049	3.163	3.961	621	5.034	6.491	5.754	4.147	3.311	2.620	(206)	333

Assigned Funds	Aggregate Total		Cummulative Figures 2008	Annual Figures 2009	Annual Figures 2010	Annual Figures 2011	Annual Figures 2012	Annual Figures 2013	Annual Figures 2014	Annual Figures 2015	Annual Figures 2016	Annual Figures 2017	Annual Figures 2018	Annual Figures 2019	Annual Figures 2020	Annual Figures 2021	Annual Figures 2022
	EDF At 31/12/2022	% of allocation															
8	10.374	100%	10.541	(42)	8	(13)	(46)	(11)	(37)	(16)	(6)	(3)	(0)	(1)	(0)		(0)
9	15.244	100%	14.209	997	476	9	(187)	(96)	(1)	(52)	(46)	(20)	16	(4)	(48)	(8)	(1)
10	20.841	98%	130	3.184	2.820	2.514	3.460	3.457	2.687	783	541	550	236	(51)	256	33	241
11	27.806	94%						731	3.293	3.745	5.684	4.687	3.557	3.413	2.085	611	
Total	74.266		24.881	4.140	3.304	2.509	3.226	3.350	3.380	4.008	4.234	6.211	4.940	3.501	3.621	2.110	852

Payments	Aggregate Total		Cummulative Figures 2008	Annual Figures 2009	Annual Figures 2010	Annual Figures 2011	Annual Figures 2012	Annual Figures 2013	Annual Figures 2014	Annual Figures 2015	Annual Figures 2016	Annual Figures 2017	Annual Figures 2018	Annual Figures 2019	Annual Figures 2020	Annual Figures 2021	Annual Figures 2022
	EDF At 31/12/2022	% of allocation															
8	10.374	100%	9.930	152	158	90	15	18	16	(3)	(0)	(1)	(0)	(0)			(0)
9	15.218	100%	10.011	1.806	1.304	906	539	231	145	43	68	111	23	14	6	8	2
10	20.302	96%	90	1.111	1.772	1.879	2.655	2.718	2.760	2.024	1.466	1.277	1.076	456	360	311	347
11	21.912	74%							595	1.024	1.816	2.770	2.970	3.377	4.239	3.082	2.039
Total	67.807		20.031	3.069	3.233	2.874	3.209	2.967	3.516	3.088	3.350	4.158	4.069	3.847	4.605	3.401	2.388

* Negative figures represent decommitments

EDF Total Payments	2.387.655.341,37
<i>of which:</i>	
EDF codelegated to EAC	306.007,10
EDF codelegated to EACEA	6.427.829,85
EDF codelegated to ECHO	122.839.313,97
EDF codelegated to JRC	-
INTPA	2.258.082.190,45

Table 2.2 - EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2022 - CLASS OF AID

(EUR million)

	8	% (1)	9	% (1)	10	EDF % (1)	11	% (1)	TOTAL	% (1)
Regular MS Contributions										
Food Security										
Appropriations					5				5	
Decisions										
Assigned funds					5	100%			5	100%
Payments					2	33%			2	33%
Regular MS Contributions										
Regular MS Contributions										
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	4.985								4.985	
Decisions	4.985	100%							4.985	100%
Assigned funds	4.985	100%							4.985	100%
Payments	4.985	100%							4.985	100%
Total Non-Programmable Aid										
Appropriations	4.706								4.706	
Decisions	4.706	100%							4.706	100%
Assigned funds	4.706	100%							4.706	100%
Payments	4.706	100%							4.706	100%
Transfers from other funds										
Appropriations			670						670	
Decisions			670	100%					670	100%
Assigned funds			670	100%					670	100%
Payments			670	100%					670	100%
Regular MS Contributions										
Regular MS Contributions										
A Envelope - National Allocations										
Appropriations	417		8.814		12.556		15.660		37.448	
Decisions	417	100%	8.813	100%	12.510	100%	15.633	100%	37.374	100%
Assigned funds	417	100%	8.813	100%	12.466	99%	14.606	93%	36.303	97%
Payments	417	100%	8.800	100%	12.332	98%	11.254	72%	32.804	88%
B Envelope - National Allocations										
Appropriations	231		1.209		1.980		1.072		4.491	
Decisions	231	100%	1.209	100%	1.980	100%	1.071	100%	4.491	100%
Assigned funds	231	100%	1.209	100%	1.976	100%	1.051	98%	4.466	99%
Payments	231	100%	1.203	100%	1.974	100%	992	93%	4.400	98%
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%
Food Security										
Appropriations					338		112		450	
Decisions					484	143%	112	100%	596	132%
Assigned funds					312	92%	21	19%	333	74%
Payments					231	68%	3	3%	234	52%
Implementation Costs and Interests Revenues										
Appropriations	0		240		532		1.075		1.848	
Decisions			240	100%	531	100%	1.075	100%	1.846	100%
Assigned funds			240	100%	531	100%	1.069	99%	1.840	100%
Payments			240	100%	527	99%	915	85%	1.682	91%
Intra-ACP allocations										
Appropriations			2.884		3.628		4.009		10.521	
Decisions			2.884	100%	3.618	100%	3.907	97%	10.409	99%
Assigned funds			2.884	100%	3.549	98%	3.822	95%	10.256	97%
Payments			2.884	100%	3.323	92%	3.186	79%	9.393	89%

Table 2.2 - EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2022 - CLASS OF AID
(continued)

		(EUR million)									
		EDF				TOTAL					
		8	% (1)	9	% (1)	10	% (1)	11	% (1)	TOTAL	% (1)
Regional allocations											
	Appropriations			780		1.994		7.395		10.170	
	Decisions			780	100%	1.844	92%	7.388	100%	10.012	98%
	Assigned funds			780	100%	1.812	91%	7.149	97%	9.741	96%
	Payments			777	100%	1.728	87%	5.504	74%	8.009	79%
Special allocation R.D. Congo											
	Appropriations			105						105	
	Decisions			105	100%					105	100%
	Assigned funds			105	100%					105	100%
	Payments			105	100%					105	100%
Special allocation South Sudan											
	Appropriations			264						264	
	Decisions			264	100%					264	100%
	Assigned funds			264	100%					264	100%
	Payments			259	98%					259	98%
Special allocation Sudan											
	Appropriations			102						102	
	Decisions			102	100%					102	100%
	Assigned funds			102	100%					102	100%
	Payments			102	100%					102	100%
Voluntary contribution Peace facility											
	Appropriations			24						24	
	Decisions			24	100%					24	100%
	Assigned funds			24	100%					24	100%
	Payments			24	100%					24	100%
Regular MS Contributions											
Co-financing											
A Envelope - National Allocations											
	Appropriations					185		46		231	
	Decisions					178	96%	46	100%	224	97%
	Assigned funds					175	95%	45	98%	220	95%
	Payments					172	93%	26	58%	198	86%
Implementation Costs and Interests Revenues											
	Appropriations					5		4		8	
	Decisions					5	111%	4	100%	9	106%
	Assigned funds					5	111%	4	100%	9	106%
	Payments					4	87%	0	10%	4	53%
Intra-ACP allocations											
	Appropriations					12		33		45	
	Decisions					11	91%	33	100%	44	98%
	Assigned funds					11	91%	33	100%	44	98%
	Payments					11	91%	27	83%	38	85%
Regional allocations											
	Appropriations							8		8	
	Decisions							6	75%	6	75%
	Assigned funds							6	75%	6	75%
	Payments							4	50%	4	50%
Co-financing											
EC Internal SLA											
A Envelope - National Allocations											
	Appropriations							1		1	
	Decisions							1	52%	1	52%
	Assigned funds							1	52%	1	52%
	Payments							1	52%	1	52%
EC Internal SLA											
Non-mobilisable reserve											
	Non-mobilisable reserve 08/09th EDF							1		1	
	Non-mobilisable reserve 10th EDF									112	112
	Non-mobilisable reserve 11th EDF									77	77
Mobilisable reserves											
	Country reserve										
	Intra-ACP Reserve									(0)	(0)
	National allocations Reserve A Envelope STABEX							(0)		(0)	(0)
	NIP/RIP reserve									(100)	(100)
	Regional allocations reserve										
Non-mobilisable reserve											
	Non-mobilisable reserve 08/09th EDF							5		5	5
	Non-mobilisable reserve 10th EDF									41	41
Non-mobilisable reserve											
TOTAL: ALL ALLOCATIONS											
	Appropriations	10.375		15.245		21.242		29.157		76.019	
	Decisions	10.375	100%	15.245	100%	21.162	100%	29.275	99%	76.056	100%
	Assigned funds	10.374	100%	15.244	100%	20.841	98%	27.806	94%	74.266	97%
	Payments	10.374	100%	15.218	100%	20.302	96%	21.912	74%	67.807	89%

(1) % of appropriations

Table 2.3 - EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2022 - CLASS OF AID - ACP + PTOM - 8 th EDF

(EUR million)

	CREDITS		DECISIONS		ASSIGNED FUNDS		PAYMENTS	
	(1)	(2)	(2) : (1)	(3)	(3) : (2)	(4)	(4) : (3)	
ACP								
Regular MS Contributions								
Utilisation of interest income	35	35	100%	35	100%	35	100%	
SUB TOTAL: SUNDRY INCOME	35	35	100%	35	100%	35	100%	
Total indicative programmes	4.950	4.950	(0)	4.950	(0)	4.950	100%	
SUB TOTAL: TOTAL INDICATIVE PROGRAMMES	4.950	4.950	(0)	4.950	(0)	4.950	100%	
Aid for refugees	100	100	100%	100	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	100%	68	100%	68	100%	
Risk capital	1.012	1.012	100%	1.012	100%	1.012	100%	
Stabex	722	722	100%	722	100%	722	100%	
Structural adjustment	1.497	1.497	100%	1.497	100%	1.497	100%	
Sysmin	101	101	100%	101	100%	101	100%	
SUB TOTAL: TOTAL NON-PROGRAMMABLE AID	4.696	4.696	0	4.695	0	4.695	100%	
ACP								
Regular MS Contributions								
A Envelope - National Allocations	417	417	100%	417	(0)	417	100%	
SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS	417	417	0	417	(0)	417	100%	
B Envelope - National Allocations	231							
Compensation export earnings		231		231	(0)	231	(0)	
SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS	231	231	0	231	(0)	231	(0)	
Interests and other receipts	0							
SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS REVENUES	0							
TOTAL ACP (A)	10.329	10.329	(0)	10.329	(0)	10.329	(0)	
OCT								
Regular MS Contributions								
Total indicative programmes	35	35	100%	35	100%	35	100%	
SUB TOTAL: TOTAL INDICATIVE PROGRAMMES	35	35	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%	
Sysmin	2	2	100%	2	100%	2	100%	
SUB TOTAL: TOTAL NON-PROGRAMMABLE AID	10	10	100%	10	100%	10	100%	
TOTAL OCT (B)	46	46	100%	46	100%	46	100%	
TOTAL: ACP+OCT (A+B)	10.375	10.375	(0)	10.374	(0)	10.374	(0)	

Table 2.4 - EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2022 - CLASS OF AID - ACP + PTOM - 9 th EDF

		(EUR million)								
		CREDITS		DECISIONS		ASSIGNED FUNDS		PAYMENTS		
		(1)	(2)	(2) : (1)	(3)	(3) : (2)	(4)	(4) : (3)		
ACP										
Lomé	Regular MS Contributions									
	Transfers from 6th EDF - Lomé	20	20	100%	20	100%	20	100%		
	Transfers from 7th EDF - Lomé	647	647	(0)	647	(0)	647	0	100%	
	SUB TOTAL: TRANSFERS FROM OTHER FUNDS	667	667	(0)	667	(0)	667	0	100%	
ACP										
Cotonou	Regular MS Contributions									
	A Envelope - National Allocations	8.579	8.578	(1)	8.578	(1)	8.566	0	100%	
	SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS	8.579	8.578	(1)	8.578	(1)	8.566	0	100%	
	B Envelope - National Allocations	1.204								
	Compensation export earnings		148		148	100%	148		100%	
	Emergency aid		1.045		1.045	(0)	1.040		99%	
	Heavily indebted poor countries		11		11	100%	11		100%	
	SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS	1.204	1.204	100%	1.204	(0)	1.199		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	100%	177		100%	
	Interests and other receipts	63	63	100%	63	100%	63		100%	
	SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS REVENUES	239	239	100%	239	100%	239		100%	
	Other Intra-ACP allocations	2.531	2.531	100%	2.531	(0)	2.531	(0)	100%	
	Peace facility	353	353	100%	353	100%	353		100%	
	SUB TOTAL: INTRA-ACP ALLOCATIONS	2.884	2.884	100%	2.884	(0)	2.884	(0)	100%	
	Regional allocations	736	736	(4)	735	(0)	732	(0)	100%	
	SUB TOTAL: REGIONAL ALLOCATIONS	736	736	(4)	735	(0)	732	(0)	100%	
	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	264	264	100%	264	(0)	259	2	98%	
	SUB TOTAL: SPECIAL ALLOCATION SOUTH SUDAN	264	264	100%	264	(0)	259	2	98%	
Special allocation Sudan	102	102	100%	102	100%	102		100%		
SUB TOTAL: SPECIAL ALLOCATION SUDAN	102	102	100%	102	100%	102		100%		
Voluntary contribution Peace facility	24	24	100%	24	100%	24		100%		
SUB TOTAL: VOLUNTARY CONTRIBUTION PEACE FACILITY	24	24	100%	24	100%	24		100%		
TOTAL: ACP (A)		14.958	14.957	(0)	14.957	(1)	14.931	2	100%	
OCT										
Lomé	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										
Cotonou	Regular MS Contributions									
	A Envelope - National Allocations	235	235	(0)	235	(0)	235	0	100%	
	SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS	235	235	(0)	235	(0)	235	0	100%	
	B Envelope - National Allocations	4								
	Emergency aid		4		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	44	44	(0)	44	(0)	44	(0)	100%		
SUB TOTAL: REGIONAL ALLOCATIONS	44	44	(0)	44	(0)	44	(0)	100%		
TOTAL: OCT (B)		288	288	(0)	288	(0)	288	(0)	100%	
TOTAL: ACP+OCT (A+B)		15.245	15.245	(0)	15.244	(1)	15.218	2	100%	

Table 2.5 - EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2022 - CLASS OF AID - ACP + PTOM - 10 th EDF

(EUR million)										
	CREDITS		DECISIONS		ASSIGNED FUNDS			PAYMENTS		
	(1)	(2)	(2) : (1)	%	(3)	(3) : (2)	%	(4)	(4) : (3)	%
Regular MS Contributions										
Allocations										
A Envelope - National Allocations	12.370	12.325	(67)	100%	12.283	(50)	100%	12.162	19	99%
SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS	12.370	12.325	(67)	100%	12.283	(50)	100%	12.162	19	99%
B Envelope - National Allocations	1.966									
Compensation export earnings		195	(4)		193	(3)	99%	192	(2)	100%
Emergency aid		827	(2)		826	(0)	100%	825	1	100%
Heavily indebted poor countries		49			49		100%	49		100%
Other chocs with budgetary impact		895	(1)		894	(0)	100%	894	1	100%
SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS	1.966	1.965	(6)	100%	1.961	(3)	100%	1.959	(0)	100%
Food Security	343	484	484	141%	316	316	65%	232	232	73%
SUB TOTAL: FOOD SECURITY	343	484	484	141%	316	316	65%	232	232	73%
Implementation costs	459	459		100%	459		100%	455		99%
Interests and other receipts	68	67		98%	67		100%	67		100%
SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS	527	526	0	100%	526	0	100%	522	0	99%
Institutional and support expenditure	226	226		100%	226		100%	213		94%
Other Intra-ACP allocations	1.807	1.797	(17)	99%	1.785	(23)	99%	1.755	3	98%
Peace facility	1.595	1.595	(20)	100%	1.539	20	96%	1.356	82	88%
SUB TOTAL: INTRA-ACP ALLOCATIONS	3.628	3.618	(37)	100%	3.549	(3)	98%	3.323	84	94%
Regional allocations	1.960	1.810	(15)	92%	1.778	(16)	98%	1.694	2	95%
SUB TOTAL: REGIONAL ALLOCATIONS	1.960	1.810	(15)	92%	1.778	(16)	98%	1.694	2	95%
Co-financing										
Allocations										
A Envelope - National Allocations	185	178	(1)	96%	175	(2)	98%	172	8	98%
SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS	185	178	(1)	96%	175	(2)	98%	172	8	98%
Implementation costs	5	5		111%	5		100%	4	1	78%
SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS	5	5	0	111%	5	0	100%	4	1	78%
Other Intra-ACP allocations	12	10		91%	10		100%	10		100%
Peace facility	1	1		99%	1		100%	1		100%
SUB TOTAL: INTRA-ACP ALLOCATIONS	12	11	0	91%	11	0	100%	11	0	100%
Mobilisable reserves										
Reserves										
A Envelope reserve	0									
B Envelope reserve	0									
SUB TOTAL: COUNTRY RESERVE	0									
Intra-ACP Reserve	0									
SUB TOTAL: INTRA-ACP RESERVE	0									
National allocations Reserve A Envelope STABEX	0									
SUB TOTAL: NATIONAL ALLOCATIONS RESERVE A	0									
NIP/RIP reserve	0									
SUB TOTAL: NIP/RIP RESERVE	0									
Regional allocations reserve	0									
SUB TOTAL: REGIONAL ALLOCATIONS RESERVE	0									
Non-mobilisable reserve										
Reserves										
Non-mobilisable reserve 10th EDF	137									
SUB TOTAL: NON-MOBILISABLE RESERVE 10th EDF	137									
Regular MS Contributions										
Allocations										
A Envelope - National Allocations	186	186	(1)	100%	183	0	99%	170	1	93%
SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS	186	186	(1)	100%	183	0	99%	170	1	93%
B Envelope - National Allocations	14									
Emergency aid		8	(0)		8		100%	8		100%
Other chocs with budgetary impact		6			6		100%	6		100%
SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS	14	14	(0)	100%	14	0	100%	14	0	100%
Studies / Technical assistance OCT	5	5		100%	5		100%	5		100%
SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS	5	5	0	100%	5	0	100%	5	0	100%
Regional allocations	34	34		100%	34		99%	34	0	100%
SUB TOTAL: REGIONAL ALLOCATIONS	34	34	0	100%	34	0	99%	34	0	100%
Mobilisable reserves										
Reserves										
A Envelope reserve	0									
B Envelope reserve	0									
SUB TOTAL: COUNTRY RESERVE	0									
National allocations Reserve A Envelope STABEX	0									
SUB TOTAL: NATIONAL ALLOCATIONS RESERVE A	0									
Regional allocations reserve	0									
SUB TOTAL: REGIONAL ALLOCATIONS RESERVE	0									
Non-mobilisable reserve										
Reserves										
Non-mobilisable reserve 10th EDF	17									
SUB TOTAL: NON-MOBILISABLE RESERVE 10th EDF	17									
TOTAL: ACP+OCT (INCL. RESERVES) (A+B)	21.242	21.162	356	100%	20.841	241	98%	20.302	347	97%

Table 2.6 - EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2022 - CLASS OF AID - ACP + PTOM - 11 th EDF

(EUR million)										
	DECISIONS				ASSIGNED FUNDS				PAYMENTS	
	CREDITS		AGGREG. ANNUAL	%	AGGREG. ANNUAL		%	AGGREG. ANNUAL	%	
	(1)	(2)	(2) : (1)	(3)	(3) : (2)	(4)	(4) : (3)			
Regular MS Contributions										
Allocations										
A Envelope - National Allocations	15.449	15.421	(110)	100%	14.413	391	93%	11.062	1.086	77%
SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS	15.449	15.421	(110)	100%	14.413	391	93%	11.062	1.086	77%
B Envelope - National Allocations	1.060									
Emergency aid		951	(3)		931	22	98%	871	115	94%
Other chocs with budgetary impact		109			109		100%	109		100%
SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS	1.060	1.060	(3)	100%	1.039	22	98%	980	115	94%
Bridging facility	0									
SUB TOTAL: BRIDGING FACILITY	0									
Food Security	112	112	112	100%	21	21	19%	3	3	15%
SUB TOTAL: FOOD SECURITY	112	112	112	100%	21	21	19%	3	3	15%
Implementation costs	1.049	1.049	(3)	100%	1.046	(0)	100%	895	54	86%
Interests and other receipts	18	18		100%	17		93%	15		90%
SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS	1.067	1.067	(3)	100%	1.063	(0)	100%	910	54	86%
Institutional and support expenditure	192	192		100%	189	33	98%	142	15	75%
Other Intra-ACP allocations	2.825	2.723	(1)	96%	2.660	90	98%	2.098	206	79%
Peace facility	992	992		100%	974	(3)	98%	946	(3)	97%
SUB TOTAL: INTRA-ACP ALLOCATIONS	4.009	3.907	(1)	97%	3.822	120	98%	3.186	218	83%
Regional allocations	7.293	7.286	(14)	100%	7.047	56	97%	5.452	526	77%
SUB TOTAL: REGIONAL ALLOCATIONS	7.293	7.286	(14)	100%	7.047	56	97%	5.452	526	77%
Co-financing										
Allocations										
A Envelope - National Allocations	46	46		100%	45	(0)	98%	26	8	59%
SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS	46	46	0	100%	45	(0)	98%	26	8	59%
Implementation costs	4	4		100%	4		100%	0		10%
SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS	4	4	0	100%	4	0	100%	0	0	10%
Other Intra-ACP allocations	7	7		100%	7		100%	2	2	33%
Peace facility	25	25		100%	25		100%	25	1	98%
SUB TOTAL: INTRA-ACP ALLOCATIONS	33	33	0	100%	33	0	100%	27	4	83%
Regional allocations	8	6	2	75%	6	2	100%	4		67%
SUB TOTAL: REGIONAL ALLOCATIONS	8	6	2	75%	6	2	100%	4		67%
Mobilisable reserves										
Reserves										
B Envelope reserve	0									
SUB TOTAL: COUNTRY RESERVE	0									
Intra-ACP Reserve	0									
SUB TOTAL: INTRA-ACP RESERVE	0									
National allocations Reserve A Envelope STABEX	0									
SUB TOTAL: NATIONAL ALLOCATIONS RESERVE A	0									
NIP/RIP reserve										
SUB TOTAL: NIP/RIP RESERVE	0									
Non-mobilisable reserve										
Reserves										
Non-mobilisable reserve 11th EDF	75									
SUB TOTAL: NON-MOBILISABLE RESERVE 11TH EDF	75									
EC Internal SLA										
Reserves										
A Envelope - National Allocations	1	1		52%	1		100%	1		100%
SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS	1	1		52%	1		100%	1		100%
Regular MS Contributions										
Allocations										
A Envelope - National Allocations	211	211	(1)	100%	194	(1)	92%	192	9	99%
SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS	211	211	(1)	100%	194	(1)	92%	192	9	99%
B Envelope - National Allocations	12									
Emergency aid		9			9		99%	9		98%
Other chocs with budgetary impact		3			3		100%	3		100%
SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS	12	12	0	100%	12	0	100%	12	0	99%
Bridging facility	0									
SUB TOTAL: BRIDGING FACILITY	0									
Studies / Technical assistance OCT	8	8	(0)	100%	6		77%	5	0	84%
SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS	8	8	(0)	100%	6	0	77%	5	0	84%
Regional allocations	103	102	(0)	100%	102	0	100%	52	15	51%
SUB TOTAL: REGIONAL ALLOCATIONS	103	102	(0)	100%	102	0	100%	52	15	51%
Co-financing										
Allocations										
A Envelope - National Allocations	0									
SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS	0									
Mobilisable reserves										
Reserves										
NIP/RIP reserve	0									
SUB TOTAL: NIP/RIP RESERVE	0									
Non-mobilisable reserve										
Reserves										
Non-mobilisable reserve 11th EDF	2									
SUB TOTAL: NON-MOBILISABLE RESERVE 11TH EDF	2									
EC Internal SLA										
Reserves										
A Envelope - National Allocations	0									
SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS	0									
TOTAL: ACP+OCT (INCL. RESERVES) (A+B)	25.306	29.275	(10)	99%	27.806	611	95%	21.912	2.039	79%

Table 3.1.1. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million)

	8 th EDF Cumulative 2022	Lomé PIN - programmes indicatifs nationaux			Lomé Total Non-Programmable Aid				Lomé Interest			Cotonou A Envelope			Cotonou B Envelope			TOTAL				
		Appropriations	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	Assign. Funds	Paym.	
General / enveloppe administrative/Intér	35									35	100%	35	100%							35	35	35
Réserve / Non réparti par pays	3.199					3.199	100%	3.199	100%											3.199	3.199	3.199
All ACP countries	3.234					3.199	99%	3.199	99%	35	1%	35	1%							3.234	3.234	3.234
Angola	72	72	100%	72	100%															72	72	72
Bénin	165	112	68%	112	68%	53	32%	53	32%											165	165	165
Botswana	63	31	50%	31	50%									4	6%		6%	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
Cameroun	146	102	70%	102	70%	44	30%	44	30%											146	146	146
Cap Vert	47	29	62%	29	62%	18	38%	18	38%											47	47	47
Comores	10	10	100%	10	100%															10	10	10
Congo (Brazzaville)	9	9	100%	9	100%															9	9	9
Congo (République démocratique du)	24	19	80%	19	80%	5	20%	5	20%											24	24	24
Côte d'Ivoire	75	53	71%	53	71%	22	29%	22	29%											75	75	75
Djibouti	25	16	64%	16	64%	9	36%	9	36%											25	25	25
Erythée	0	0	100%	0	100%															0	0	0
Ethiopie	249	137	55%	137	55%	113	45%	113	45%					0	0%	0	0%			249	249	249
Gabon	77	37	48%	37	48%	7	9%	7	9%									33	43%	77	77	77
Gambie	25	16	63%	16	63%	9	37%	9	37%											25	25	25
Ghana	240	122	51%	122	51%	79	33%	79	33%									39	16%	240	240	240
Guinée Bissau	77	41	54%	41	54%	1	2%	1	2%					34	45%	34	45%			77	77	77
Guinée (Conakry)	115	94	81%	94	81%	21	19%	21	19%											115	115	115
Guinée équatoriale	3	3	100%	3	100%															3	3	3
Ile Maurice	30	30	100%	30	100%															30	30	30
Kenya	80	63	79%	63	79%	17	21%	17	21%											80	80	80
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
Mauritanie	121	57	48%	57	48%	27	22%	27	22%											121	121	121
Mozambique	441	168	38%	168	38%	131	30%	131	30%					142	32%	142	32%			441	441	441
Namibie	49	49	100%	49	100%															49	49	49
Niger	204	111	55%	111	55%	39	19%	39	19%					1	0%	1	0%	52	26%	204	204	204
Ouganda	288	194	67%	194	67%	94	33%	94	33%											288	288	288
République centrafricaine	78	55	70%	55	70%	23	30%	23	30%											78	78	78
Rwanda	150	95	63%	95	63%	55	37%	55	37%											150	150	150
Sao Tomé-et-Principe	12	9	70%	9	70%	4	30%	4	30%											12	12	12
Sénégal	147	95	64%	95	64%	53	36%	53	36%											147	147	147
Seychelles	5	5	100%	5	100%															5	5	5
Sierra Leone	93	62	67%	62	67%	30	33%	30	33%											93	93	93
Somalie	48	48	100%	48	100%															48	48	48
Swaziland	25	21	87%	21	87%									3	13%	3	13%			25	25	25
Tanzanie	335	199	59%	199	59%	137	41%	137	41%											335	335	335
Tchad	193	142	74%	142	74%	51	26%	51	26%											193	193	193
Zambie	227	136	60%	136	60%	91	40%	91	40%											227	227	227
Zimbabwe	87	87	100%	87	100%															87	87	87
* Total Africa	5.292	3.303	62%	3.303	62%	1.418	27%	1.418	27%					382	7%	382	7%	189	4%	5.292	5.291	5.291
Antigua et Barbuda	0	0	100%	0	100%															0	0	0
Bahamas	2	2	100%	2	100%															2	2	2
Barbade	4	4	100%	4	100%															4	4	4
Belize	10	10	99%	10	99%									0	1%	0	1%			10	10	10
Dominique	6	6	100%	6	100%															6	6	6
Grenade	0	0	100%	0	100%															0	0	0
Guyane	39	29	73%	29	73%	11	27%	11	27%											39	39	39
Haïti	74	63	84%	63	84%	12	16%	12	16%											74	74	74
Jamaïque	122	53	43%	53	43%	43	35%	43	35%					27	22%	27	22%			122	122	122
République Dominicaine	94	94	100%	94	100%															94	94	94
Sainte-Lucie	1	1	100%	1	100%															1	1	1
Saint Kitts et Nevis	3	3	100%	3	100%															3	3	3
Saint-Vincent -et-les-Grenadines	2	2	100%	2	100%															2	2	2
Surinam	19	19	100%	19	100%															19	19	19
Trinité et Tobago	7	7	100%	7	100%															7	7	7
* Total Caribbean	385	293	76%	293	76%	65	17%	65	17%					27	7%	27	7%			385	385	385

Table 3.1.1. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

	8 th EDF		Lomé				Lomé				Cotonou				Cotonou				TOTAL	
	Cumulative 2022	Appropriations	PIN - programmes nationaux		Indicatifs nationaux		Total Non-Programmable Aid		Interest		A Enveloppe		B Enveloppe				Assgn. Funds	Paym.		
			Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.			Paym.	% of Appr.
Fidji	17	17	100%	17	100%												17	17		
Iles Salomon	16	14	86%	14	86%	2	14%	2	14%								16	16		
Kiribati	9	9	100%	9	100%												9	9		
Papouasie-Nouvelle Guinée	91	39	43%	39	43%	10	11%	10	11%								91	91		
Samoa Occidentale	17	14	80%	14	80%					3	20%	3	20%	42	46%	42	46%	17	17	
Tonga	5	5	100%	5	100%												5	5		
Tuvalu	2	2	100%	2	100%												2	2		
Vanuatu	17	10	60%	10	60%	2	9%	2	9%								17	17		
* Total Pacific	174	109	63%	109	63%	14	8%	14	8%					42	24%	42	24%	174	174	
ACP	661	661	100%	661	100%												661	661		
Intra ACP Allocations	661	661	100%	661	100%												661	661		
PALOP	10	10	100%	10	100%												10	10		
Région Afrique Australe	57	57	100%	57	100%												57	57		
Région Afrique Centrale	77	77	100%	77	100%												77	77		
Région Afrique Occidentale	194	194	100%	194	100%												194	194		
Région Afrique Orientale	161	161	100%	161	100%												161	161		
Région Caraïbes	40	40	100%	40	100%												40	40		
Région Océan Indien	11	11	100%	11	100%												11	11		
Région Pacifique	33	33	100%	33	100%												33	33		
* Total regional cooperation ACP	1,245	1,245	100%	1,245	100%												1,245	1,245		
ACP	10,329	4,950		4,950		4,696		4,695		35		35		417		417		231		
ACP	10,329	4,950		4,950		4,696		4,695		35		35		417		417		231		
Réserve / Non réparti par par pays/terri	9					9	100%	9	100%								9	9		
Territoires français non répartis	1					1	100%	1	100%								1	1		
All OCT countries	10					10	100%	10	100%								10	10		
Anguilla	1	1	100%	1	100%												1	1		
Montserrat	2	2	100%	2	100%												2	2		
Sainte Hélène	0	0	100%	0	100%												0	0		
* Total British OCT	2	2	100%	2	100%												2	2		
Antilles néerlandaises	4	4	100%	4	100%												4	4		
Aruba	0	0	100%	0	100%												0	0		
* Total Dutch OCT	4	4	100%	4	100%												4	4		
Iles Wallis et Futuna	1	1	100%	1	100%												1	1		
Mayotte	1	1	100%	1	100%												1	1		
Nouvelle-Calédonie	7	7	100%	7	100%												7	7		
Polynésie française	10	10	100%	10	100%												10	10		
Saint-Pierre-et-Miquelon	3	3	100%	3	100%												3	3		
* Total French OCT	23	23	100%	23	100%												23	23		
Régionale PT française	5	5	100%	5	100%												5	5		
Régionale PT néerlandaise	0	0	100%	0	100%												0	0		
Régionale PT UK	0	0	100%	0	100%												0	0		
* Total regional cooperation OCT	5	5	100%	5	100%												5	5		
OCT	46	35		35		10		10									45,76	45,76		
TOTAL: ACP+OCT	10,375	4,985	48%	4,985	48%	4,706	45%	4,706	45%	35	0%	35	0%	417	4%	417	4%	231	2%	
TOTAL: ACP+OCT	10,375	4,985	48%	4,985	48%	4,706	45%	4,706	45%	35	0%	35	0%	417	4%	417	4%	231	2%	

Table 3.1.2. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million)

8 th EDF	Appropriations	Lomé				Lomé				Cotonou				Cotonou				TOTAL			
		PIN - programmes indicatifs nationaux				Total Non-Programmable Aid				A Enveloppe				B Enveloppe				Dec.	Assigned funds	Paym.	
		Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.				
Annual 2022																					
General / enveloppe administrative/intér	35																				
Réserve / Non réparti par pays	3 199																0	0			
All ACP countries	3 234				0	0%	0	0%									0	0			
Angola	72																0	0			
Bénin	165																				
Botswana	63																0	(0)			
Burkina Faso	375																0	(0)			
Burundi	22																				
Cameroun	146																				
Cap Vert	47																				
Comores	10																				
Congo (Brazzaville)	9																	0			
Congo (République démocratique du)	24																0	(0)			
Côte d'Ivoire	75																				
Djibouti	25																				
Erythrée	0																				
Ethiopie	249																				
Gabon	77																0	0			
Gambie	25																				
Ghana	240																0	(0)			
Guinée Bissau	77																				
Guinée (Conakry)	115																				
Guinée équatoriale	3																0				
Ile Maurice	30																				
Kenya	80																				
Lesotho	63																				
Madagascar	261																				
Malawi	259																				
Mali	278																				
Mauritanie	121																				
Mozambique	441																0	(0)			
Namibie	49																				
Niger	204																0	(0)			
Ouganda	288																				
République centrafricaine	78																				
Rwanda	150																				
Sao Tomé-et-Principe	12																				
Sénégal	147																				
Seychelles	5																0	(0)			
Sierra Leone	93																				
Somalie	48																				
Swaziland	25																				
Tanzanie	335																				
Tchad	193																				
Zambie	227																0	(0)			
Zimbabwe	87																				
* Total Africa	5 292	0	0%	0	0%				0	0%			0	0%			0	(0)	0		
Antigua et Barbuda	0																				
Bahamas	2																				
Barbade	4																				
Belize	10																				
Dominique	6																				
Guyane	0																0	(0)			
Guyane	39																0	(0)			
Haiti	74	(0)	(0%)														(0)	(0)			
Jamaïque	122																				
République Dominicaine	94																				
Sainte-Lucie	1																				
Saint Kitts et Nevis	3																				
Saint-Vincent -et-les-Grenadines	2																				
Surinam	19																				
Trinité et Tobago	7																				
* Total Caribbean	385	(0)	(0%)														(0)	(0)			
Fidji	17																				
Iles Salomon	16																				
Kiribati	9																				
Papouasie-Nouvelle Guinée	91																(0)	(0%)	0	(0)	(0)
Samoa Occidentale	17																				
Tonga	5																				
Tuvalu	2																				
Vanuatu	17																				
* Total Pacific	174												0	0%	(0)	(0%)	0	(0)	0	(0)	
Intra ACP Allocations	661																				
PALOP	10																				
Région Afrique Australe	57																				
Région Afrique Centrale	77																				
Région Afrique Occidentale	194																				
Région Afrique Orientale	161																				
Région Caraïbes	40																				
Région Océan Indien	11																				
Région Pacifique	33																				
* Total regional cooperation ACP	1 245																				
ACP	10 329	(0)		0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	(0)	(0%)	(0)	(0)	(0)	
Réserve / Non réparti par par pays/terri	9																				
Territoires français non répartis	1																				
All OCT countries	10																				
Anquilla	1																				
Montserrat	2																				
Sainte Hélène	0																				
* Total British OCT	2																				
Antilles néerlandaises	4																				
Aruba	0																				
* Total Dutch OCT	4																				
Iles Wallis et Futuna	1																				
Mayotte	1																				
Nouvelle-Calédonie	7																				
Polynésie française	10																				
Saint-Pierre-et-Miquelon	3																				
* Total French OCT	23																				
Régionale PT française	5																				
Régionale PT néerlandaise	0																				
Régionale PT UK	0																				
* Total regional cooperation OCT	5																				

Table 3.1.3. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million)

	8 th EDF Cumulative 2022	Appropriations			Lomé Total Non-Programmable Aid			Interest			A Envelope			Cotonou B Envelope			Implementation costs			TOTAL		
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.
General / enveloppe administrative/intér	35							35	35	35										35	35	35
Réserve / Non réparti par pays	3.199				3.199	3.199	3.199													3.199	3.199	3.199
All ACP countries	3.234				3.199	3.199	3.199	35	35	35										3.234	3.234	3.234
Angola	72	72	72	72																72	72	72
Bénin	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
Cameroun	146	102	102	102	44	44	44													146	146	146
Cap Vert	47	29	29	29	18	18	18													47	47	47
Comores	10	10	10	10																10	10	10
Congo (Brazzaville)	9	9	9	9																9	9	9
Congo (République démocratique du)	24	19	19	19	5	5	5													24	24	24
Côte d'Ivoire	75	53	53	53	22	22	22													75	75	75
Djibouti	25	16	16	16	9	9	9													25	25	25
Erythrée	0	0	0	0																0	0	0
Ethiopie	249	137	137	137	113	113	113				0	0	0							249	249	249
Gabon	77	37	37	37	7	7	7							33	33	33				77	77	77
Gambie	25	16	16	16	9	9	9													25	25	25
Ghana	240	122	122	122	79	79	79							39	39	39				240	240	240
Guinée Bissau	77	41	41	41	1	1	1				34	34	34							77	77	77
Guinée (Conakry)	115	94	94	94	21	21	21													115	115	115
Guinée équatoriale	3	3	3	3																3	3	3
Ile Maurice	30	30	30	30																30	30	30
Kenya	80	63	63	63	17	17	17													80	80	80
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
Mauritanie	121	57	57	57	27	27	27							36	36	36				121	121	121
Mozambique	441	168	168	168	131	131	131				142	142	142							441	441	441
Namibie	49	49	49	49																49	49	49
Niger	204	111	111	111	39	39	39				1	1	1	52	52	52				204	204	204
Ouganda	288	194	194	194	94	94	94													288	288	288
République centrafricaine	78	55	55	55	23	23	23													78	78	78
Rwanda	150	95	95	95	55	55	55													150	150	150
Sao Tomé-et-Principe	12	9	9	9	4	4	4													12	12	12
Sénégal	147	95	95	95	53	53	53													147	147	147
Seychelles	5	5	5	5																5	5	5
Sierra Leone	93	62	62	62	30	30	30													93	93	93
Somalie	48	48	48	48																48	48	48
Swaziland	25	21	21	21							3	3	3							25	25	25
Tanzanie	335	199	199	199	137	137	137													335	335	335
Tchad	193	142	142	142	51	51	51													193	193	193
Zambie	227	136	136	136	91	91	91													227	227	227
Zimbabwe	87	87	87	87																87	87	87
* Total Africa	5.292	3.303	3.303	3.303	1.418	1.418	1.418				382	382	382	189	189	189				5.292	5.291	5.291
Antigua et Barbuda	0	0	0	0																0	0	0
Bahamas	2	2	2	2																2	2	2
Barbade	4	4	4	4																4	4	4
Belize	10	10	10	10							0	0	0							10	10	10
Dominique	6	6	6	6																6	6	6
Grenade	0	0	0	0																0	0	0
Guyane	39	29	29	29	11	11	11													39	39	39
Haïti	74	63	63	63	12	12	12													74	74	74
Jamaïque	122	53	53	53	43	43	43				27	27	27							122	122	122
République Dominicaine	94	94	94	94																94	94	94
Sainte-Lucie	1	1	1	1																1	1	1
Saint Kitts et Nevis	3	3	3	3																3	3	3
Saint-Vincent-et-les-Grenadines	2	2	2	2																2	2	2
Surinam	19	19	19	19																19	19	19
Trinité et Tobago	7	7	7	7																7	7	7
* Total Caribbean	385	293	293	293	65	65	65				27	27	27							385	385	385

Table 3.1.3. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

8 th EDF Cumulative 2022	Appropriations	PIN - programmes indicatifs nationaux			Lomé Total Non-Programmable Aid			Interest			A Envelope			Cotonou B Envelope			Implementation costs			TOTAL			
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	
Fidji	17	17	17	17																	17	17	17
Iles Salomon	16	14	14	14	2	2	2														16	16	16
Kiribati	9	9	9	9																	9	9	9
Papouasie-Nouvelle Guinée	91	39	39	39	10	10	10						42	42	42						91	91	91
Samoa Occidentale	17	14	14	14																	17	17	17
Tonga	5	5	5	5									3	3	3						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
* Total Pacific	174	109	109	109	14	14	14						9	9	9	42	42	42			174	174	174
A Intra ACP Allocations	661	661	661	661																	661	661	661
P PALOP	10	10	10	10																	10	10	10
Région Afrique Australe	57	57	57	57																	57	57	57
Région Afrique Centrale	77	77	77	77																	77	77	77
Région Afrique Occidentale	194	194	194	194																	194	194	194
Région Afrique Orientale	161	161	161	161																	161	161	161
Région Caraïbes	40	40	40	40																	40	40	40
Région Océan Indien	11	11	11	11																	11	11	11
Région Pacifique	33	33	33	33																	33	33	33
* Total regional cooperation ACP	1.245	1.245	1.245	1.245																	1.245	1.245	1.245
ACP	10.329	4.950	4.950	4.950	4.696	4.695	4.695	35	35	35	417	417	417	231	231	231				10.329	10.329	10.329	
Réserve / Non réparti par pays/terri	9				9	9	9														9	9	9
Territoires français non répartis	1				1	1	1														1	1	1
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
Sainte Héleine	0	0	0	0																	0	0	0
* Total British OCT	2	2	2	2																	2	2	2
Antilles néerlandaises	4	4	4	4																	4	4	4
Aruba	0	0	0	0																	0	0	0
* Total Dutch OCT	4	4	4	4																	4	4	4
O Iles Wallis et Futuna	1	1	1	1																	1	1	1
T Mayotte	1	1	1	1																	1	1	1
Nouvelle-Calédonie	7	7	7	7																	7	7	7
Polynésie française	10	10	10	10																	10	10	10
Saint-Pierre-et-Miquelon	3	3	3	3																	3	3	3
* Total French OCT	23	23	23	23																	23	23	23
Régionale PT française	5	5	5	5																	5	5	5
Régionale PT néerlandaise	0	0	0	0																	0	0	0
Régionale PT UK	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	10.375	4.985	4.985	4.985	4.706	4.706	4.706	35	35	35	417	417	417	231	231	231				10.375	10.374	10.374	

Table 3.1.4. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million)

8 th EDF Annual 2022	Appropriations	Lomé			Cotonou						TOTAL					
		PIN - programmes indicatifs nationaux			Total Non-Programmable Aid			A Enveloppe			B Enveloppe					
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.			
General / enveloppe administrative/intér	35															
Réserve / Non réparti par pays	3.199				0									0	0	0
All ACP countries	3.234				0	0	0							0	0	0
Angola	72		0													
Bénin	165															
Botswana	63							(0)						0	(0)	
Burkina Faso	375		(0)											0	(0)	
Burundi	22															
Cameroun	146															
Cap Vert	47															
Comores	10															
Congo (Brazzaville)	9		0												0	0
Congo (République démocratique du)	24															
Côte d'Ivoire	75		(0)											0	(0)	
Djibouti	25															
Erythée	0															
Ethiopie	249															
Gabon	77										0			0	0	
Gambie	25															
Ghana	240										(0)			0	(0)	
Guinée Bissau	77															
Guinée (Conakry)	115															
Guinée équatoriale	3													0		
Ile Maurice	30															
Kenya	80															
Lesotho	63															
Madagascar	261															
Malawi	259															
Mali	278															
Mauritanie	121															
Mozambique	441		(0)											0	(0)	
Namibie	49															
Niger	204		(0)											0	(0)	
Ouganda	288															
République centrafricaine	78															
Rwanda	150															
Sao Tomé-et-Principe	12															
Sénégal	147													0	(0)	
Seychelles	5															
Sierra Leone	93		(0)											0	(0)	
Somalie	48															
Swaziland	25															
Tanzanie	335															
Tchad	193															
Zambie	227		(0)											0	(0)	
Zimbabwe	87															
* Total Africa	5.292	0	(0)	0	0	0	0	0	(0)	0	(0)	0	(0)	0	(0)	0
Antigua et Barbuda	0															
Bahamas	2															
Barbade	4															
Belize	10															
Dominique	6															
Grenade	0													0	(0)	
Guyane	39		(0)											(0)	(0)	
Haiti	74		(0)											(0)	(0)	
Jamaïque	122															
République Dominicaine	94															
Sainte-Lucie	1															
Saint Kitts et Nevis	3															
Saint-Vincent -et-les-Grenadines	2															
Surinam	19															
Trinité et Tobago	7															
* Total Caribbean	385	(0)	(0)											(0)	(0)	
Fidji	17															
Iles Salomon	16															
Kiribati	9															
Papouasie-Nouvelle Guinée	91										(0)	(0)	0	(0)	(0)	
Samoa Occidentale	17															
Tonga	5															
Tuvalu	2															
Vanuatu	17															
* Total Pacific	174										0	(0)	(0)	0	(0)	(0)
Intra ACP Allocations	661															
PALOP	10															
Région Afrique Australe	57															
Région Afrique Centrale	77															
Région Afrique Occidentale	194															
Région Afrique Orientale	161															
Région Caraïbes	40															
Région Océan Indien	11															
Région Pacifique	33															
* Total regional cooperation ACP	1.245															
ACP	10.329	(0)	(0)	0	0	0	0	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)
Réserve / Non réparti par par pays/terri	9															
Territoires français non répartis	1															
All OCT countries	10															
Anguilla	1															
Montserrat	2															
Sainte Hélène	0															
* Total British OCT	2															
Antilles néerlandaises	4															
Aruba	0															
* Total Dutch OCT	4															
O																
Iles Wallis et Futuna	1															
T																
Mayotte	1															
Nouvelle-Calédonie	7															
Polynésie française	10															
Saint-Pierre-et-Miquelon	3															
* Total French OCT	23															
Régionale PT française	5															
Régionale PT néerlandaise	0															
Régionale PT UK	0															
* Total regional cooperation OCT	6															
OCT	46															
TOTAL: ACP+OCT	10.375	(0)	(0)	0	0	0	0	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)

Table 3.2.1. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

9 th EDF	Lomé		Cotonou			Cotonou			Cotonou			Cotonou			Cotonou			Cotonou			TOTAL								
	Appropriations	Transfers from other funds		A Enveloppe			B Enveloppe			Implementation costs			Intra-ACP allocations			Regional allocations			Cotonou Voluntary contribution Peace facility			Dec.	Assign. Funds	Paym.					
		Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.								
Cumulative 2022																													
Antigua et Barbuda	5				5	100%	5	100%															0,000327782	5	5	5			
Bahamas	5				5	100%	5	100%		0%													0,000342463	5	5	5			
Barbade	10				10	100%	10	100%															0,000684861	10	10	10			
Belize	8				7	92%	7	92%	1	8%	1	8%											0,000508638	8	8	8			
Dominique	15				10	70%	10	70%	4	30%	4	30%											0,000952332	15	15	15			
Grenade	25				19	76%	19	76%	6	24%	6	24%											0,001622265	25	25	25			
Guyane	51				42	82%	42	82%	9	18%	9	18%											0,003320234	51	51	51			
Haiti	262				103	39%	103	39%	159	61%	159	61%											0,011717079	262	262	262			
Jamaïque	132	69	52%	69	52%	35	27%	35	27%	28	21%	28	21%										0,006689307	132	132	132			
République Dominicaine	145				110	76%	110	76%	35	24%	35	24%											0,009486115	145	145	145			
Sainte-Lucie	22				18	79%	18	79%	5	21%	5	21%											0,001471191	22	22	22			
Saint Kitts et Nevis	4				4	100%	4	100%															0,000278445	4	4	4			
Saint-Vincent -et-les-Grenadines	17				12	74%	12	74%	4	26%	4	26%											0,001105355	17	17	17			
Surinam	44	0	0%	0	0%	43	98%	43	98%	1	2%	1	2%										0,002872473	44	44	44			
Trinité et Tobago	37	6	16%	6	16%	31	84%	31	84%														0,002448813	37	37	37			
* Total Caribbean	782	75	10%	75	10%	455	88%	455	88%	251	32%	246	31%											782	782	776			
Fidji	24	0	2%	0	2%	21	90%	21	90%	2	8%	2	8%										0,001566519	24	24	24			
Iles Cook	3				3	82%	3	82%	1	18%	1	18%											0,00021858	3	3	3			
Iles Salomon	14	0	3%	0	3%	10	75%	10	75%	3	22%	3	22%										0,000904099	14	14	14			
Kiribati	8	0	4%	0	4%	6	70%	6	70%	2	26%	2	26%										0,000538149	8	8	8			
Marshall Island	4				3	74%	3	74%	1	26%	1	26%											0,000282937	4	4	4			
Micronésie	6				4	76%	4	76%	1	24%	1	24%											0,000378364	6	6	6			
Nauru	2				2	77%	2	77%	0	23%	0	23%											0,000139137	2	2	2			
Nioué	2				2	75%	2	75%	1	25%	1	25%											0,000157819	2	2	2			
Palau	2				2	74%	2	74%	1	26%	1	26%											0,000148392	2	2	2			
Papouasie-Nouvelle Guinée	73	3	4%	3	4%	59	81%	59	81%	10	14%	10	14%										0,004764979	73	73	73			
Samoa Occidentale	23				21	91%	21	91%	2	9%	2	9%											0,001499595	23	23	23			
Timor Leste	17				17	100%	17	100%															0,00109365	17	17	17			
Tonga	7				5	73%	5	73%	2	27%	2	27%											0,00046284	7	7	7			
Tuvalu	5	0	4%	0	4%	4	82%	4	82%	1	14%	1	14%										0,000330042	5	5	5			
Vanuatu	16				13	80%	13	80%	3	20%	3	20%											0,00103864	16	16	16			
* Total Pacific	206	5	2%	5	2%	171	83%	171	83%	30	15%	30	15%											206	206	206			
Intra ACP Allocations	2.553													2.553	100%	2.553	100%							0,16743296	2.553	2.553	2.553		
PALOP	16																						0,001054257	16	16	16			
Région Afrique Australe FED 9	106													17	16%	17	16%	89	84%	89	84%			0,00696383	106	106	106		
Région Afrique Centrale	63													15	24%	15	24%	48	76%	48	76%			0,004135274	63	63	63		
Région Afrique de l'Est Australe	305													42	14%	42	14%	263	86%	260	85%			0,020024727	305	305	302		
Région Afrique Occidentale	213													29	14%	29	14%	184	86%	184	86%			0,01394813	213	213	213		
Région Caraïbes	130													34	26%	34	26%	96	74%	96	74%			0,008539897	130	130	130		
Région Pacifique	39																	39	100%	39	100%			0,002549481	39	39	39		
Réserve / Non réparti par région	181	51	28%	51	28%									105	58%	105	58%					24	13%	24	13%	0,011878833	181	181	181
* Total regional cooperation ACP	3.606	51	1%	51	1%									2.795	77%	2.795	77%	736	20%	732	20%	24	1%	24	1%	3.606	3.606	3.603	
ACP	14.958	667		667		9.098		9.081		1.204		1.199		344		344		2.884		2.884		736		732		24		24	

Table 3.2.2. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

9 th EDF Annual 2022	Appropriatio	Lomé				Cotonou				Cotonou				Cotonou				TOTAL						
		Transfers from other funds				A Envelope				B Envelope				Intra-ACP allocations				Regional allocations				Dec.	Assign. Funds	Paym.
		Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.			
General / enveloppe administrative/AT	1																							
All OCT countries	1																							
Anquilla	12																							
Iles Cayman	4																							
Iles Falklands (Malouines)	5																							
Iles Pitcairn	2																							
Iles Turks-et-Caicos	14																							
Iles Vierges britanniques	1																							
Montserrat	20																							
Sainte Héline	18																							
* Total British OCT	76																							
O Antilles néerlandaises	50																						0	
T Aruba	10																							
* Total Dutch OCT	61							0	0%														0	0
Iles Wallis et Futuna	16					(0)	(0%)															(0)		
Mayotte	21																							
Nouvelle-Calédonie	30																							
Polynésie française	20						0%															0	(0)	
Saint-Pierre-et-Miquelon	19																							
* Total French OCT	105					(0)	(0%)															(0)	(0)	
Réserve/non réparti par région	45																	(0)	(0%)	(0)	(0%)	(0)	(0)	(0)
* Total regional cooperation OCT	45																	(0)	(0%)	(0)	(0%)	(0)	(0)	(0)
OCT	288					(0)		0										(0)		(0)		(0)	(0)	(0)
TOTAL: ACP+OCT	15.245	(0)	(0%)	0	0%	(1)	(0%)	2	0%	0	0%			0	0%	(0)	(0%)	(4)	(0%)	(0)	(0%)	(5)	(1)	2

Table 3.2.3. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. -Overall situation by country (EUR million) **(continued)**

9 th EDF Cumulative 2022	Appropriations	Lomé			A Envelope			B Envelope			Cotonou			Regional allocations			Voluntary contribution Peace facility			TOTAL					
		Transfers from other funds			Assign. Funds			Assign. Funds			Implementation costs			Intra-ACP allocations			Assign. Funds			Assign. Funds					
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.			
Antigua et Barbuda	5				5	5	5														5	5	5		
Bahamas	5				5	5	5															5	5	5	
Barbade	10				10	10	10															10	10	10	
Belize	8				7	7	7	1	1	1												8	8	8	
Dominique	15				10	10	10	4	4	4												15	15	15	
Grenade	25				19	19	19	6	6	6												25	25	25	
Guyane	51				42	42	42	9	9	9												51	51	51	
Haïti	262				103	103	103	159	159	153												262	262	256	
Jamaïque	132	69	69	69	35	35	35	28	28	28												132	132	132	
République Dominicaine	145				110	110	110	35	35	35												145	145	145	
Sainte-Lucie	22				18	18	18	5	5	5												22	22	22	
Saint Kitts et Nevis	4				4	4	4															4	4	4	
Saint-Vincent -et-les-Grenadines	17				12	12	12	4	4	4												17	17	17	
Surinam	44	0	0	0	43	43	43	1	1	1												44	44	44	
Trinité et Tobago	37	6	6	6	31	31	31															37	37	37	
* Total Caribbean	782	75	75	75	455	455	455	251	251	246											782	782	776		
Fidji	24	0	0	0	21	21	21	2	2	2												24	24	24	
Iles Cook	3				3	3	3	1	1	1												3	3	3	
Iles Salomon	14	0	0	0	10	10	10	3	3	3												14	14	14	
Kiribati	8	0	0	0	6	6	6	2	2	2												8	8	8	
A Marshall Island	4				3	3	3	1	1	1												4	4	4	
C Micronésie	6				4	4	4	1	1	1												6	6	6	
P Nauru	2				2	2	2	0	0	0												2	2	2	
Nioué	2				2	2	2	1	1	1												2	2	2	
Palau	2				2	2	2	1	1	1												2	2	2	
Papouasie-Nouvelle Guinée	73	3	3	3	59	59	59	10	10	10												73	73	73	
Samoa Occidentale	23				21	21	21	2	2	2												23	23	23	
Timor Leste	17				17	17	17															17	17	17	
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	
* Total Pacific	206	5	5	5	171	171	171	30	30	30											206	206	206		
Intra ACP Allocations	2.553												2.553	2.553	2.553							2.553	2.553	2.553	
PALOP	16															16	16	16				16	16	16	
Région Afrique Australe FED 9	106												17	17	17	89	89	89				106	106	106	
Région Afrique Centrale	63												15	15	15	48	48	48				63	63	63	
Région Afrique de l'Est Australe	305												42	42	42	263	263	260				305	305	302	
Région Afrique Occidentale	213												29	29	29	184	184	184				213	213	213	
Région Caraïbes	130												34	34	34	96	96	96				130	130	130	
Région Pacifique	39															39	39	39				39	39	39	
Réserve / Non réparti par région	181	51	51	51									105	105	105				24	24	24	181	181	181	
* Total regional cooperation ACP	3.606	51	51	51									2.795	2.795	2.795	736	735	732	24	24	24	3.606	3.606	3.603	
ACP	14.958	667	667	667	9.098	9.098	9.081	1.204	1.204	1.199	344	344	344	2.884	2.884	2.884	736	735	732	24	24	24	14.957	14.957	14.931

Table 3.2.3. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. -Overall situation by country (EUR million) **(continued)**

9 th EDF	Appropriations	Lomé			A Envelope			B Envelope			Cotonou			Regional allocations			Voluntary contribution Peace facility			TOTAL					
		Transfers from other funds			Assgn. Funds			Assgn. Funds			Implementation costs			Intra-ACP allocations			Assgn. Funds			Assgn. Funds					
		Dec.	Assgn. Funds	Paym.	Dec.	Assgn. Funds	Paym.	Dec.	Assgn. Funds	Paym.	Dec.	Assgn. Funds	Paym.	Dec.	Assgn. Funds	Paym.	Dec.	Assgn. Funds	Paym.	Dec.	Assgn. Funds	Paym.			
General / enveloppe administrative/AT	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
Iles Cayman	4							4	4	4													4	4	4
Iles Falklands (Malouines)	5				5	5	5																5	5	5
Iles Pitcairn	2				2	2	2																2	2	2
Iles Turks-et-Caicos	14				14	14	14																14	14	14
Iles Vierges britanniques	1				1	1	1																1	1	1
Montserrat	20				20	20	20																20	20	20
Sainte Héline	18				18	18	18																18	18	18
O * Total British OCT	76	0			72	72	72	4	4	4													76	76	76
C Antilles néerlandaises	50	2	2	2	48	48	48																50	50	50
T Aruba	10	0	0	0	10	10	10																10	10	10
* Total Dutch OCT	61	2	2	2	58	58	58																61	61	61
Iles Wallis et Futuna	16				16	16	16																16	16	16
Mayotte	21				21	21	21																21	21	21
Nouvelle-Calédonie	30	1	1	1	29	29	29																30	30	30
Polynésie française	20	0	0	0	20	20	20																20	20	20
Saint-Pierre-et-Miquelon	19				19	19	19																19	19	19
* Total French OCT	105	1	1	1	104	104	104																105	105	105
Réserve/non réparti par région	45	0	0	0												44	44	44					45	45	45
* Total regional cooperation OCT	45	0	0	0												44	44	44					45	45	45
OCT	288	3	3	3	235	235	235	4	4	4	1	1	1			44	44	44					288	288	288
TOTAL: ACP+OCT	15.245	670	670	670	9.333	9.333	9.315	1.209	1.209	1.203	344	344	344	2.884	2.884	2.884	780	780	777	24	24	24	15.245	15.244	15.218

Table 3.2.4. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million)

	9 th EDF Annual 2022	Appropriations	Lomé			Cotonou															TOTAL		
			Transfers from other funds		A Envelope			B Envelope			Intra-ACP allocations			Regional allocations			Dec.	Assign. Funds	Paym.				
			Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds				Paym.			
General / enveloppe administrative/intér		433																					
Réserve / Non réparti par pays		185																					
All ACP countries		618																					
Angola		124		0															0	0			
Bénin		302					(0)											0	(0)				
Botswana		58																					
Burkina Faso		342					0												0	0			
Burundi		321					(0)											0	(0)				
Cameroun		159								(0)								0	(0)				
Cap Vert		50																					
Comores		31																					
Congo (Brazzaville)		131					0												0				
Congo (République démocratique du)		560		0		0												0	0	0			
Côte d'Ivoire		199								(0)								0	(0)				
Djibouti		37																					
Erythrée		66																					
Ethiopie		598					0			0									0				
Gabon		26					0											0	0				
Gambie		53					(0)											0	(0)				
Ghana		289					(0)											0	(0)				
Guinée Bissau		52																					
Guinée (Conakry)		148																					
Guinée équatoriale		6																					
Ile Maurice		63																					
Kenya		280								0									0				
Lesotho		95																	0				
Libéria		110					(0)												(0)				
Madagascar		381					(0)												0	(0)			
Malawi		243																					
Mali		450					(0)			(0)									0	(0)			
Mauritanie		136																					
Mozambique		410																					
Namibie		93																					
Niger		352					(0)											0	(0)				
Nigeria		498	(0)	(0)	0	(1)	(1)	(0)										(1)	(1)	(0)			
Ouganda		293					(0)											0	(0)				
République centrafricaine		112					(0)											0	(0)				
Rwanda		217					(0)											0	(0)				
Sao Tomé-et-Principe		14																					
Sénégal		275					(0)											0	(0)				
Seychelles		5																					
Sierra Leone		232					(0)											0	(0)				
Somalie		180																					
Soudan		397																		0			
South Sudan		264					(0)	2										0	(0)	2			
Swaziland		31																					
Tanzanie		387																					
Tchad		203					0	0											0	0			
Togo		73		(0)														0	(0)				
Zambie		348																					
Zimbabwe		51																					
* Total Africa		9.746	(0)	(0)	0	(1)	(1)	2	0	(0)								(1)	(1)	2			

Table 3.2.4. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

	9 th EDF Annual 2022	Appropriations	Lomé			Cotonou												TOTAL			
			Transfers from other funds		A Envelope			B Envelope			Intra-ACP allocations			Regional allocations			Dec.	Assign. Funds	Paym.		
			Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds				Paym.	
Antigua et Barbuda		5																			
Bahamas		5																			
Barbade		10																			
Belize		8																			
Dominique		15																			
Grenade		25																			
Guyane		51																			
Haïti		262			(0)	(0)			(0)									(0)	(0)		
Jamaïque		132				(0)												0	(0)		
République Dominicaine		145				(0)												0	(0)		
Sainte-Lucie		22																			
Saint Kitts et Nevis		4																			
Saint-Vincent -et-les-Grenadines		17																			
Surinam		44																			
Trinité et Tobago		37																			
* Total Caribbean		782				(0)	(0)		0	(0)									(0)	(0)	
Fidji		24																			
Iles Cook		3																			
Iles Salomon		14																			
Kiribati		8																			
A Marshall Island		4																			
C Micronésie		6																			
P Nauru		2																			
Nioué		2																			
Palau		2																			
Papouasie-Nouvelle Guinée		73			(0)														(0)		
Samoa Occidentale		23																			
Timor Leste		17																			
Tonga		7																			
Tuvalu		5																			
Vanuatu		16																			
* Total Pacific		206				(0)														(0)	
Intra ACP Allocations		2.553										0	(0)						0	0	(0)
PALOP		16																	0		
Région Afrique Australe FED 9		106																		0	0
Région Afrique Centrale		63																		0	0
Région Afrique de l'Est Australe		305																		0	0
Région Afrique Occidentale		213																		(4)	0
Région Caraïbes		130											(0)							0	(0)
Région Pacifique		39												(0)	(0)				(0)	(0)	(0)
Réserve / Non réparti par région		181																		(0)	(0)
* Total regional cooperation ACP		3.606										0	(0)	(0)	(4)	(0)	(0)	(4)	(0)	(0)	(0)
ACP		14.958			(0)	(0)	0	(1)	(1)	2	0	(0)	0	(0)	(0)	(4)	(0)	(0)	(5)	(1)	2

Table 3.2.4. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

9 th EDF Annual 2022	Appropriations	Lomé			Cotonou												TOTAL			
		Transfers from other funds			A Envelope			B Envelope			Intra-ACP allocations			Regional allocations			TOTAL			
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	
General / enveloppe administrative/AT	1																			
All OCT countries	1																			
Anguilla	12																			
Iles Cayman	4																			
Iles Falklands (Malouines)	5																			
Iles Pitcairn	2																			
Iles Turks-et-Caicos	14																			
Iles Vierges britanniques	1																			
Montserrat	20																			
Sainte Hélène	18																			
O * Total British OCT	76																			
C Antilles néerlandaises	50					0												0	0	
T Aruba	10																			
* Total Dutch OCT	61					0	0											0	0	
Iles Wallis et Futuna	16				(0)													(0)		
Mayotte	21																			
Nouvelle-Calédonie	30																			
Polynésie française	20					(0)												0	(0)	
Saint-Pierre-et-Miquelon	19																			
* Total French OCT	105				(0)	(0)												(0)	(0)	
Réserve/non réparti par région	45													(0)	(0)	(0)	(0)	(0)	(0)	
* Total regional cooperation OCT	45													(0)	(0)	(0)	(0)	(0)	(0)	
OCT	288				(0)	(0)	0							(0)	(0)	(0)	(0)	(0)	(0)	
TOTAL: ACP+OCT	15.245	(0)	(0)	0	(1)	(1)	2	0	(0)			0	(0)	(0)	(4)	(0)	(0)	(5)	(1)	2

Table 3.3.1. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

10 th EDF Cumulative 2022	Appropriations	Cotonou												Cotonou												TOTAL				
		A Envelope						B Envelope						Co-financing			Implementation costs			Intra-ACP allocations			Regional allocations			Dec.	Assign. Funds	Paym.		
		Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.							
Réserve / Non réparti par pays/terri	5																								0,000236964	5	5	5		
All OCT countries	5																									5	5	5		
Anguilla	11				11	100%	11	100%																	0,000506876	11	11	11		
Iles Falklands (Malouines)	4				4	100%	4	100%																	0,000188278	4	4	4		
Iles Pitcairn	2				2	100%	2	100%																	0,000111705	2	2	2		
Iles Turks-et-Caicos	15				11	72%	11	72%	4	28%	4	28%													0,000708419	15	15	15		
Montserrat	14				14	100%	14	100%																	0,000664201	14	14	14		
Sainte Héleine	16				16	100%	16	100%																	0,000739423	16	16	16		
* Total British OCT	62				58	93%	58	93%	4	7%	4	7%														62	62	62		
O Antilles néerlandaises	24				23	98%	20	85%																	0,001093436	23	23	20		
C Aruba	8				8	100%	8	100%																	0,000389194	8	8	8		
* Total Dutch OCT	32				31	99%	28	89%																		31	31	28		
T Iles Wallis et Futuna	19				16	87%	5	28%	2	13%	2	13%													0,000871411	19	17	8		
Mayotte	29				23	79%	23	79%	6	21%	6	21%													0,0013567	29	29	29		
Nouvelle-Calédonie	19				19	100%	19	100%																	0,00089517	19	19	19		
Polynésie française	20				18	91%	17	82%	2	9%	2	9%													0,000946555	20	19	18		
Saint-Pierre-et-Miquelon	20				20	100%	20	100%																	0,000946639	20	20	20		
* Total French OCT	107				96	90%	84	79%	10	10%	10	10%														107	104	94		
Réserve/non réparti par région	34																								0,001614646	34	34	34		
* Total regional cooperation OCT	34																									34	34	34		
OCT	240				186		170		14		14														239,37	236,55	223,22			
TOTAL: ACP+OCT	21.240	2	0%	12.510	59%	12.332	58%	1.980	9%	1.974	9%	193	1%	185	1%	531	3%	527	2%	3.956	19%	3.438	16%	1.989	9%	1.844	9%	21.160	20.840	20.301

Table 3.3.2. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

10 th EDF	Appropriations	Cotonou				Cotonou				Cotonou				Cotonou				Cotonou				TOTAL											
		A Envelope				B Envelope				Co-financing				Implementation costs				Intra-ACP allocations				Regional allocations				Dec.	Assign. Funds						
Cumulative 2022		Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	Assign. Funds	Paym.	
Réserve / Non réparti par pays/terri	5																																
All OCT countries	5																																
Anguilla	11																																
Iles Falklands (Malouines)	4																																
Iles Pitcairn	2																																
Iles Turks-et-Caicos	15				0%																												
Montserrat	14																																
Sainte Héline	16																																
* Total British OCT	62				0	0%																											
O Antilles néerlandaises	24				(1)	(3%)	1	5%																									
C Aruba	8																																
* Total Dutch OCT	32				(1)	(2%)	1	4%																									
T Iles Wallis et Futuna	19				0%	0	1%	(0)	(0%)																								
Mayotte	29																																
Nouvelle-Calédonie	19																																
Polynésie française	20				0%	0	0%																										
Saint-Pierre-et-Miquelon	20																																
* Total French OCT	107				0	0%	0	0%	(0)	(0%)																							
Réserve/non réparti par région	34																																
* Total regional cooperation OCT	34																																
OCT	240				(1)	1	(0)																										
TOTAL: ACP+OCT	21.240			2	0%	(68)	(0%)	20	0%	(6)	(0%)	(0)	(0%)	(1)	(0%)	8	0%	0	0%														

Table 3.3.3. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million)

	10 th EDF Cumulative 2022	Cotonou																							
		Appropriations			A Envelope			B Envelope			Co-financing			Implementation costs			Intra-ACP allocations			Regional allocations			TOTAL		
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.
General / enveloppe administrative/intér	537		5	2							5	5	4	526	526	522							531	536	527
Réserve / Non réparti par pays	6																								
All ACP countries	543		5	2							5	5	4	526	526	522							531	536	527
Angola	196				191	191	189	4	4	4	0	0	0										196	195	193
Bénin	368				313	313	310	46	46	46	8	8	8										366	366	363
Botswana	113				74	74	74	39	39	39													113	113	113
Burkina Faso	674				617	616	614	56	56	56													672	671	669
Burundi	249				193	193	193	50	50	50	6	6	6										249	249	249
Cameroun	226				213	213	213	13	12	12													226	225	225
Cap Vert	65				56	56	56	9	9	9													65	65	65
Comores	58				47	45	45	10	10	10													58	56	55
Congo (Brazzaville)	75				69	69	69	6	6	6													75	75	75
Congo (République démocratique du)	715				556	550	543	133	133	133	25	24	23										714	707	699
Côte d'Ivoire	400				246	246	245	154	154	154													400	400	400
Djibouti	76				66	65	65	10	10	9													76	75	74
Erythrée	35				30	30	30	5	5	5													35	35	35
Ethiopie	718				620	617	616	94	94	94													713	711	709
Gabon	27				27	27	26																27	27	26
Gambie	54				49	49	49	4	4	4													54	54	54
Ghana	471				381	381	381	41	41	41	48	48	48										471	471	471
Guinée Bissau	55				35	35	35	20	20	20													55	55	55
Guinée (Conakry)	229				163	162	158	57	57	57	10	9	9										229	229	225
Ile Maurice	72				60	60	60	13	13	13													72	72	72
A Kenya	437				350	347	335	83	82	82													432	429	417
C Lesotho	135				103	103	103	26	26	26	3	3	3										133	132	132
P Libéria	215				170	169	169	41	41	41	4	3	3										215	213	213
Madagascar	289				242	235	234	47	47	47													289	282	281
Malawi	465				405	405	404	58	58	58													463	463	462
Mali	749				685	684	642	56	56	56	7	6	6										748	746	704
Mauritanie	164				149	149	147	15	15	15													164	163	162
Mozambique	688				613	613	612	58	58	58	14	14	14										685	685	684
Namibie	121				119	119	119	2	2	2													121	121	121
Niger	573				485	484	484	88	88	88													573	572	572
Nigeria	583				548	544	543	12	12	12													557	556	554
Ouganda	436				430	430	430	5	5	5													436	435	435
République centrafricaine	173				132	132	132	40	40	40													173	173	173
Rwanda	381				369	369	369	9	9	9	3	3	3										381	381	381
Sao Tomé-et-Principe	21				20	19	19	1	1	1													21	20	20
Sénégal	321				299	297	296	22	22	22													321	319	318
Seychelles	21				11	11	11	9	9	9													21	21	21
Sierra Leone	287				253	250	245	35	35	35													287	285	280
Somalie	407				389	388	387	18	18	18													407	405	405
Swaziland	66				58	58	58	9	9	9													66	66	66
Tanzanie	611				578	576	574	21	21	21	11	11	10										611	608	605
Tchad	345				309	308	306	35	35	35													345	344	342
Togo	163				140	140	140	22	22	22													163	163	163
Zambie	377				340	340	339	37	37	37													377	377	375
Zimbabwe	153							153	153	153													153	153	153
* Total Africa	13.054				11.202	11.162	11.069	1.667	1.665	1.665	138	135	132										13.008	12.963	12.866

Table 3.3.3. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

10 th EDF Cumulative 2022	Appropriations	Cotonou																								
		A Envelope			B Envelope			Co-financing			Implementation costs			Intra-ACP allocations			Regional allocations			TOTAL						
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.				
Antigua et Barbuda	12			3	3	3	9	9	9												12	12	12			
Bahamas	0																									
Barbade	15			9	9	9	6	6	5												15	15	15			
Belize	16			11	11	11	4	4	4												16	16	16			
Dominique	20			5	5	5	14	14	14												20	20	20			
Grenade	16			5	5	5	11	11	11												16	16	16			
Guyane	47			47	47	47															47	47	47			
Haiti	550			388	387	364	123	120	120	39	39	38									549	546	522			
Jamaïque	170			121	120	119	49	49	49												170	169	168			
République Dominicaine	206			174	174	174	32	32	32												206	206	206			
Sainte-Lucie	19			17	17	17	2	2	2												19	19	19			
Saint Kitts et Nevis	5			4	4	4	1	1	1												5	5	5			
Saint-Vincent -et-les-Grenadines	13			11	11	11	2	2	2												13	13	13			
Surinam	14			14	14	14															14	14	14			
Trinité et Tobago	19			19	19	19															19	19	19			
* Total Caribbean	1.122			828	827	802	254	251	250	39	39	38									1.121	1.116	1.090			
Fidji	4						4	4	4												4	4	4			
Iles Cook	3			3	3	3	0	0	0												3	3	3			
Iles Salomon	47			29	29	29	18	18	18												47	47	47			
Kiribati	19			18	18	18	1	1	1												19	19	19			
A Marshall Island	6			6	6	6	0	0	0												6	6	6			
C Micronésie	7			7	7	7															7	7	7			
P Nauru	2			2	2	2															2	2	2			
Nioué	3			3	3	3															3	3	3			
Palau	3			3	3	3															3	3	3			
Papouasie-Nouvelle Guinée	87			82	82	82	1	1	1												83	83	83			
Samoa Occidentale	47			36	36	36	12	12	12												47	47	47			
Timor Leste	78			78	78	75															78	78	75			
Tonga	14			7	7	7	8	8	8												14	14	14			
Tuvalu	6			5	5	5	2	2	2												6	6	6			
Vanuatu	16			16	16	16	1	1	1												16	16	16			
* Total Pacific	344			294	294	290	45	45	45												339	339	335			
Intra ACP Allocations	3.978									11	11	11				3.956	3.715	3.438			3.967	3.727	3.449			
PALOP	31																		31	31	30	31	30			
Région Afrique Australe FED 10	137																		137	137	134	137	134			
REGION AFRIQUE CENTRALE	189																		189	179	173	189	179			
REGION AFRIQUE EST ET AUSTRALE	764																		764	751	686	764	751			
Région Afrique Occidentale	586																		583	577	543	583	577			
Région Caraïbes	145																		144	143	140	144	143			
Région Pacifique	108																		107	106	104	107	106			
Réserve / Non réparti par région	0																									
* Total regional cooperation ACP	5.938									11	11	11				3.956	3.715	3.438	1.955	1.923	1.810	5.923	5.650			
ACP	21.000			5	2	12.325	12.283	12.162	1.965	1.961	1.959	193	190	185	526	526	522	3.956	3.715	3.438	1.955	1.923	1.810	20.921	20.603	20.078

Table 3.3.3. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

10 th EDF Cumulative 2022	Appropriations	Cotonou																		TOTAL							
		A Envelope			B Envelope			Co-financing			Implementation costs			Intra-ACP allocations			Regional allocations			Dec.	Assign. Funds	Paym.					
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.								
Réserve / Non réparti par pays/terri	5																						5	5	5		
All OCT countries	5																						5	5	5		
Anguilla	11				11	11	11																11	11	11		
Iles Falklands (Malouines)	4				4	4	4																4	4	4		
Iles Pitcairn	2				2	2	2																2	2	2		
Iles Turks-et-Caicos	15				11	11	11	4	4	4													15	15	15		
Montserrat	14				14	14	14																14	14	14		
Sainte Héène	16				16	16	16																16	16	16		
* Total British OCT	62				58	58	58	4	4	4													62	62	62		
O Antilles néerlandaises	24				23	23	20																23	23	20		
C Aruba	8				8	8	8																8	8	8		
* Total Dutch OCT	32				31	31	28																31	31	28		
T Iles Wallis et Futuna	19				16	14	5	2	2	2													19	17	8		
Mayotte	29				23	23	23	6	6	6													29	29	29		
Nouvelle-Calédonie	19				19	19	19																19	19	19		
Polynésie française	20				18	17	17	2	2	2													20	19	18		
Saint-Pierre-et-Miquelon	20				20	20	20																20	20	20		
* Total French OCT	107				96	94	84	10	10	10													107	104	94		
Réserve/non réparti par région	34																					34	34	34			
* Total regional cooperation OCT	34																					34	34	34			
OCT	240				186	183	170	14	14	14				5	5	5						34	34	34	239	237	223
TOTAL: ACP+OCT	21.240	5	2	12.510	12.466	12.332	1.980	1.976	1.974	193	190	185	531	531	527	3.956	3.715	3.438	1.989	1.957	1.844	21.160	20.840	20.301			

Table 3.3.4. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million)

10 th EDF Annual 2022	Appropriations	Cotonou																		TOTAL					
		A Envelope						B Envelope			Co-financing			Implementation costs			Intra-ACP allocations			Regional allocations			Dec.	Assign. Funds	Paym.
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.						
General / enveloppe administrative/intér	537		5	2								0	1		0							0	5	2	
Réserve / Non réparti par pays	6																								
All ACP countries	543		5	2								0	0	1	0	0							0	5	2
Angola	196				(0)	(0)	1																(0)	(0)	1
Bénin	368				(0)	(0)	0																(0)	(0)	0
Botswana	113				(0)	0		(1)															(1)	0	0
Burkina Faso	674				(2)	(0)	0																(2)	(0)	0
Burundi	249					0																	0	0	0
Cameroun	226					0			0														0	0	0
Cap Vert	65																								
Comores	58					(1)	0																0	(1)	0
Congo (Brazzaville)	75				(0)	0																	(0)	0	
Congo (République démocratique du)	715				(0)	1	3		0			(0)	1										(0)	1	4
Côte d'Ivoire	400				(1)	(1)	(1)		0														(1)	(1)	(1)
Djibouti	76					0	0		0	0													0	0	0
Erythrée	35					0																		0	0
Ethiopie	718				(5)	(5)	0	(0)	(0)	1													(5)	(5)	1
Gabon	27				(0)	0	0																(0)	0	0
Gambie	54					0			0														0	0	
Ghana	471					(0)																	0	(0)	0
Guinée Bissau	55					(0)	0																0	(0)	0
Guinée (Conakry)	229				(0)	(0)	0		0			0											(0)	(0)	0
Ile Maurice	72				(0)	(0)	(0)																(0)	(0)	(0)
A Kenya	437				(4)	(3)	(1)	(1)	(0)	(0)													(6)	(3)	(1)
C Lesotho	135				(2)	(1)																	(2)	(1)	0
P Libéria	215				(0)	(1)	0						(0)	0									(0)	(1)	0
Madagascar	289				(2)	(1)	2																(2)	(1)	2
Malawi	465				(2)	(1)	0																(2)	(1)	0
Mali	749				(1)	(0)	4		0				(2)										(1)	(2)	4
Mauritanie	164				(1)	(1)	1		0														(1)	(1)	1
Mozambique	688				(4)	(2)	(1)					(1)	0										(5)	(2)	(1)
Namibie	121				(0)	0	1																(0)	0	1
Niger	573				(1)	(1)	(0)	(0)															(1)	(1)	(0)
Nigeria	583				(29)	(26)	(15)		0														(29)	(26)	(15)
Ouganda	436				(0)	(0)	4																0	(0)	4
République centrafricaine	173				(0)	(0)	0																(0)	(0)	0
Rwanda	381					0																	0	0	
Sao Tomé-et-Principe	21					0	0																0	0	0
Sénégal	321				(0)	(1)	0																(0)	(1)	0
Seychelles	21																								
Sierra Leone	287					(0)	5																0	(0)	5
Somalie	407				(0)	(1)	5																(0)	(1)	5
Swaziland	66					0			0														0	0	0
Tanzanie	611					(0)	4					0	7										0	(0)	11
Tchad	345				(0)	(0)	0																(0)	(0)	0
Togo	163					(0)	1																0	(0)	1
Zambie	377				(0)	(0)	0																(0)	(0)	0
Zimbabwe	153								(0)	1													0	(0)	1
* Total Africa	13.054				(56)	(46)	15	(2)	(0)	1	(1)	(2)	8										(59)	(48)	24

Table 3.3.4. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

10 th EDF Annual 2022	Appropriations	Cotonou																					TOTAL				
		A Envelope			B Envelope			Co-financing			Implementation costs			Intra-ACP allocations			Regional allocations			Dec.	Assign. Funds	Paym.					
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.								
Antigua et Barbuda	12					0																	0	0			
Bahamas	0																										
Barbade	15						0																	0			
Belize	16				0																			0	0		
Dominique	20						0																0	0			
Grenade	16																										
Guyane	47					(0)	0																0	(0)	0		
Haiti	550				(5)	(1)	4	(1)	0	0		0											(5)	(1)	4		
Jamaïque	170				(1)	(1)	(1)	(3)	(3)	(2)													(4)	(4)	(3)		
République Dominicaine	206				(0)	(0)																	(0)	(0)	0		
Sainte-Lucie	19																						0	0	0		
Saint Kitts et Nevis	5								0														0	0			
Saint-Vincent -et-les-Grenadines	13				(0)	0		(0)															(0)	0	0		
Surinam	14																										
Trinité et Tobago	19				(0)	0	(0)																(0)	0	(0)		
* Total Caribbean	1.122				(6)	(2)	3	(4)	(2)	(2)	0	0											(10)	(4)	2		
Fidji	4																										
Iles Cook	3																										
Iles Salomon	47				(0)	(0)	0																(0)	(0)	0		
Kiribati	19																						0	0			
A Marshall Island	6																						0				
C Micronésie	7				(0)	(0)	0																(0)	(0)	0		
P Nauru	2																										
Nioué	3				(0)	0	0																(0)	0	0		
Palau	3				(0)	0																	(0)	0	0		
Papouasie-Nouvelle Guinée	87				(5)	(2)	(0)																(5)	(2)	(0)		
Samoa Occidentale	47																						0				
Timor Leste	78																						0	0			
Tonga	14							(0)	(0)														0	(0)	(0)		
Tuvalu	6																						0	0			
Vanuatu	16																										
* Total Pacific	344				(5)	(3)	0	0	(0)	(0)													(5)	(3)	0		
Intra ACP Allocations	3,978										0						301	163	199				301	163	199		
PALOP	31																			(0)	0		(0)	0	0		
Région Afrique Australe FED 10	137																			(0)	0		(0)	0			
REGION AFRIQUE CENTRALE	189																23	28	22	23	28	22					
REGION AFRIQUE EST ET AUSTRALE	764																87	81	70	87	81	70					
Région Afrique Occidentale	586																16	15	18	16	15	18					
Région Caraïbes	145																8	8	9	8	8	9					
Région Pacifique	108																(2)	(3)	(0)	(2)	(3)	(0)					
Réserve / Non réparti par région	0																										
* Total regional cooperation ACP	5.938										0						301	163	199	131	129	118	431	292	317		
ACP	21.000				5	2	(67)	(50)	19	(6)	(3)	(0)	(1)	(2)	8	0	0	0	301	163	199	131	129	118	357	241	345

Table 3.4.1. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million)

11 th EDF	Appropriations	Cotonou		Cotonou		Cotonou		Cotonou		Cotonou		Cotonou		Cotonou		TOTAL						
		A Enveloppe	B Enveloppe	Co-financing	Implementation costs	Intra-ACP allocations	Regional allocations	EC Internal SLA														
General / enveloppe administrative/intér	1.084					4	0%	0	0%	1.080	100%	912	84%			0.03669078	1.084	1.080	912			
Réserve / Non réparti par pays	2.665															0.08641432	2.553	2.553	2.403			
All ACP countries	3.749					4	0%	0	0%	1.080	29%	912	24%			3.637	3.637	3.633	3.315			
Angola	152	152	100%	96	63%											0.00513795	152	149	96			
Bénin	370	370	100%	304	82%											0.01250681	370	353	304			
Botswana	16	16	100%	10	60%											0.00054155	16	14	10			
Burkina Faso	633	625	99%	575	91%	5	1%	5	1%							0.02131323	630	627	580			
Burundi	320	315	98%	259	81%	6	2%	6	2%							0.01084529	320	301	265			
Cameroun	295	282	96%	227	77%	13	4%	10	3%							0.0099848	295	281	236			
Cap Vert	82	65	79%	62	77%	17	21%	17	21%							0.00275913	82	81	79			
Comores	22	22	100%	12	56%											0.00073854	22	20	12			
Congo (Brazzaville)	88	88	100%	32	36%											0.00297852	88	84	32			
Congo (République démocratique du)	707	639	90%	423	60%	65	9%	37	5%	3	0%	3	0%			0.02392395	707	651	463			
Côte d'Ivoire	306	305	100%	263	86%											0.01032411	305	301	263			
Djibouti	110	110	100%	66	60%											0.00372315	110	101	66			
Erythrée	180	180	100%													0.00609243	180	180				
Ethiopie	896	777	87%	550	61%	106	12%	106	12%	13	2%	10	1%			0.03032725	896	874	665			
Gabon	6	6	100%	3	51%											0.00020259	6	5	3			
Gambie	261	250	96%	189	73%	11	4%	11	4%							0.00881714	261	258	200			
Ghana	320	316	99%	239	74%											0.01070975	316	311	239			
Guinée Bissau	131	108	83%	86	66%	23	17%	22	17%							0.0044227	131	130	107			
Guinée (Conakry)	274	273	100%	201	73%											0.00925221	273	266	201			
Ile Maurice	10	10	100%	9	94%											0.00033508	10	10	9			
Kenya	435	435	100%	279	64%											0.0147183	435	426	279			
Lesotho	124	124	100%	59	47%											0.00418605	124	114	59			
Libéria	274	274	100%	209	76%											0.00927036	274	230	209			
Madagascar	500	492	98%	230	46%	8	2%	7	1%							0.01691434	500	450	237			
Malawi	560	556	99%	390	70%	4	1%	4	1%							0.01893387	559	480	394			
Mali	675	662	98%	484	72%	13	2%	13	2%							0.0228466	675	656	497			
Mauritanie	181	174	96%	136	75%	5	3%	5	3%	2	1%	2	1%			0.00611108	181	177	143			
Mozambique	772	687	89%	321	42%	80	10%	39	5%	1	0%					0.02598321	768	581	359			
Namibie	67	67	100%	46	68%											0.00227009	67	57	46			
Niger	706	672	95%	592	84%	30	4%	30	4%							0.02375227	702	684	622			
Nigeria	558	542	97%	444	80%	10	2%	10	2%							0.01869933	552	543	454			
Ouganda	555	550	99%	351	63%	5	1%	5	1%							0.01880034	555	543	356			
République centrafricaine	437	373	85%	292	67%	64	15%	64	15%							0.01479934	437	411	357			
Rwanda	459	459	100%	427	93%											0.01551947	459	455	427			
Sao Tomé-et-Principe	35	35	100%	26	75%											0.00118464	35	34	26			
Sénégal	345	345	100%	288	83%											0.01168681	345	342	288			
Seychelles	2	2	100%	1	55%											7.4463E-05	2	2	1			
Sierra Leone	376	376	100%	292	78%											0.0127264	376	344	292			
Somalie	495	484	98%	471	95%	8	2%	8	2%							0.0166728	493	490	480			
Soudan	298					298	100%	298	100%							0.01008089	298	298	298			
South Sudan	90					90	100%	90	100%							0.00303485	90	90	90			
Swaziland	62	60	96%	34	55%											0.00201984	60	48	34			
Tanzanie	561	544	97%	384	68%					17	3%	3	1%			0.0190025	561	506	387			
Tchad	591	540	91%	365	62%	41	7%	41	7%	10	2%	8	1%			0.02001113	591	536	414			
Togo	215	215	100%	188	87%											0.00729262	215	212	188			
Zambie	457	457	100%	217	48%											0.01545917	457	397	217			
Zimbabwe	317	286	90%	261	82%	31	10%	30	9%							0.01072943	317	314	291			
* Total Africa	15.323	14.319	93%	10.390	68%	931	6%	856	6%	46	0%	26	0%			1	0%	1	0%	15.296	14.417	11.273

Table 3.4.1. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

11 th EDF	Appropriations	Cotonou		Cotonou		Cotonou		Cotonou		Cotonou		Cotonou		Cotonou		TOTAL											
		A Enveloppe	B Enveloppe	Co-financing	Implementation costs	Intra-ACP allocations	Regional allocations	EC Internal SLA																			
Antigua et Barbuda	3	3	100%	2	65%												0,00010154	3	3	2							
Barbade	7	7	100%	6	81%												0,00023394	7	7	6							
Belize	27	27	100%	16	59%												0,00091386	27	26	16							
Dominique	21	4	19%	3	15%	17	81%	17	81%								0,00072562	21	21	21							
Grenade	5	5	100%	4	87%												0,00016431	5	5	4							
Guyane	32	32	100%	29	91%												0,00108682	32	29	29							
Haïti	463	407	88%	178	38%	55	12%	54	12%								0,01565167	462	345	232							
Jamaïque	66	66	100%	52	79%												0,00222861	66	64	52							
République Dominicaine	77	77	100%	69	89%												0,00260233	77	75	69							
Sainte-Lucie	13	7	53%	4	31%	6	47%	6	47%								0,00044255	13	13	10							
Saint Kitts et Nevis	3	3	100%	1	41%												9,4771E-05	3	3	1							
Saint-Vincent -et-les-Grenadines	14	7	52%	3	19%	7	48%	7	48%								0,00045693	14	13	9							
Surinam	13	13	100%	6	48%												0,00044678	13	13	6							
Trinité et Tobago	9	9	100%	3	28%												0,00032031	9	9	3							
* Total Caribbean	753	667	89%	376	50%	85	11%	84	11%									753	625	460							
Fidji	45	28	63%	26	58%	17	37%	17	37%								0,001516	45	45	43							
Iles Cook	1	1	100%	1	100%												4,5693E-05	1	1	1							
Iles Salomon	22	22	100%	15	67%												0,00073773	22	21	15							
Kiribati	23	23	100%	11	46%												0,00077805	23	22	11							
Marshall Island	11	9	85%	7	64%	2	15%	1	14%								0,00036037	11	11	8							
Micronésie	16	14	89%	2	11%	2	11%	2	11%								0,00054155	16	15	4							
Nauru	2	2	100%	2	96%												7,46E-05	2	2	2							
Nioué	0	0	100%	0	100%												9,9848E-06	0	0	0							
Palau	3	2	59%			1	41%	1	38%								9,2233E-05	3	1	1							
Papouasie-Nouvelle Guinée	157	154	98%	93	59%	3	2%	2	2%								0,00531262	157	149	96							
Samoa Occidentale	20	20	100%	19	97%												0,00067355	20	20	19							
Timor Leste	96	94	98%	73	76%	2	2%	2	2%								0,00324339	96	94	75							
Tonga	14	11	79%	11	77%	3	21%	3	21%								0,00047452	14	14	14							
Tuvalu	7	7	100%	6	93%												0,00023002	7	7	6							
Vanuatu	39	31	81%	22	57%	8	19%	8	19%								0,0013031	39	36	29							
* Total Pacific	455	418	92%	288	63%	37	8%	36	8%									455	438	324							
Intra ACP Allocations	4.140					33	1%	27	1%			4.005	97%	3.187	77%			0,13666383	4.038	3.863	3.214						
PALOP	29													29	100%	24	83%	0,00099171	29	29	24						
REGION AFRIQUE CENTRALE	385													381	99%	216	56%	0,01289758	381	359	216						
REGION AFRIQUE EST ET AUSTRALE	2.345													2.342	100%	1.527	65%	0,07926221	2.342	2.217	1.527						
Région Afrique Occidentale	1.375													1.375	100%	971	71%	0,04652972	1.375	1.354	971						
Région Caraïbes	395													395	100%	223	56%	0,01336942	395	362	223						
Région Pacifique	219					6	3%	4	2%					211	97%	89	41%	0,00733672	217	179	92						
* Total regional cooperation ACP	8.888											4.005	45%	3.187	36%	4.733	53%	3.050	34%		8.776	8.362	6.267				
ACP	29.188	15.404		11.054		1.053		976		88	58	1.080		912		4.005	45%	3.187	36%	4.733	53%	3.050	34%		28.916,63	27.475,02	21638,71

Table 3.4.1. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

11 th EDF	Appropriations	Cotonou		Cotonou		Cotonou		Cotonou		Cotonou		Cotonou		Cotonou		TOTAL																
		A Enveloppe	B Enveloppe	Co-financing	Implementation costs	Intra-ACP allocations	Regional allocations	EC Internal SLA																								
Réserve / Non réparti par pays/terri	27															0.00028158	8	6	5													
All OCT countries	27																8	6	5													
Anguilla	17	14	83%	14	82%	3	17%	3	17%							0.00057032	17	17	17													
Iles Falklands (Malouines)	6	6	97%	6	97%	0	3%	0	3%							0.00020003	6	6	6													
Iles Pitcairn	2	2	100%	2	100%											7.954E-05	2	2	2													
Iles Turks-et-Caicos	17	14	82%	14	82%	3	18%	3	18%							0.00056293	17	17	17													
Iles Vierges britanniques	2					2	100%	2	90%							6.7694E-05	2	2	2													
Montserrat	19	18	98%	18	98%	0	2%	0	2%							0.00063361	19	19	19													
Sainte Héléne	22	22	97%	22	97%	1	3%	1	3%							0.00074835	22	22	22													
* Total British OCT	85	76	90%	75	89%	9	10%	9	10%								85	84	84													
Antilles néerlandaises	17	17	100%													0.0005737	17															
O Antilles néerlandaises - Bonaire	4	4	100%	2	56%											0.00013369	4	4	2													
C Antilles néerlandaises - Saba	3	3	100%	3	100%											0.0001169	3	3	3													
T Antilles néerlandaises - Sint-Eustatius	2	2	100%	2	100%											8.0261E-05	2	2	2													
Aruba	13	13	100%	11	86%											0.0004417	13	13	11													
Sint Maarten	14	7	50%	0	1%	7	50%	4	32%							0.00047386	14	8	5													
* Total Dutch OCT	54	47	87%	19	36%	7	13%	4	8%								54	30	24													
Iles Wallis et Futuna	20	20	97%	19	95%	1	3%	1	3%							0.00068235	20	20	20													
Nouvelle-Calédonie	31	30	97%	30	97%	1	3%	1	3%							0.00103741	31	31	31													
Polynésie française	31	30	97%	30	97%	1	3%	1	3%							0.00104248	31	31	31													
Saint-Pierre-et-Miquelon	27	26	97%	26	97%	1	3%	1	3%							0.00091725	27	27	27													
* Total French OCT	109	106	97%	105	97%	3	3%	3	3%								109	108	108													
Réserve/non réparti par région	103															0.00346916	102	102	52													
* Total regional cooperation OCT	103																102	102	52													
OCT	377	228		200		19		16									102	52														
TOTAL: ACP+OCT	29.545	15.633	53%	11.254	38%	1.071	4%	992	3%	88	0%	58	0%	1.089	4%	917	3%	4.005	14%	3.187	11%	7.388	25%	5.504	19%	1	0%	1	0%	29.275	27.806	21.912

Table 3.4.2. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million)

11 th EDF	Appropriations	Cotonou				Cotonou				Cotonou				Cotonou				TOTAL										
		A Enveloppe				B Enveloppe				Co-financing				Implementation costs				Intra-ACP allocations				Regional allocations				Assign. Funds	Paym.	
		Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.			
Annual 2022																												
General / enveloppe administrative/intér	9									0%				11	1%	56	5%									11	13	56
Réserve / Non réparti par pays	(286)																				0%	201	8%		0	(0)	201	
All ACP countries	(277)									0	0%			11	0%	56	1%				0	0%	201	5%	11	13	257	
Angola	(0)	(0)	0%	12	8%																				(0)	10	12	
Bénin	(2)	(1)	0%	20	5%																				(1)	28	20	
Botswana			0%	0	3%																				0	(0)	0	
Burkina Faso		(3)	0%	22	4%																				(3)	(1)	22	
Burundi	(1)	(1)	0%	48	15%																				(1)	4	48	
Cameroun			0%	24	8%	0%																			0	2	24	
Cap Vert	(0)	(0)	-1%	(1)	(1%)																				(0)	(0)	(1)	
Comores			0%	4	17%																				0	0	4	
Congo (Brazzaville)			0%	5	6%																				0	6	5	
Congo (République démocratique du)	(0)		0%	46	6%	0%	7	1%																	0	30	53	
Côte d'Ivoire	(1)	(3)	-1%	30	10%																				(3)	4	30	
Djibouti			0%	17	16%																				0	5	17	
Erythrée																										0	0	
Ethiopie	(37)	(37)	-4%	21	2%					0%															(37)	11	21	
Gabon	(0)	(0)	0%	1	20%																				(0)	0	1	
Gambie	(1)		0%	10	4%	(1)	0%	(0)	(0%)																(1)	3	10	
Ghana	(2)	(5)	-2%	12	4%																				(5)	(0)	12	
Guinée Bissau			0%	10	8%	0%	0	0%																	0	(0)	10	
Guinée (Conakry)		(1)	0%	24	9%																				(1)	22	24	
Ile Maurice			0%	4	40%																				0	0	4	
Kenya	(0)	(0)	0%	49	11%																				(0)	1	49	
Lesotho			0%	9	7%																				0	3	9	
Libéria	(5)	(5)	-2%	23	8%																				(5)	(2)	23	
Madagascar	(0)		0%	44	9%	0%	0	0%																	0	20	44	
Malawi	(0)	(0)	0%	50	9%	0%	1	0%																	(0)	25	51	
Mail			0%	24	4%	0%	0	0%																	0	14	25	
Mauritanie	(1)	(1)	-1%	15	9%																				(1)	5	15	
Mozambique	(0)	(4)	-1%	106	14%	0%	(1)	(0%)	0%																(4)	87	105	
Namibie	(0)	(0)	0%	6	9%																				(0)	1	6	
Niger	(5)	(9)	-1%	11	2%																				(9)	(6)	11	
Nigeria	(0)	(6)	-1%	37	7%																				(6)	(1)	37	
Ouganda	(9)	(9)	-2%	56	10%																				(9)	14	56	
République centrafricaine	(13)	(12)	-3%	35	8%																				(12)	(33)	35	
Rwanda	(1)	(1)	0%	8	2%																				(1)	9	8	
Sao Tomé-et-Principe			0%	4	12%																				0	4	4	
Sénégal	(1)	(1)	0%	25	7%																				(1)	23	25	
Seychelles			0%	1	29%																				0	0	1	
Sierra Leone			0%	19	5%																				0	8	19	
Somalie	(0)	(2)	0%	7	2%																				(2)	(1)	7	
Soudan						0%	100	34%																	0	0	100	
South Sudan																												
Swaziland		(2)	-4%	5	8%																				(2)	1	5	
Tanzanie	(2)	(2)	0%	34	6%						3	1%													(2)	6	37	
Tchad	(0)		0%	43	7%	0%	(0)	(0%)			5	1%													0	48	48	
Togo	(0)		0%	18	8%																				0	1	18	
Zambie			0%	56	12%																				0	33	56	
Zimbabwe	(1)	(0)	0%	5	2%	0%	2	1%																	(0)	2	8	
* Total Africa	(85)	(106)	-1%	1.000	7%	(1)	0%	110	1%	0	0%	8	0%	7											(107)	386	1.118	

Table 3.4.2. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

	11 th EDF Annual 2022	Appropriations		Cotonou A Envelope				Cotonou B Envelope				Cotonou Co-financing				Cotonou Implementation costs				Cotonou Intra-ACP allocations				Cotonou Regional allocations				TOTAL				
		Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	Assign. Funds	Paym.
Antigua et Barbuda			0%	1	24%																								0	0	1	
Barbade	(0)	(0)	-1%	0	1%																							(0)	(0)	0		
Belize			0%	3	13%																							0	6	3		
Dominique	(0)		0%	1	3%		0%	2	9%																		0	(0)	3			
Grenade	(0)	(0)	-3%	0	8%																						(0)	(0)	0			
Guyane	(2)	(2)	-6%																								(2)	(1)	0			
Haiti	(4)	(1)	0%	13	3%	(2)	-1%	1	0%																		(3)	2	13			
Jamaïque	(0)	(0)	0%	9	14%																						(0)	1	9			
République Dominicaine	(0)	(0)	0%	6	8%																						(0)	4	6			
Sainte-Lucie			0%	0	4%			1	9%																		0	(0)	2			
Saint Kitts et Nevis			0%	0	1%																						0	0	0			
Saint-Vincent-et-les-Grenadines			0%	0	0%																						0	0	0			
Surinam	(1)	(1)	-5%	0	0%																						(1)	0	0			
Trinité et Tobago	(0)	(0)	0%	(0)	(2%)																						(0)	(0)	(0)			
* Total Caribbean	(7)	(4)	-1%	33	4%	(2)	0%	4	1%																		(6)	11	37			
Fidji			0%	5	12%		0%																					0	0	5		
Iles Cook	(0)		0%																									0				
Iles Salomon			0%	3	13%																							0	8	3		
Kiribati			0%	4	18%																							0	0	4		
Marshall Island			0%	0	1%			1	5%																			0	0	1		
Micronésie			0%	0	3%			0	0%																			0	0	0		
Nauru	(0)	(0)	-2%	0	9%																						(0)	(0)	0			
Nioué			0%																									0				
Palau			0%					0	15%																			0	0	0		
Papouasie-Nouvelle Guinée	(0)		0%	23	15%			0	0%																			0	6	24		
Samoa Occidentale			0%	0	0%																							0	0	0		
Timor Leste			0%	11	12%		0%																					0	0	11		
Tonga			0%	0	0%																							0	0	0		
Tuvalu			0%	1	13%																							0	0	1		
Vanuatu			0%	4	11%																							0	2	4		
* Total Pacific	(0)	(0)	0%	53	12%	0	0%	1	0%																		(0)	16	54			
Intra ACP Allocations			93							0%	4	0%					97	2%	219	5%								97	127	222		
PALOP	(1)																											0	0	4		
REGION AFRIQUE CENTRALE	(1)																				(4)	-1%	20	5%			(4)	10	20			
REGION AFRIQUE EST ET AUSTRALE	(11)																				(9)	0%	161	7%			(9)	3	161			
Région Afrique Occidentale	(11)																				(1)	0%	98	7%			(1)	12	98			
Région Caraïbes	(0)																										0	23	31			
Région Pacifique	2									2	1%																0	2	10	11		
* Total regional cooperation ACP	71									2	0%	4	0%				97	1%	219	2%	(14)	0%	325	4%		85	185	547				
ACP	(299)	(110)		1.086		(3)		115		2		12		11		56	97		219		(14)		526		(17)	611	2.014					

Table 3.4.2. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

11 th EDF Annual 2022	Appropriations	Cotonou A Envelope				Cotonou B Envelope				Cotonou Co-financing				Cotonou Implementation costs				Cotonou Intra-ACP allocations				Cotonou Regional allocations				TOTAL				
		Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	Assign. Funds	Paym.
Réserve / Non réparti par par pays/terri	2												(0)	-1%	0	2%												(0)	0	0
All OCT countries	2												(0)	-1%	0	2%												(0)	0	0
Anguilla			0%	0	1%																							0	0	0
Iles Falklands (Malouines)	(0)	(0)	-3%																								(0)	0	0	
Iles Pitcairn																														
Iles Turks-et-Caicos	(1)	(1)	-5%	0	0%																						(1)	(1)	0	
Iles Vierges britanniques					0%																							0	0	0
Montserrat			0%	2	11%																							0	0	2
Sainte Hélène				2	11%																							0	0	2
* Total British OCT	(1)	(1)	-1%	5	5%	0	0%																				(1)	(1)	5	
Antilles néerlandaises			0%	0	1%																							0	0	0
O Antilles néerlandaises - Bonaire			0%	0	1%																							0	0	0
C Antilles néerlandaises - Saba	(0)	(0)	-3%																								(0)	0	0	
T Antilles néerlandaises - Sint-Eustatius	(0)	(0)	-3%																								(0)	0	0	
Aruba			0%	2	12%																							0	0	2
Sint Maarten			0%	0	1%	0%	0	1%																				0	1	0
* Total Dutch OCT	(0)	(0)	0%	2	3%	0	0%	0	0%																		(0)	1	2	
Iles Wallis et Futuna			0%	2	8%																							0	(0)	2
Nouvelle-Calédonie			0%	1	3%	0%																						0	0	1
Polynésie française			0%	0	0%	0%																						0	0	0
Saint-Pierre-et-Miquelon			0%			0%																						0	0	0
* Total French OCT		0	0%	3	2%	0	0%																				0	(0)	3	
Réserve/non réparti par région	(0)																				(0)	0%	15	14%	(0)	0	15			
* Total regional cooperation OCT	(0)																				(0)	0%	15	14%	(0)	0	15			
OCT	0	(1)		9		0		0					(0)		0						(0)		15		(1)	0	24			
TOTAL: ACP+OCT	29.545	(111)	(0%)	1.095	4%	(3)	(0%)	115	0%	2	0%	12	0%	11	0%	57	0%	97	0%	219	1%	(14)	(0%)	541	2%	(18)	611	2.039		

Table 3.4.3. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million)

11 th EDF	Appropriations	Cotonou Implementation costs																					TOTAL					
		A Envelope			B Envelope			Co-financing			Intra-ACP allocations			Regional allocations			EC Internal SLA			Dec.	Assign. Funds	Paym.						
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.									
Cumulative 2022		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.						
General / enveloppe administrative/intér	1.084									4	4	0	1.080	1.076	912							1.084	1.080	912				
Réserve / Non réparti par pays	2.665																	2.553	2.553	2.403				2.553	2.553	2.403		
All ACP countries	3.749									4	4	0	1.080	1.076	912									3.637	3.633	3.315		
Angola	152				152	149	96																	152	149	96		
Bénin	370				370	353	304																	370	353	304		
Botswana	16				16	14	10																	16	14	10		
Burkina Faso	633				625	622	575	5	5	5														630	627	580		
Burundi	320				315	295	259	6	6	6														320	301	265		
Cameroun	295				282	268	227	13	13	10															295	281	236	
Cap Vert	82				65	64	62	17	17	17															82	81	79	
Comores	22				22	20	12																		22	20	12	
Congo (Brazzaville)	88				88	84	32																		88	84	32	
Congo (République démocratique du)	707				639	600	423	65	48	37	3	3	3												707	651	463	
Côte d'Ivoire	306				305	301	263																		305	301	263	
Djibouti	110				110	101	66																		110	101	66	
Erythré	180				180	180																			180	180		
Ethiopie	896				777	755	550	106	106	106	13	13	10												896	874	665	
Gabon	6				6	5	3																			6	5	3
Gambie	261				250	248	189	11	11	11															261	258	200	
Ghana	320				316	311	239																			316	311	239
Guinée Bissau	131				108	107	86	23	23	22																131	130	107
Guinée (Conakry)	274				273	266	201																			273	266	201
Ile Maurice	10				10	10	9																			10	10	9
Kenya	435				435	426	279																			435	426	279
Lesotho	124				124	114	59																			124	114	59
Libéria	274				274	230	209																			274	230	209
Madagascar	500				492	443	230	8	8	7																500	450	237
Malawi	560				556	476	390	4	4	4																559	480	394
Mali	675				662	642	484	13	13	13																675	656	497
Mauritanie	181				174	170	136	5	5	5	2	2	2													181	177	143
Mozambique	772				687	503	321	80	78	39	1															768	581	359
Namibie	67				67	57	46																			67	57	46
Niger	706				672	654	592	30	30	30																702	684	622
Nigeria	558				542	533	444	10	10	10																552	543	454
Ouganda	555				550	538	351	5	5	5																555	543	356
République centrafricaine	437				373	347	292	64	64	64																437	411	357
Rwanda	459				459	455	427																			459	455	427
Sao Tomé-et-Principe	35				35	34	26																			35	34	26
Sénégal	345				345	342	288																			345	342	288
Seychelles	2				2	2	1																			2	2	1
Sierra Leone	376				376	344	292																			376	344	292
Somalie	495				484	482	471	8	8	8											1	1	1			493	490	480
Soudan	298							298	298	298																298	298	298
South Sudan	90							90	90	90																90	90	90
Swaziland	62				60	48	34																			60	48	34
Tanzanie	561				544	489	384				17	17	3													561	506	387
Tchad	591				540	485	365	41	41	41	10	10	8													591	536	414
Togo	215				215	212	188																			215	212	188
Zambie	457				457	397	217																			457	397	217
Zimbabwe	317				286	284	261	31	30	30																317	314	291
* Total Africa	15.323				14.319	13.460	10.390	931	911	856	46	45	26								1	1	1			15.296	14.417	11.273

Table 3.4.3. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

	11 th EDF			Appropriations			A Envelope			B Envelope			Co-financing			Cotonou Implementation costs			Intra-ACP allocations			Regional allocations			EC Internal SLA			TOTAL		
	Cumulative 2022			Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.
Antigua et Barbuda	3			3	3	2																						3	3	2
Barbade	7			7	7	6																						7	7	6
Belize	27			27	26	16																						27	26	16
Dominique	21			4	4	3	17	17	17																			21	21	21
Grenade	5			5	5	4																						5	5	4
Guyane	32			32	29	29																						32	29	29
Haiti	463			407	290	178	55	55	54																			462	345	232
Jamaïque	66			66	64	52																						66	64	52
République Dominicaine	77			77	75	69																						77	75	69
Sainte-Lucie	13			7	7	4	6	6	6																			13	13	10
Saint Kitts et Nevis	3			3	3	1																						3	3	1
Saint-Vincent -et-les-Grenadines	14			7	7	3	7	7	7																			14	13	9
Surinam	13			13	13	6																						13	13	6
Trinité et Tobago	9			9	9	3																						9	9	3
* Total Caribbean	753			667	540	376	85	85	84																			753	625	460
Fidji	45			28	28	26	17	17	17																			45	45	43
Iles Cook	1			1	1	1																						1	1	1
Iles Salomon	22			22	21	15																						22	21	15
Kiribati	23			23	22	11																						23	22	11
Marshall Island	11			9	9	7	2	2	1																			11	11	8
Micronésie	16			14	13	2	2	2	2																			16	15	4
Nauru	2			2	2	2																						2	2	2
Nioué	0			0	0	0																						0	0	0
Palau	3			2			1	1	1																			3	1	1
Papouasie-Nouvelle Guinée	157			154	146	93	3	3	2																			157	149	96
Samoa Occidentale	20			20	20	19																						20	20	19
Timor Leste	96			94	92	73	2	2	2																			96	94	75
Tonga	14			11	11	11	3	3	3																			14	14	14
Tuvalu	7			7	7	6																						7	7	6
Vanuatu	39			31	29	22	8	8	8																			39	36	29
* Total Pacific	455			418	401	288	37	37	36																			455	438	324
Intra ACP Allocations	4.140									33	33	27					4.005	3.830	3.187									4.038	3.863	3.214
PALOP	29																			29	29	24						29	29	24
REGION AFRIQUE CENTRALE	385																			381	359	216						381	359	216
REGION AFRIQUE EST ET AUSTRALE	2.345																			2.342	2.217	1.527						2.342	2.217	1.527
Région Afrique Occidentale	1.375																			1.375	1.354	971						1.375	1.354	971
Région Caraïbes	395																			395	362	223						395	362	223
Région Pacifique	219									6	6	4								211	173	89						217	179	92
* Total regional cooperation ACP	8.888									38	38	31					4.005	3.830	3.187	4.733	4.494	3.050					8.776	8.362	6.267	
ACP	29.168			15.404	14.402	11.054	1.053	1.033	976	88	87	58	1.080	1.076	912	4.005	3.830	3.187	7.286	7.047	5.452	1	1	1	1	28.917	27.475	21.639		

Table 3.4.3. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

11 th EDF Cumulative 2022	Appropriations			A Envelope			B Envelope			Co-financing			Cotonou Implementation costs			Intra-ACP allocations			Regional allocations			EC Internal SLA			TOTAL			
	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	
Réserve / Non réparti par par pays/terri	27													8	6	5										8	6	5
All OCT countries	27													8	6	5										8	6	5
Anguilla	17			14	14	14	3	3	3																	17	17	17
Iles Falklands (Malouines)	6			6	6	6	0	0	0																	6	6	6
Iles Pitcairn	2			2	2	2																				2	2	2
Iles Turks-et-Caïcos	17			14	14	14	3	3	3																	17	17	17
Iles Vierges britanniques	2						2	2	2																	2	2	2
Montserrat	19			18	18	18	0	0	0																	19	19	19
Sainte Héïène	22			22	22	22	1	1	1																	22	22	22
* Total British OCT	85			76	76	75	9	9	9																	85	84	84
Antilles néerlandaises	17			17																						17		
O Antilles néerlandaises - Bonaire	4			4	4	2																				4	4	2
C Antilles néerlandaises - Saba	3			3	3	3																				3	3	3
T Antilles néerlandaises - Sint-Eustatius	2			2	2	2																				2	2	2
Aruba	13			13	13	11																				13	13	11
Sint Maarten	14			7	1	0	7	7	4																	14	8	5
* Total Dutch OCT	54			47	23	19	7	7	4																	54	30	24
Iles Wallis et Futuna	20			20	19	19	1	1	1																	20	20	20
Nouvelle-Calédonie	31			30	30	30	1	1	1																	31	31	31
Polynésie française	31			30	30	30	1	1	1																	31	31	31
Saint-Pierre-et-Miquelon	27			26	26	26	1	1	1																	27	27	27
* Total French OCT	109			106	105	105	3	3	3																	109	108	108
Réserve/non réparti par région	103																									102	102	52
* Total regional cooperation OCT	103																									102	102	52
OCT	377			228	204	200	19	19	16					8	6	5										102	102	52
TOTAL: ACP+OCT	29.545			15.633	14.606	11.254	1.071	1.051	992	88	87	58	1.089	1.082	917	4.005	3.830	3.187	7.388	7.149	5.504	1	1	1	1	29.275	27.806	21.912

Table 3.4.4. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million)

	11 th EDF Annual 2022	Cotonou																		TOTAL									
		Appropriations			A Envelope			B Envelope			Co-financing			Implementation costs			Intra-ACP allocations			Regional allocations			Dec.	Assign. Funds	Paym.				
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.										
General / enveloppe administrative/intér	9													0		11	13	56								11	13	56	
Réserve / Non réparti par pays	(286)																												201
All ACP countries	(277)													0	0	11	13	56			0	(0)	201			11	13	257	
Angola	(0)			(0)	10	12																				(0)	10	12	
Bénin	(2)			(1)	28	20																				(1)	28	20	
Botswana					(0)	0																				0	(0)	0	
Burkina Faso				(3)	(1)	22																				(3)	(1)	22	
Burundi	(1)			(1)	4	48																				(1)	4	48	
Cameroun					2	24		0																		0	2	24	
Cap Vert	(0)			(0)	(0)	(1)																				(0)	(0)	(1)	
Comores					0	4																				0	0	4	
Congo (Brazzaville)					6	5																				0	6	5	
Congo (République démocratique du)	(0)				26	46		4	7				0													0	30	53	
Côte d'Ivoire	(1)			(3)	4	30																				(3)	4	30	
Djibouti					5	17																				0	5	17	
Erythrée					0																					0	0		
Ethiopie	(37)			(37)	11	21							(0)													(37)	11	21	
Gabon	(0)			(0)	0	1																				(0)	0	1	
Gambie	(1)				4	10		(1)	(1)	(0)																(1)	3	10	
Ghana	(2)			(5)	(0)	12																				(5)	(0)	12	
Guinée Bissau					(0)	10		0	0																	0	(0)	10	
Guinée (Conakry)				(1)	22	24																				(1)	22	24	
Ile Maurice					0	4																				0	0	4	
Kenya	(0)			(0)	1	49																				(0)	1	49	
Lesotho					3	9																				0	3	9	
Libéria	(5)			(5)	(2)	23																				(5)	(2)	23	
Madagascar	(0)				20	44		(0)	0																	0	20	44	
Malawi	(0)			(0)	25	50		(0)	1																	(0)	25	51	
Mali					14	24		(0)	0																	0	14	25	
Mauritanie	(1)			(1)	5	15							0													(1)	5	15	
Mozambique	(0)			(4)	68	106		19	(1)																	(4)	87	105	
Namibie				(0)	1	6																				(0)	1	6	
Niger	(5)			(9)	(6)	11		0																		(9)	(6)	11	
Nigeria	(0)			(6)	(1)	37																				(6)	(1)	37	
Ouganda	(9)			(9)	14	56																				(9)	14	56	
République centrafricaine	(13)			(12)	(33)	35																				(12)	(33)	35	
Rwanda	(1)			(1)	9	8																				(1)	9	8	
Sao Tomé-et-Principe					4	4																				0	4	4	
Sénégal	(1)			(1)	23	25																				(1)	23	25	
Seychelles					0	1																				0	0	1	
Sierra Leone					8	19																				0	8	19	
Somalie	(0)			(2)	(1)	7																				(2)	(1)	7	
Soudan								0	100																	0	0	100	
South Sudan																													
Swaziland				(2)	1	5																				(2)	1	5	
Tanzanie	(2)			(2)	6	34							0	3												(2)	6	37	
Tchad	(0)				48	43		0	(0)				0	5												0	48	48	
Togo	(0)				1	18																				0	1	18	
Zambie					33	56																				0	33	56	
Zimbabwe	(1)			(0)	3	5		(1)	2																	(0)	2	8	
* Total Africa	(85)			(106)	364	1.000	(1)	22	110	0	(0)	8														(107)	386	1.118	

Table 3.4.4. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

	11 th EDF Annual 2022	Cotonou																					TOTAL		
		Appropriations		A Envelope			B Envelope			Co-financing			Implementation costs			Intra-ACP allocations			Regional allocations			Dec.	Assign. Funds	Paym.	
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.						
Antigua et Barbuda					0	1																0	0	1	
Barbade	(0)				(0)	0																(0)	(0)	0	
Belize					6	3																0	6	3	
Dominique	(0)				(0)	1		0	2													0	(0)	3	
Grenade	(0)				(0)	0																(0)	(0)	0	
Guyane	(2)				(2)	(1)																(2)	(1)		
Haïti	(4)				(1)	2	13	(2)	(0)	1												(3)	2	13	
Jamaïque	(0)				(0)	1	9															(0)	1	9	
République Dominicaine	(0)				(0)	4	6															(0)	4	6	
Sainte-Lucie					(0)	0		0	1													0	(0)	2	
Saint Kitts et Nevis					0	0																0	0	0	
Saint-Vincent -et-les-Grenadines					0	0																0	0	0	
Surinam	(1)				(1)	0	0															(1)	0	0	
Trinité et Tobago	(0)				(0)	(0)	(0)															(0)	(0)	(0)	
* Total Caribbean	(7)				(4)	11	33	(2)	(0)	4												(6)	11	37	
Fidji					0	5		0														0	0	5	
Iles Cook	(0)																					0			
Iles Salomon					8	3																0	8	3	
Kiribati					0	4																0	0	4	
Marshall Island					0	0		0	1													0	0	1	
Micronésie					0	0		0	0													0	0	0	
Nauru	(0)				(0)	(0)	0															(0)	(0)	0	
Nioué																						0			
Palau								0	0													0	0	0	
Papouasie-Nouvelle Guinée	(0)				6	23		0	0													0	6	24	
Samoa Occidentale					0	0																0	0	0	
Timor Leste					0	11																0	0	11	
Tonga					0	0																0	0	0	
Tuvalu					0	1																0	0	1	
Vanuatu					2	4																0	2	4	
* Total Pacific	(0)				(0)	16	53	0	0	1												(0)	16	54	
Intra ACP Allocations	93										0	4					97	127	219			97	127	222	
PALOP	(1)																			0	4	0	0	4	
REGION AFRIQUE CENTRALE	(1)																		(4)	10	20	(4)	10	20	
REGION AFRIQUE EST ET AUSTRALE	(11)																		(9)	3	161	(9)	3	161	
Région Afrique Occidentale	(11)																		(1)	12	98	(1)	12	98	
Région Caraïbes	(0)																			23	31	0	23	31	
Région Pacifique	2									2	2								8	11	2	10	11		
* Total regional cooperation ACP	71									2	2	4					97	127	219	(14)	56	325	85	185	547
ACP	(299)				(110)	391	1.086	(3)	22	115	2	2	12	11	13	56	97	127	219	(14)	56	526	(17)	611	2.014

Table 3.4.4. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

11 th EDF Annual 2022	Appropriations	Cotonou																					TOTAL			
		A Envelope			B Envelope			Co-financing			Implementation costs			Intra-ACP allocations			Regional allocations									
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.				
Réserve / Non réparti par pays/terri	2																						(0)	0	0	
All OCT countries	2																							(0)	0	0
Anguilla					0	0																		0	0	0
Iles Falklands (Malouines)	(0)				(0)	0																		(0)	0	0
Iles Pitcairn																										
Iles Turks-et-Caicos	(1)				(1)	(1)	0																	(1)	(1)	0
Iles Vierges britanniques																									0	0
Montserrat						0	2																	0	0	2
Sainte Hélène						0	2																		0	2
* Total British OCT	(1)				(1)	(1)	5	0	0															(1)	(1)	5
Antilles néerlandaises																									0	0
O Antilles néerlandaises - Bonaire						0	0																		0	0
C Antilles néerlandaises - Saba	(0)				(0)																			(0)		
T Antilles néerlandaises - Sint-Eustatius	(0)				(0)																			(0)		
Aruba						0	2																		0	2
Sint Maarten						0	0			1	0														0	0
* Total Dutch OCT	(0)				(0)	0	2	0	1	0														(0)	1	2
Iles Wallis et Futuna						(0)	2			0															0	(0)
Nouvelle-Calédonie						0	1			0															0	1
Polynésie française						0	0			0															0	0
Saint-Pierre-et-Miquelon						0				0															0	0
* Total French OCT					0	(0)	3	0	0																0	(0)
Réserve/non réparti par région	(0)																						(0)	0	15	(0)
* Total regional cooperation OCT	(0)																						(0)	0	15	(0)
OCT	0				(1)	(1)	9	0	1	0				(0)	0	0							(0)	0	15	(1)
TOTAL: ACP+OCT	29.545				(111)	390	1.095	(3)	22	115	2	2	12	11	13	57	97	127	219	(14)	56	541	(18)	611	2.039	

Table 3.5.1. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) (continued)

All EDF	Appropriations	Lomé - programmes indicatifs nationaux			Total Non-Programmable Aid			Interest			Lomé Transfers from other funds			Cotonou A Envelope			Cotonou B Envelope			Cotonou Co-financing			Cotonou Implementation costs			Cotonou Intra-ACP allocations			Cotonou Regional allocations			Cotonou Voluntary contribution Peace facility			Cotonou EC Internal SLA			TOTAL			
		Cumulative 2022	Dec.	% of Appr.	Paym.	% of Dec.	Appr.	Paym.	% of Dec.	Appr.	Paym.	% of Dec.	Appr.	Paym.	% of Dec.	Appr.	Paym.	% of Dec.	Appr.	Paym.	% of Dec.	Appr.	Paym.	% of Dec.	Appr.	Paym.	% of Dec.	Appr.	Paym.	% of Dec.	Appr.	Paym.	% of Dec.	Appr.	Paym.	% of Dec.	Assigned funds	Paym.			
																																							Dec.	% of Appr.	Paym.
Antigua et Barbuda	21	0	2%	0	2%									11	55%	10	50%	9	43%	9	43%															0,000275075	21	21	20		
Bahamas	7	2	30%	2	30%									5	70%	5	70%																			9,74079E-05	7	7	7		
Barbade	36	4	10%	4	10%									27	74%	25	70%	6	16%	5	14%															0,000474319	36	36	34		
Belize	61	10	17%	10	17%									45	75%	34	56%	5	8%	5	8%															0,00079799	61	59	50		
Dominique	62	6	10%	6	10%									20	32%	19	30%	36	58%	36	58%															0,000811292	62	61	61		
Grenade	46	0	1%	0	1%									28	62%	28	60%	17	37%	17	37%															0,000601672	46	46	45		
Guvane	169	29	17%	29	17%	11	6%	11	6%					121	71%	118	70%	9	5%	9	5%														0,000221	169	167	167			
Haiti	1.350	63	5%	63	5%	12	1%	12	1%					888	67%	646	48%	336	25%	327	24%	39	3%	38	3%											0,017684068	1.348	1.227	1.085		
Jamaïque	491	53	11%	53	11%	43	9%	43	9%			69	14%	69	14%	249	51%	233	47%	77	16%	77	16%													0,006436024	491	488	474		
République Dominicaine	521	94	18%	94	18%									360	69%	352	67%	67	13%	67	13%																0,006842413	521	519	513	
Sainte-Lucie	56	1	2%	1	2%									42	75%	39	70%	13	23%	13	23%																0,000732511	56	56	53	
Saint Kitts et Nevis	15	3	18%	3	18%									11	74%	9	59%	1	8%	1	8%																0,000196954	15	15	13	
Saint-Vincent-et-les-Grenadines	45	2	4%	2	4%									31	68%	26	58%	13	28%	13	28%																0,000588672	45	45	40	
Surinam	90	19	21%	19	21%									0	0%	0	0%	70	78%	63	70%	1	1%	1	1%												0,001179227	90	90	83	
Trinité et Tobago	72	7	9%	7	9%									6	8%	6	8%	60	83%	53	73%																0,000951003	72	72	66	
* Total Caribbean	3.042	293	10%	293	10%	65	2%	65	2%					75	2%	75	2%	1.978	65%	1.668	55%	580	19%	580	19%	39	1%	38	1%								3.040	2.908	2.711		
Fidji	89	17	19%	17	19%									0	0%	0	0%	49	55%	48	53%	23	25%	22	25%												0,001172426	89	89	87	
Iles Cook	6													7	89%	7	89%	1	11%	1	11%																0,00010861	6	6	6	
Iles Salomon	98	14	14%	14	14%	2	2%	2	2%					0	0%	0	0%	61	62%	54	55%	21	21%	21	21%												0,001285773	98	97	91	
Kiribati	59	9	15%	9	15%									0	1%	0	1%	47	79%	35	58%	3	5%	3	5%												0,000779604	59	59	47	
Marshall Island	21													18	85%	16	75%	3	15%	3	14%																0,000277392	21	21	19	
Micronésie	29													26	89%	13	46%	3	11%	3	11%																0,000376299	29	28	16	
Nauru	6													6	92%	6	90%	0	0%	0	0%																8,03893E-05	6	6	6	
Nioué	6													5	90%	5	90%	1	10%	1	10%																7,63381E-05	6	6	6	
Palau	8													6	77%	4	56%	2	23%	2	22%																9,94649E-05	8	8	6	
Papouasie-Nouvelle Guinée	408	39	10%	39	10%	10	2%	10	2%			3	1%	3	1%	295	72%	234	58%	56	14%	55	14%														0,005286758	403	395	342	
Samoa Occidentale	197	14	13%	14	13%									80	74%	79	74%	14	13%	14	13%																0,001408223	197	197	107	
Timor Leste	191													189	99%	164	86%	2	1%	2	1%																	0,00250451	191	189	166
Tonga	40	5	12%	5	12%									23	57%	23	56%	12	31%	12	31%																0,000530996	40	40	40	
Tuvalu	20	2	10%	2	10%									0	1%	0	1%	16	78%	16	78%	2	11%	2	11%													0,000261278	20	20	19
Vanuatu	89	10	12%	10	12%	2	2%	2	2%					65	74%	65	63%	11	13%	11	13%																0,001150317	89	85	79	
* Total Pacific	4.178	108	9%	108	9%	14	1%	14	1%					5	0%	5	0%	892	76%	758	64%	164	13%	163	13%												4.174	1.167	1.038		
Intra ACP Allocations	11.332	661	6%	661	6%																																0,147199854	11.218	10.802	9.876	
PALOP	87	10	12%	10	12%																																0,001140949	87	86	81	
Région Afrique Australe	57	57	100%	57	100%																																	0,000750483	57	57	57
Région Afrique Australe FED 10	137																																				0,001798537	137	137	134	
Région Afrique Australe FED 9	106																																				0,00139355	106	106	106	
REGION AFRIQUE CENTRALE	573																																				0,007474482	570	538	389	
Région Afrique Centrale	149	77	55%	77	55%																																0,001834711	140	140	140	
Région Afrique de l'Est Australe	305																																				0,004005742	305	305	302	
REGION AFRIQUE EST ET AUSTRALE	3.109																																				0,04075519	3.106	2.968	2.213	
Région Afrique Occidentale	2.367	194	8%	194	8%																																0,03101961	2.364	2.337	1.921	

Table 3.5.1. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

All EDF Cumulative 2022	Appropriations		Lomé PIN - programmes Indicatifs nationaux		Lomé Total Non-Programmable Aid		Lomé Interest		Lomé Transfers from other funds		Cotonou A Enveloppe			Cotonou B Enveloppe			Cotonou Co-financing			Cotonou Implementation costs			Cotonou Intra-ACP allocations			Cotonou Regional allocations			Cotonou Voluntary contribution Peace facility			Cotonou EC Internal SLA			TOTAL													
	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	% of Appr.	Paym.	% of Appr.	Dec.	Assigned funds	Paym.													
General / enveloppe administrative/AT	1																				1	100%	1	100%										9,52951E-06	1	1	1											
Reserve / Non réparti par pays/terri Territoires français non répartis	37				9	25%	9	25%													13	36%	10	28%										0,000296702	23	21	20											
OC countries	1				1	100%	1	100%																										1,5521E-05	1	1	1											
Antilles néerlandaises	41	1	2%	1	2%	10	27%	10	27%																																							
Anquilla										37	91%	37	91%	3	7%	3	7%																			0,000532357	41	40	40									
Iles Cayman	4													4	100%	4	100%																			5,88419E-05	4	4	4									
Iles Falklands (Malouines)	14									14	99%	14	99%	0	1%	0	1%																			0,000189355	14	14	14									
Iles Pitcairn	7									7	100%	7	100%																								9,28019E-05	7	7	7								
Iles Turks-et-Caicos	46									38	84%	38	84%	7	16%	7	16%																				0,000597747	46	46	46								
Iles Vierges britanniques	3							0%		1	26%	1	26%	2	74%	2	66%																			3,55956E-05	3	3	3									
Montserrat	55	2	3%	2	3%					53	97%	53	96%	0	1%	0	1%																				0,0007192	55	55	55								
Sainte Héleine	56	0	0%	0	0%					55	99%	55	99%	1	1%	1	1%																				0,000730844	56	56	56								
* Total British OCT	225	2	1%	2	1%			0	0%	205	91%	205	91%	17	8%	17	8%																			225	225	225										
Antilles néerlandaises	95	4	4%	4	4%					2	2%	2	2%	88	93%	68	72%																				0,001237064	94	77	74								
O - Bonaire	4													4	100%	2	56%																					5,18289E-05	4	4	2							
C Antilles néerlandaises	3													3	100%	3	100%																					4,53177E-05	3	3	3							
T - Saba																																																
Antilles néerlandaises - Sint-Eustatius	2													2	100%	2	100%																					3,11146E-05	2	2	2							
Aruba	32	0	1%	0	1%					0	0%	0	0%	32	99%	30	93%																					0,000420622	32	32	30							
Sint Maarten	14									7	50%	0	1%	7	50%	4	32%																					0,000183697	14	8	5							
Total Dutch OCT	151	4	3%	4	3%			2	1%	2	1%	137	91%	108	71%	7	5%	4	3%																				150	126	117							
Iles Wallis et Futuna	56	1	3%	1	3%					51	92%	40	72%	3	5%	3	5%																					0,00073199	56	54	45							
Mayotte	51	1	2%	1	2%					44	87%	44	87%	6	12%	6	12%																					0,000666108	51	51	51							
Nouvelle-Calédonie	87	7	9%	7	9%					78	89%	77	89%	1	1%	1	1%																						0,001138196	87	87	87						
Polynésie française	81	10	12%	10	12%					0	0%	0	0%	68	84%	66	82%	3	3%	3	3%																	0,001062411	81	80	79							
Saint-Pierre-et-Miquelon	70	3	5%	3	5%					65	94%	65	94%	1	1%	1	1%																					0,000912673	70	70	70							
Total French OCT	344	23	7%	23	7%			1	0%	1	0%	396	89%	293	85%	13	4%	13	4%																				344	341	331							
Régionale PT française	5	5	100%	5	100%																																		6,45003E-05	5	5	5						
Régionale PT néerlandaise	0	0	100%	0	100%																																		5,98106E-06	0	0	0						
Régionale PT UK	0	0	100%	0	100%																																		1,56701E-06	0	0	0						
Réserve/non réparti par région	181									0	0%	0	0%																										0,002378956	181	181	130						
ional cooperation OCT	187	8	3%	8	3%			0	0%	0	0%	0	0%	649	605	38	35																						187	186	136							
OCT	946	35	3%	35	3%	10				3		3		649	605	38	35				14		11															181	130									
TOTAL ACP+OCT	76.212	4.985	7%	4.985	7%	4.706	6%	4.706	6%	35	0%	35	0%	37.893	50%	33.319	44%	4.491	6%	4.400	6%	282	0%	244	0%	1.964	3%	1.789	2%	10.845	14%	9.508	12%	10.158	13%	8.125	11%	24	0%	24	0%	1	0%	1	0%	76.056	74.262	67.806

Table 3.5.3. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

AII EDF Cumulative 2022	Lomé											Cotonou														TOTAL														
	Appropriations			PIN - programmes indicatifs nationaux			Total Non-Programmable Aid			Interest		Transfers from other funds			A Envelope		B Envelope		Co-financing		Implementation costs		Intra-ACP allocations		Regional allocations		Voluntary contribution Peace		EC Internal SLA											
	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.							
Antigua et Barbuda	21	0	0	0	0										11	11	10	9	9												21	21	20							
Bahamas	7	2	2	2											5	5	5														7	7	7							
Barbade	36	4	4	4											27	26	25	6	6	5											36	36	34							
Belize	61	10	10	10											45	44	34	5	5	5											61	59	50							
Dominique	62	6	6	6											20	19	19	36	36	36											62	61	61							
Grenade	46	0	0	0											28	28	28	17	17	17											46	46	45							
Guyane	169	29	29	29	11	11	11								121	118	118	9	9	9											169	167	167							
Haiti	1.350	63	63	63	12	12	12								898	780	646	336	334	327	39	39	38								1.348	1.227	1.085							
Jamaïque	491	53	53	53	43	43	43					69	69	69	249	246	233	77	77	77											491	488	474							
République Dominicaine	521	94	94	94											360	358	352	67	67	67											521	519	513							
Sainte-Lucie	56	1	1	1											42	42	39	13	13	13											56	56	53							
Saint Kitts et Nevis	15	3	3	3											11	11	9	1	1	1											15	15	13							
Saint-Vincent-et-les-Grenadines	45	2	2	2											31	30	26	13	13	13											45	45	40							
Surinam	90	19	19	19								0	0	0	70	70	63	1	1	1											90	90	83							
Trinité et Tobago	72	7	7	7								6	6	6	60	59	53														72	72	66							
* Total Caribbean	3.042	293	293	293	65	65	65					75	75	75	1.978	1.850	1.660	596	587	580	39	39	38							3.040	2.908	2.711								
Fidji	89	17	17	17								0	0	0	49	49	48	23	23	22											89	89	87							
Iles Cook	8											7	7	7	7	7	1	1	1												8	8	8							
Iles Salomon	98	14	14	14	2	2	2				0	0	0	61	61	54	21	21	21												98	97	91							
Kiribati	59	9	9	9							0	0	0	47	47	35	3	3	3												59	59	47							
Marshall Island	21											18	18	16	3	3	3														21	21	19							
Micronésie	29											26	25	13	3	3	3														29	28	16							
Nauru	6											6	6	6	0	0	0														6	6	6							
Nioué	6											5	5	5	1	1	1														6	6	6							
Palau	8											6	4	4	2	2	2														8	6	6							
Papouasie-Nouvelle Guinée	408	39	39	39	10	10	10				3	3	3	295	287	234	56	56	55												403	395	342							
Samoa Occidentale	107	14	14	14								80	80	79	14	14	14														107	107	107							
Timor Leste	191											189	187	164	2	2	2														191	189	166							
Tonga	40	5	5	5								23	23	23	12	12	12														40	40	40							
Tuvalu	20	2	2	2							0	0	0	16	16	15	2	2	2												20	20	19							
Vanuatu	88	10	10	10	2	2	2					65	62	55	11	11	11														88	85	79							
* Total Pacific	1.472	102	102	102	14	14	14				5	5	5	892	875	759	164	154	153											1.474	1.457	1.033								
Intra ACP Allocations	11.332	661	661	661																44	44	38			10.514	10.098	9.177				11.218	10.802	9.876							
PALOP	87	10	10	10																							77	75	70			87	86	81						
Région Afrique Australe	57	57	57	57																											57	57	57							
Région Afrique Australe FED 10	137																										137	137	134			137	137	134						
Région Afrique Australe FED 9	106																								17	17	17	89	89	89			106	106	106					
REGION AFRIQUE CENTRALE	573																										570	538	389			570	538	389						
Région Afrique Centrale	140	77	77	77																							15	15	15	48	48	140	140	140						
Région Afrique de l'Est Australe	305																										42	42	263	263	260			305	305	302				
REGION AFRIQUE EST ET AUSTRALE	3.109																											3.106	2.968	2.213			3.106	2.968	2.213					
Région Afrique Occidentale	2.367	194	194	194																							29	29	29	2.141	2.114	1.699			2.364	2.337	1.921			
Région Afrique Orientale	161	161	161	161																												161	161	161						
Région Caraïbes	710	40	40	40																						34	34	34	636	602	459			710	676	533				
Région Océan Indien	11	11	11	11																												11	11	11						
Région Pacifique	399	33	33	33																6	6	4										395	356	268						
Réserve / Non réparti par région	181											51	51	51													105	105	105			181	181	181						
* Total regional cooperation ACP	19.676	1.245	1.245	1.245								51	51	51						49	49	42			10.758	10.340	9.419	7.424	7.163	5.692	24	24	24	19.550	18.863	16.374				
ACP	75.266	4.950	4.950	4.950	4.696	4.695	4.695	35	35	35	667	667	667	37.245	36.200	32.714	4.453	4.429	4.365	282	278	244	1.950	1.946	1.777	10.845	10.429	9.508	9.977	9.706	7.995	24	24	24	1	1	1	75.125	73.361	66.376

Table 3.5.4. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

All EDF Annual 2022	Appropriations	PIN - programmes indicatifs nationaux		Lomé Total Non- Programmable Aid		Transfers from other funds		A Envelope		B Envelope		Cotonou Co-financing		Implementation costs		Intra-ACP allocations		Regional allocations		TOTAL											
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.									
Antigua et Barbuda	21								0	1											0	0	1								
Bahamas	7																														
Barbade	36								(0)	(0)	0		0								(0)	(0)	0								
Belize	61								6	3			0								0	6	3								
Dominique	62								(0)	(0)	1		0	2							0	(0)	3								
Grenade	46								(0)	(0)	0										(0)	(0)	0								
Guyane	169		(0)						(2)	(1)	0										(2)	(1)	0								
Haiti	1.350	(0)							(6)	1	17	(3)	0	1		0					(8)	1	18								
Jamaïque	491								(2)	0	8	(3)	(3)	(2)							(5)	(2)	7								
République Dominicaine	521								(0)	4	6										(0)	4	6								
Sainte-Lucie	56								(0)	0	0		0	1							0	(0)	2								
Saint Kitts et Nevis	15								0	0	0		0								0	0	0								
Saint-Vincent -et-les-Grenadines	45								(0)	0	0	(0)									(0)	0	0								
Surinam	90								(1)	0	0										(1)	0	0								
Trinité et Tobago	72								(0)	(0)	(0)										(0)	(0)	(0)								
* Total Caribbean	3.042	(0)	(0)						(10)	9	37	(6)	(2)	2	0	0					(16)	7	39								
Fidji	89								0	5			0								0	0	5								
Iles Cook	8																				0										
Iles Salomon	98								(0)	8	3										(0)	8	3								
Kiribati	59								0	4											0	0	4								
Marshall Island	21								0	0	0		0	1							0	0	1								
Micronésie	29								(0)	(0)	1		0	0							(0)	(0)	1								
Nauru	6								(0)	(0)	0										(0)	(0)	0								
A Nioué	6								(0)	0	0										(0)	0	0								
C Palau	8								(0)	0	0		0	0							(0)	0	0								
P Papouasie-Nouvelle Guinée	408								(5)	3	23		(0)	0							(5)	3	23								
Samoa Occidentale	107								0	0											0	0	0								
Timor Leste	191								0	11											0	0	11								
Tonga	40								0	0			(0)	(0)							0	0	(0)								
Tuvalu	20								0	1											0	0	1								
Vanuatu	88								2	4											0	2	4								
* Total Pacific	1.478								(5)	13	53	0	(0)	1							(5)	13	54								
Intra ACP Allocations	11.332													0	4			398	291	417		398	291	421							
PALOP	87																			(0)	0	4	(0)	0	4						
Région Afrique Australe	57																				(0)	0	(0)	0							
Région Afrique Australe FED 10	137																				(0)	0	(0)	0							
Région Afrique Australe FED 9	106																														
REGION AFRIQUE CENTRALE	573																	19	38	42	19	38	42								
Région Afrique Centrale	140																0				0		0	0							
Région Afrique de l'Est Australe	305																0				0		0	0							
REGION AFRIQUE EST ET AUSTRALE	3.109																	78	83	231	78	83	231								
Région Afrique Occidentale	2.367																	11	27	116	11	27	116								
Région Afrique Orientale	161																														
Région Caraïbes	710																(0)	8	32	40	8	32	40								
Région Océan Indien	11																				(3)	5	10	(1)	7	10					
Région Pacifique	399													2	2						(3)	5	10	(1)	7	10					
Réserve / Non réparti par région	181																														
* Total regional cooperation ACP	19.676													2	2	4		398	291	417	113	185	443	512	478	864					
ACP	75.266	(0)	(0)	0	0	0	0	(0)	(0)	0	(178)	340	1.107	(9)	19	115	1	(0)	20	11	13	56	398	291	417	113	185	644	335	847	2.360

Table 3.5.4. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

AIJ EDF Annual 2022	Appropriations	PIN - programmes indicatifs nationaux		Lomé Total Non- Programmable Aid		Transfers from other funds		A Envelope		B Envelope		Cotonou Co-financing		Implementation costs		Intra-ACP allocations		Regional allocations		TOTAL										
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.								
General / enveloppe administrative/AT	1																													
Réserve / Non réparti par par pays/terri	37																													
Territoires français non répartis	1																													
All OCT countries	39																													
Anguilla	41							0	0																					
Iles Cayman	4																													
Iles Falklands (Malouines)	14							(0)	0																					
Iles Pitcairn	7																													
Iles Turks-et-Caïcos	46							(1)	(1)	0	0																			
Iles Vierges britanniques	3																													
Montserrat	55							0	2																					
Sainte Héleine	56							0	2																					
* Total British OCT	225							(1)	(1)	5	0	0																		
Antilles néerlandaises	95							(1)	0	1																				
Antilles néerlandaises - Bonaire	4							0	0																					
Antilles néerlandaises - Saba	3							(0)																						
Antilles néerlandaises - Sint-Eustatius	2							(0)																						
Aruba	32							0	2																					
Sint Maarten	14							0	0																					
* Total Dutch OCT	151							(1)	0	3	0	1	0																	
Iles Wallis et Futuna	56							(0)	(0)	2	(0)	0																		
Mayotte	51																													
Nouvelle-Calédonie	87							0	1																					
Polynésie française	81							0	0																					
Saint-Pierre-et-Miquelon	70							0																						
* Total French OCT	344							(0)	0	3	(0)	0																		
Régionale PT française	5																													
Régionale PT néerlandaise	0																													
Régionale PT UK	0																													
Réserve/non réparti par région	181																													
* Total regional cooperation OCT	187																													
OCT	946							(2)	(1)	10	(0)	1	0		(0)	0	0		(0)	0	15	26								
TOTAL: ACP+OCT	76.212	(0)	(0)	0	0	0	0	(0)	0	(180)	339	1.118	(9)	20	115	1	(0)	20	11	13	57	398	291	417	112	185	659	333	847	2.386

Table 4.1.1. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million)

	8 th EDF Cumulative 2022	Appropriations	A Envelope - National Allocations			A Envelope reserve			Compensation export earnings			TOTAL		
			Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.
Botswana		28							28	28	28	28	28	28
Gabon		33							33	33	33	33	33	33
Ghana		39							39	39	39	39	39	39
Mauritanie		36							36	36	36	36	36	36
Niger		52							52	52	52	52	52	52
* Total Africa		189							189	189	189	189	189	189
Papouasie-Nouvelle Guinée		42							42	42	42	42	42	42
* Total Pacific		42							42	42	42	42	42	42
ACP		231							231	231	231	231	231	231
TOTAL: ACP+OCT		231							231	231	231	231	231	231

Table 4.1.2. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million)

	8 th EDF Annual 2022	Appropriations	A Envelope - National Allocations			B Envelope - National Allocations			Compensation export earnings			TOTAL		
			Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.
Botswana		28												
Gabon		33							0			0	0	
Ghana		39							(0)			0	(0)	
Mauritanie		36												
Niger		52							(0)			0	(0)	
* Total Africa		189							0	(0)		0	(0)	
Papouasie-Nouvelle Guinée		42							(0)	(0)		0	(0)	(0)
* Total Pacific		42							0	(0)	(0)	0	(0)	(0)
ACP		231							0	(0)	(0)	0	(0)	(0)
TOTAL: ACP+OCT		231							0	(0)	(0)	0	(0)	(0)

Table 4.2.1. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million)

	9 th EDF Cumulative 2022	Appropriations			A Envelope - National Allocations			B Envelope - National Allocations			Compensation export earnings			Emergency aid			Heavily indebted poor countries			TOTAL	
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.		
Angola	25																			25	25
Bénin	1																			1	1
Botswana	8																			8	8
Burundi	50																			50	50
Cameroun	5																			5	5
Cap Vert	6																			6	6
Comores	6																			6	6
Congo (Brazzaville)	6																			6	6
Congo (République démocratique du)	98																			98	98
Côte d'Ivoire	195																			195	195
Erythrée	0																			0	0
Ethiopie	44																			44	44
Gabon	1																			1	1
Gambie	1																			1	1
Ghana	2																			2	2
Guinée Bissau	3																			3	3
Guinée (Conakry)	25																			25	25
Ile Maurice	1																			1	1
Kenya	20																			20	20
Libéria	24																			24	24
Madagascar	6																			6	6
Malawi	20																			20	20
Mali	41																			41	41
Mauritanie	27																			27	27
Mozambique	3																			3	3
Namibie	1																			1	1
Niger	13																			13	13
Ouganda	37																			37	37
République centrafricaine	9																			9	9
Sao Tomé-et-Principe	2																			2	2
Sénégal	11																			11	11
Seychelles	1																			1	1
Sierra Leone	52																			52	52
Soudan	78																			78	78
Tanzanie	5																			5	5
Tchad	16																			16	16
Togo	39																			39	39
Zambie	19																			19	19
Zimbabwe	22																			22	22
* Total Africa	923																			923	923
Bahamas	0																			0	0
Belize	1																			1	1
Dominique	4																			4	4
Grenade	6																			6	6
Guyane	9																			9	9
Haiti	159																			159	159
Jamaïque	28																			28	28
République Dominicaine	35																			35	35
Sainte-Lucie	5																			5	5
Saint-Vincent -et-les-Grenadines	4																			4	4
Surinam	1																			1	1
* Total Caribbean	251																			251	251
Fidji	2																			2	2
Iles Cook	1																			1	1
Iles Salomon	3																			3	3
Kiribati	2																			2	2
Marshall Island	1																			1	1
Micronésie	1																			1	1
Nauru	0																			0	0
Nioué	1																			1	1
Palau	1																			1	1
Papouasie-Nouvelle Guinée	10																			10	10
Samoa Occidentale	2																			2	2
Tonga	2																			2	2
Tuvalu	1																			1	1
Vanuatu	3																			3	3
* Total Pacific	30																			30	30
ACP	1.204																			148	148
O Iles Cayman	4																			4	4
* Total British OCT	4																			4	4
OCT	4																			4	4
TOTAL: ACP+OCT	1.209																			148	148

Table 4.2.2. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million)

	9 th EDF Annual 2022	Appropriations	A Envelope - National Allocations			B Envelope - National Allocations			Emergency aid			TOTAL	
			Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds
Angola		25											
Bénin		1											
Botswana		8											
Burundi		50											
Cameroun		5							(0)		0	(0)	
Cap Vert		6											
Comores		6											
Congo (Brazzaville)		6											
Congo (République démocratique du)		98											
Côte d'Ivoire		195							(0)		0	(0)	
Erythrée		0											
Ethiopie		44							0			0	
Gabon		1											
Gambie		1											
Ghana		2											
Guinée Bissau		3											
Guinée (Conakry)		25											
Ile Maurice		1											
Kenya		20							0			0	
Libéria		24											
Madagascar		6											
Malawi		20											
Mali		41							(0)		0	(0)	
Mauritanie		27											
Mozambique		3											
Namibie		1											
Niger		13											
Ouganda		37											
République centrafricaine		9											
Sao Tomé-et-Principe		2											
Sénégal		11											
Seychelles		1											
Sierra Leone		52											
Soudan		78											
Tanzanie		5											
Tchad		16											
Togo		39											
Zambie		19											
Zimbabwe		22											
* Total Africa		923							0	(0)	0	(0)	
Bahamas		0											
Belize		1											
Dominique		4											
Grenade		6											
Guyane		9											
Haiti		159							(0)		0	(0)	
Jamaïque		28											
République Dominicaine		35											
Sainte-Lucie		5											
Saint-Vincent -et-les-Grenadines		4											
Surinam		1											
* Total Caribbean		251							0	(0)	0	(0)	
Fidji		2											
Iles Cook		1											
Iles Salomon		3											
Kiribati		2											
Marshall Island		1											
Micronésie		1											
Nauru		0											
Nioué		1											
Palau		1											
Papouasie-Nouvelle Guinée		10											
Samoa Occidentale		2											
Tonga		2											
Tuvalu		1											
Vanuatu		3											
* Total Pacific		30											
ACP		1.204							0	(0)	0	(0)	
O Iles Cayman		4											
* Total British OCT		4											
OCT		4											
TOTAL: ACP+OCT		1.209							0	(0)	0	(0)	

Table 4.3.1. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million)

10 th EDF Cumulative 2022	Approp riations		A Envelope - National Allocations		B Envelope - National Allocations		Compensation export earnings		Emergency aid		Heavily indebted poor countries		Other chocs with budgetary impact		TOTAL			
	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.
Angola	4							4	4	4						4	4	4
Bénin	46							1	1	1				45	45	45	46	46
Botswana	39						2	2	2					37	37	37	39	39
Burkina Faso	56						19	19	19	22	22	22		14	14	14	56	56
Burundi	50						1	1	1	14	14	14		35	35	35	50	50
Cameroon	13								13	12	12					13	12	12
Cap Vert	9												9	9	9	9	9	9
Comores	10						0	0	0	0	0	2	2	2	7	7	7	10
Congo (Brazzaville)	6								6	6	6					6	6	6
Congo (République démocratique du)	133								35	35	35			98	98	98	133	133
Côte d'Ivoire	154						18	18	18	9	9	9	12	12	12	115	115	115
Djibouti	10								10	10	9					10	10	9
Erythrée	5								5	5	5					5	5	5
Ethiopie	94								94	94	94					94	94	94
Gabon	0																	
Gambie	4								4	4	4					4	4	4
Ghana	41													41	41	41	41	41
Guinée Bissau	20								4	4	4			16	16	16	20	20
Guinée (Conakry)	57								57	57	57					57	57	57
Ile Maurice	13						2	2	2					11	11	11	13	13
Kenya	83								83	82	82					83	82	82
A Lesotho	26								5	5	5			21	21	21	26	26
C Libéria	41								7	7	7	7	7	7	26	26	26	41
P Madagascar	47								47	47	47					47	47	47
Malawi	59								14	14	14			44	44	44	58	58
Mali	56						3	3	3	45	45	45		8	8	8	56	56
Mauritanie	15								15	15	15					15	15	15
Mozambique	58						45	45	45	1	1	1	12	12	12	58	58	58
Namibie	2								2	2	2					2	2	2
Niger	88								88	88	88					88	88	88
Nigeria	12								2	2	2			10	10	10	12	12
Ouganda	5								5	5	5					5	5	5
République centrafricaine	40								15	15	15			25	25	25	40	40
Rwanda	9								9	9	9					9	9	9
Sao Tomé-et-Principe	1								1	1	1					1	1	1
Sénégal	22								10	10	10			12	12	12	22	22
Seychelles	9								1	1	1			9	9	9	9	9
Sierra Leone	35								13	13	13			22	22	22	35	35
Somalie	18						10	10	10	8	8	8				18	18	18
Swaziland	9						9	9	9							9	9	9
Tanzanie	21								6	6	6	15	15	15		21	21	21
Tchad	35								35	35	35					35	35	35
Togo	22						6	6	6	2	2	2		15	15	15	22	22
Zambie	37								7	7	7			30	30	30	37	37
Zimbabwe	153								10	10	10			144	144	143	153	153
* Total Africa	1.667						115	115	115	710	709	708	48	48	48	793	793	793
Antigua et Barbuda	9						9	9	9							9	9	9
Bahamas	0													6	6	5	6	5
Barbade	6															6	6	6
Belize	4						4	4	4	1	1	1				4	4	4
Dominique	14						7	7	7					7	7	7	14	14
Grenade	11								2	2	2	0	0	0	9	9	9	11
Guyane	0																	
Haïti	123						5	2	2	65	64	64		54	54	54	123	120
Jamaïque	49						23	23	22	26	26	26				49	49	49
République Dominicaine	32						29	29	29	3	3	3				32	32	32
Sainte-Lucie	2								1	1	1			1	1	1	2	2
Saint Kitts et Nevis	1						1	1	1	1	1					1	1	1
Saint-Vincent -et-les-	2						0	0	0					2	2	2	2	2
Surinam	0																	
Trinité et Tobago	0																	
* Total Caribbean	254						78	75	75	98	98	0	0	0	78	78	77	
A Fidji	4								4	4	4					4	4	4
P Iles Cook	0													0	0	0	0	0
Iles Salomon	18													18	18	18	18	18
Kiribati	1								1	1	1					1	1	1
Marshall Island	0													0	0	0	0	0
Micronésie	0																	
Nauru	0																	
Nioué	0																	
Palau	0																	
Papouasie-Nouvelle Guinée	1								1	1	1					1	1	1
Samoa Occidentale	12						2	2	2	4	4	4		6	6	6	12	12
Timor Leste	0																	
Tonga	8								8	8	8					8	8	8
Tuvalu	2								2	2	2					2	2	2
Vanuatu	1								1	1	1					1	1	1
* Total Pacific	45						2	2	2	19	19	19		24	24	24	45	45
ACP	1.966						195	193	192	827	826	825	49	49	49	895	894	894
Iles Turks-et-Calcos	4								4	4	4					4	4	4
* Total British OCT	4								4	4	4					4	4	4
O Iles Wallis et Futuna	2								2	2	2					2	2	2
C Mayotte	6													6	6	6	6	6
T Polynésie française	2								2	2	2					2	2	2
* Total French OCT	10								4	4	4			6	6	6	10	10
OCT	14								8	8	8			6	6	6	14	14
TOTAL: ACP+OCT	1.980						195	193	192	836	834	833	49	49	49	901	900	900

Table 4.3.2. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million)

10 th EDF	Annual 2022	A Envelope - National Allocations		B Envelope - National Allocations		Compensation export earnings		Emergency aid		Other chocs with budgetary impact		TOTAL		
		Dec.	Assign. Funds	Paym. Dec.	Assign. Funds	Paym. Dec.	Assign. Funds	Paym. Dec.	Assign. Funds	Paym. Dec.	Assign. Funds	Paym. Dec.	Assign. Funds	Paym. Dec.
Angola	4													
Bénin	46													
Botswana	39					(0)				(0)		(1)		
Burkina Faso	56													
Burundi	50													
Cameroun	13							0				0	0	
Cap Vert	9													
Comores	10													
Congo (Brazzaville)	6													
Congo (République démocratique du)	133									0		0	0	
Côte d'Ivoire	154					0						0	0	
Djibouti	10							0	0			0	0	
Erythrée	5													
Ethiopie	94							(0)	(0)	1		(0)	(0)	
Gabon	0													
Gambie	4							0				0	0	
Ghana	41													
Guinée Bissau	20													
Guinée (Conakry)	57							0				0	0	
Ile Maurice	13													
Kenya	83							(1)	(0)	(0)		(1)	(0)	
A Lesotho	26													
C Libéria	41													
P Madagascar	47											0		
Malawi	58													
Mali	56							0				0	0	
Mauritanie	15							0				0	0	
Mozambique	58													
Namibie	2													
Niger	88							(0)				(0)		
Nigeria	12									0		0	0	
Ouganda	5													
République centrafricaine	40													
Rwanda	9													
Sao Tomé-et-Principe	1													
Sénégal	22													
Seychelles	9													
Sierra Leone	35													
Somalie	18													
Swaziland	9							0				0	0	
Tanzanie	21													
Tchad	35													
Togo	22													
Zambie	37													
Zimbabwe	153											(0)	1	
* Total Africa	1.667					(0)	0	0	(2)	(0)	1	(0)	1	
Antigua et Barbuda	9									(0)	1	(2)	(0)	
Bahamas	0													
Barbade	6									0		0		
Belize	4						0					0		
Dominique	14									0		0		
Grenade	11													
Guyane	0													
Haïti	123					(0)	0	0	(0)	0		(1)	0	
Jamaïque	49					(3)	(3)	(2)				(3)	(2)	
République Dominicaine	32											0		
Sainte-Lucie	2											0		
Saint Kitts et Nevis	1						0					0	0	
Saint-Vincent -et-les-	2					(0)						(0)		
Surinam	0													
Trinité et Tobago	0													
* Total Caribbean	254					(3)	(3)	(2)	(0)	0	0	(4)	(2)	
A Fidji	4													
P Iles Cook	0													
Iles Salomon	18													
Kiribati	1													
Marshall Island	0													
Micronésie	0													
Nauru	0													
Nioué	0													
Palau	0													
Papouasie-Nouvelle Guinée	1													
Samoa Occidentale	12													
Timor Leste	0													
Tonga	8								(0)	(0)		0	(0)	
Tuvalu	2													
Vanuatu	1													
* Total Pacific	45						0	(0)	(0)			0	(0)	
ACP	1.966					(4)	(3)	(2)	(2)	(0)	1	(1)	(6)	(3)
Iles Turks-et-Caicos	4								0				0	
* Total British OCT	4												0	
O Iles Wallis et Futuna	2							(0)	0			(0)	0	
C Mayotte	6													
T Polynésie française	2													
* Total French OCT	10							(0)	0			(0)	0	
OCT	14							(0)	0			(0)	0	
TOTAL: ACP+OCT	1.980					(4)	(3)	(2)	(2)	(0)	1	(1)	(6)	(3)

Table 4.4.1. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million)

11 th EDF Cumulative 2022	Approp riation	A Envelope - National Allocations		B Envelope - National Allocations		Emergency aid		Other chocs with budgetary impact			TOTAL			
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	
Botswana	0													
Burkina Faso	5					5	5	5				5	5	5
Burundi	6					6	6	6				6	6	6
Cameroun	13					13	13	10				13	13	10
Cap Vert	17					17	17	17				17	17	17
Congo (République démocratique du)	65					65	48	37				65	48	37
Ethiopie	106					106	106	106				106	106	106
Gambie	11					11	11	11				11	11	11
Guinée Bissau	23					23	23	22				23	23	22
Madagascar	8					8	8	7				8	8	7
Malawi	4					4	4	4				4	4	4
Mali	13					13	13	13				13	13	13
Mauritanie	5					5	5	5				5	5	5
Mozambique	80					80	78	39				80	78	39
Niger	30					30	30	30				30	30	30
Nigeria	10					10	10	10				10	10	10
Ouganda	5					5	5	5				5	5	5
République centrafricaine	64					64	64	64				64	64	64
A Sierra Leone	0													
C Somalie	8					8	8	8				8	8	8
P Soudan	298					198	198	198	100	100	100	298	298	298
South Sudan	90					90	90	90				90	90	90
Tchad	41					41	41	41				41	41	41
Zimbabwe	31					31	30	30				31	30	30
* Total Africa	931					831	811	756	100	100	100	931	911	856
Dominique	17					9	9	9	9	9	9	17	17	17
Haïti	55					55	55	54				55	55	54
Sainte-Lucie	6					6	6	6				6	6	6
Saint-Vincent -et-les-Grenadines	7					7	7	7				7	7	7
* Total Caribbean	85					76	76	75	9	9	9	85	85	84
Fidji	17					17	17	17				17	17	17
Marshall Island	2					2	2	1				2	2	1
Micronésie	2					2	2	2				2	2	2
Palau	1					1	1	1				1	1	1
Papouasie-Nouvelle Guinée	3					3	3	2				3	3	2
Timor Leste	2					2	2	2				2	2	2
Tonga	3					3	3	3				3	3	3
Vanuatu	8					8	8	8				8	8	8
* Total Pacific	37					37	37	36				37	37	36
ACP	1.053					944	924	867	109	109	109	1.053	1.033	976
Anguilla	3								3	3	3	3	3	3
Iles Falklands (Malouines)	0					0	0	0				0	0	0
Iles Turks-et-Caicos	3					3	3	3				3	3	3
Iles Vierges britanniques	2					2	2	2				2	2	2
Montserrat	0								0	0	0	0	0	0
Sainte Hélène	1					1	1	1				1	1	1
* Total British OCT	9					6	6	6	3	3	3	9	9	9
C Sint Maarten	7					7	7	4				7	7	4
* Total Dutch OCT	7					7	7	4				7	7	4
T Iles Wallis et Futuna	1					1	1	1				1	1	1
Nouvelle-Calédonie	1					1	1	1				1	1	1
Polynésie française	1					1	1	1				1	1	1
Saint-Pierre-et-Miquelon	1					1	1	1				1	1	1
* Total French OCT	3					3	3	3				3	3	3
OCT	19					16	16	13	3	3	3	19	19	16
TOTAL: ACP+OCT	1.072					959	939	880	112	112	112	1.071	1.051	992

Table 4.4.2. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million)

	11 th EDF Annual 2022	Appropriations	A Envelope - National Allocations		B Envelope - National Allocations			Emergency aid			Other chocs with budgetary impact			TOTAL			
			Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.
Botswana	0																
Burkina Faso	5																
Burundi	6																
Cameroun	13								0				0		0		
Cap Vert	17																
Congo (République démocratique du)	65								4	7				0	4	7	
Ethiopie	106																
Gambie	11							(1)	(1)	(0)				(1)	(1)	(0)	
Guinée Bissau	23								0	0				0	0	0	
Madagascar	8								(0)	0				0	(0)	0	
Malawi	4								(0)	1				0	(0)	1	
Mali	13								(0)	0				0	(0)	0	
Mauritanie	5																
Mozambique	80								19	(1)				0	19	(1)	
Niger	30								0						0		
Nigeria	10																
Ouganda	5																
République centrafricaine	64																
Sierra Leone	0																
Somalie	8																
Soudan	298								0	100				0	0	100	
South Sudan	90																
Tchad	41								0	(0)				0	0	(0)	
Zimbabwe	31								(1)	2				0	(1)	2	
* Total Africa	931								(1)	22	110			(1)	22	110	
Dominique	17								0	2				0	0	2	
Haïti	55								(2)	(0)	1			(2)	(0)	1	
Sainte-Lucie	6								0	1				0	1		
Saint-Vincent -et-les-Grenadines	7																
* Total Caribbean	85								(2)	(0)	4	0		(2)	(0)	4	
Fidji	17								0					0	0		
Marshall Island	2								0	1				0	1		
Micronésie	2								0	0				0	0		
Palau	1								0	0				0	0		
Papouasie-Nouvelle Guinée	3								0	0				0	0		
Timor Leste	2													0			
Tonga	3																
Vanuatu	8																
* Total Pacific	37								0	0	1			0	0	1	
ACP	1.053								(3)	22	115	0		(3)	22	115	
Anguilla	3																
Iles Falklands (Malouines)	0								0						0		
Iles Turks-et-Caicos	3																
Iles Vierges britanniques	2								0					0	0		
Montserrat	0																
Sainte Hélène	1								0						0		
* Total British OCT	9								0	0				0	0		
Sint Maarten	7									1	0				1	0	
* Total Dutch OCT	7								0	1	0			0	1	0	
Iles Wallis et Futuna	1									0					0		
Nouvelle-Calédonie	1									0				0	0		
Polynésie française	1									0				0	0		
Saint-Pierre-et-Miquelon	1									0				0	0		
* Total French OCT	3								0	0	0			0	0		
OCT	19								0	1	0			0	1	0	
TOTAL: ACP+OCT	1.072								(3)	22	115	0		(3)	22	115	

Table 4.5.1. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million)

All EDF Cumulative 2022	Appropriations	A Envelope - National Allocations			B Envelope - National Allocations			Compensation export earnings			Emergency aid			Heavily indebted poor countries			Other chocs with budgetary impact			TOTAL		
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.
Angola	25										25	25	25							25	25	25
Angola	4										4	4	4							4	4	4
Bénin	1										1	1	1							1	1	1
Bénin	46										1	1	1				45	45	45	46	46	46
Botswana	28							28	28	28										28	28	28
Botswana	8							8	8	8										8	8	8
Botswana	39							2	2	2							37	37	37	39	39	39
Botswana	0																					
Burkina Faso	56							19	19	19	22	22	22				14	14	14	56	56	56
Burkina Faso	5										5	5	5							5	5	5
Burundi	50							6	6	6	37	37	37	8	8	8				50	50	50
Burundi	50							1	1	1	14	14	14				35	35	35	50	50	50
Burundi	6										6	6	6							6	6	6
Cameroun	5										5	5	5							5	5	5
Cameroun	13										13	12	12							13	12	12
Cameroun	13										13	13	10							13	13	10
Cap Vert	6										6	6	6							6	6	6
Cap Vert	9																9	9	9	9	9	9
Cap Vert	17										17	17	17							17	17	17
Comores	6										6	6	6							6	6	6
Comores	10							0	0	0	0	0	0	2	2	2	7	7	7	10	10	10
Congo (Brazzaville)	6										4	4	4	2	2	2				6	6	6
Congo (Brazzaville)	6										6	6	6							6	6	6
Congo (République démocratique du)	98										98	98	98							98	98	98
Congo (République démocratique du)	133										35	35	35				98	98	98	133	133	133
Congo (République démocratique du)	65										65	48	37							65	48	37
A Côte d'Ivoire	195										195	195	195							195	195	195
Côte d'Ivoire	154							18	18	18	9	9	9	12	12	12	115	115	115	154	154	154
Djibouti	10										10	10	9							10	10	9
Erythrée	0										0	0	0							0	0	0
Erythrée	5										5	5	5							5	5	5
Ethiopie	44										44	44	44							44	44	44
Ethiopie	94										94	94	94							94	94	94
Ethiopie	106										106	106	106							106	106	106
Gabon	33							33	33	33										33	33	33
Gabon	1										1	1	1							1	1	1
Gabon	0																					
Gambie	1							1	1	1										1	1	1
Gambie	4										4	4	4							4	4	4
Gambie	11										11	11	11							11	11	11
Ghana	39							39	39	39										39	39	39
Ghana	2										2	2	2							2	2	2
Ghana	41																41	41	41	41	41	41
Guinée Bissau	3							3	3	3										3	3	3
Guinée Bissau	20										4	4	4				16	16	16	20	20	20
Guinée Bissau	23										23	23	22							23	23	22
Guinée (Conakry)	25										25	25	25							25	25	25
Guinée (Conakry)	57										57	57	57							57	57	57
Ile Maurice	1							0	0	0	0	0	0							1	1	1
Ile Maurice	13							2	2	2							11	11	11	13	13	13
Kenya	20										20	20	20							20	20	20
Kenya	83										83	82	82							83	82	82
Lesotho	26										5	5	5				21	21	21	26	26	26
Libéria	24										24	24	24							24	24	24
Libéria	41										7	7	7	7	7	7	26	26	26	41	41	41

Table 4.5.1. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

All EDF	Appropriations	A Envelope - National Allocations			B Envelope - National Allocations			Compensation export earnings			Emergency aid			Heavily indebted poor countries			Other chocs with budgetary impact			TOTAL		
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.
Madagascar	6										6	6	6							6	6	6
Madagascar	47										47	47	47							47	47	47
Madagascar	8										8	8	7							8	8	7
Malawi	20						10	10	10		10	10	10							20	20	20
Malawi	58										14	14	14			44	44	44		58	58	58
Malawi	4										4	4	4							4	4	4
Mali	41						1	1	1		40	40	40							41	41	41
Mali	56						3	3	3		45	45	45			8	8	8		56	56	56
Mali	13										13	13	13							13	13	13
Mauritanie	36						36	36	36											36	36	36
Mauritanie	27						22	22	22		6	6	6							27	27	27
Mauritanie	15										15	15	15							15	15	15
Mauritanie	5										5	5	5							5	5	5
Mozambique	3										3	3	3							3	3	3
Mozambique	58						45	45	45		1	1	1	12	12	12				58	58	58
Mozambique	80										80	78	39							80	78	39
Namibie	1										1	1	1							1	1	1
Namibie	2										2	2	2							2	2	2
Niger	52						52	52	52											52	52	52
Niger	13										13	13	13							13	13	13
Niger	88										88	88	88							88	88	88
Niger	30										30	30	30							30	30	30
Nigeria	12										2	2	2			10	10	10		12	12	12
Nigeria	10										10	10	10							10	10	10
Ouganda	37										37	37	37							37	37	37
Ouganda	5										5	5	5							5	5	5
Ouganda	5										5	5	5							5	5	5
République centrafricaine	9						4	4	4		3	3	3	2	2	2				9	9	9
République centrafricaine	40										15	15	15			25	25	25		40	40	40
République centrafricaine	64										64	64	64							64	64	64
Rwanda	9										9	9	9							9	9	9
Sao Tomé-et-Principe	2										2	2	2							2	2	2
Sao Tomé-et-Principe	1										1	1	1							1	1	1
Sénégal	11										11	11	11							11	11	11
Sénégal	22										10	10	10			12	12	12		22	22	22
Seychelles	1										1	1	1							1	1	1
Seychelles	9										1	1	1			9	9	9		9	9	9
Sierra Leone	52						25	25	25		27	27	27							52	52	52
Sierra Leone	35										13	13	13			22	22	22		35	35	35
Sierra Leone	0																					
Somalie	18						10	10	10		8	8	8							18	18	18
Somalie	8										8	8	8							8	8	8
Soudan	78										78	78	78							78	78	78
Soudan	298										198	198	198			100	100	100		298	298	298
South Sudan	90										90	90	90							90	90	90
Swaziland	9						9	9	9											9	9	9
Tanzanie	5										5	5	5							5	5	5
Tanzanie	21										6	6	6	15	15	15				21	21	21
Tchad	16										16	16	16							16	16	16
Tchad	35										35	35	35							35	35	35
Tchad	41										41	41	41							41	41	41
Togo	39										39	39	39							39	39	39
Togo	22						6	6	6		2	2	2			15	15	15		22	22	22
Zambie	19						11	11	11		7	7	7							19	19	19
Zambie	37										7	7	7			30	30	30		37	37	37
Zimbabwe	22										22	22	22							22	22	22
Zimbabwe	153										10	10	10			144	144	143		153	153	153
Zimbabwe	31										31	30	30							31	30	30
* Total Africa	3.710						396	396	396	2.361	2.339	2.284	60	60	60	893	893	893	3.709	3.688	3.633	

Table 4.5.1. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

All EDF Cumulative 2022	Appropriations	A Envelope - National Allocations			B Envelope - National Allocations			Compensation export earnings			Emergency aid			Heavily indebted poor countries			Other chocs with budgetary impact			TOTAL		
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.
Antigua et Barbuda	9						9	9	9											9	9	9
Bahamas	0																			0		
Barbade	6																			6	6	5
Belize	1																			1	1	1
Belize	4																			4	4	4
Dominique	4																			4	4	4
Dominique	14																			7	7	7
Dominique	17																			9	9	9
Grenade	6																			6	6	6
Grenade	11																			2	2	2
Guyane	9																			0	0	0
Haïti	159																			9	9	9
Haïti	123																			11	11	11
Haïti	55																			8	8	8
Jamaïque	28																			159	159	153
Jamaïque	49																			65	64	64
République Dominicaine	35																			55	55	54
République Dominicaine	32																			26	26	26
Sainte-Lucie	5																			23	22	26
Sainte-Lucie	2																			26	26	26
Sainte-Lucie	6																			19	19	19
Saint Kitts et Nevis	1																			16	16	16
Saint-Vincent -et-les-Grenadines	4																			3	3	3
Saint-Vincent -et-les-Grenadines	2																			5	5	5
Saint-Vincent -et-les-Grenadines	7																			1	1	1
Surinam	1																			6	6	6
Trinité et Tobago	0																			1	1	1
* Total Caribbean	590																			121	118	118
Fidji	2																			383	382	376
Fidji	4																			0	0	0
Fidji	17																			86	86	86
Iles Cook	1																			590	587	580
Iles Cook	0																			2	2	2
Iles Salomon	3																			4	4	4
Iles Salomon	18																			17	17	17
Kiribati	2																			1	1	1
Kiribati	1																			0	0	0
Marshall Island	1																			3	3	3
Marshall Island	0																			18	18	18
Marshall Island	2																			2	2	2
Micronésie	1																			1	1	1
Micronésie	2																			2	2	2
Nauru	0																			0	0	0
Nioué	1																			2	2	2
Palau	1																			0	0	0
Palau	1																			1	1	1
Papouasie-Nouvelle Guinée	42																			1	1	1
Papouasie-Nouvelle Guinée	10																			42	42	42
Papouasie-Nouvelle Guinée	1																			7	7	7
Papouasie-Nouvelle Guinée	3																			3	3	2
Samoa Occidentale	2																			1	1	1
Samoa Occidentale	12																			3	3	2
Timor Leste	2																			2	2	2
Tonga	2																			2	2	2
Tonga	8																			6	6	6
Tonga	3																			12	12	12
Tuvalu	1																			2	2	2
Tuvalu	2																			2	2	2
Vanuatu	3																			8	8	8
Vanuatu	1																			2	2	2
Vanuatu	8																			4	4	4
* Total Pacific	154																			73	73	72
ACP	4.454																			60	60	60
																				1.003	1.003	1.003
																				4.453	4.429	4.365

Table 4.5.1. - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

	All EDF Cumulative 2022	Appropriations	A Envelope - National Allocations			B Envelope - National Allocations			Compensation export earnings			Emergency aid			Heavily indebted poor countries			Other chocs with budgetary impact			TOTAL				
			Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.		
Anguilla		3																3	3	3	3	3	3		
Iles Cayman		4									4	4	4								4	4	4		
Iles Falklands (Malouines)		0									0	0	0								0	0	0		
Iles Turks-et-Caicos		4									4	4	4								4	4	4		
Iles Turks-et-Caicos		3									3	3	3								3	3	3		
Iles Vierges britanniques		2									2	2	2								2	2	2		
Montserrat		0																0	0	0	0	0	0		
Sainte H�el�ene		1									1	1	1								1	1	1		
* Total British OCT		17									14	14	14					3	3	3	17	17	17		
Sint Maarten		7									7	7	4								7	7	4		
* Total Dutch OCT		7									7	7	4								7	7	4		
Iles Wallis et Futuna		2									2	2	2								2	2	2		
Iles Wallis et Futuna		1									1	1	1								1	1	1		
Mayotte		6																6	6	6	6	6	6		
Nouvelle-Cal�edonie		1									1	1	1								1	1	1		
Polyn�esie fran�aise		2									2	2	2								2	2	2		
Polyn�esie fran�aise		1									1	1	1								1	1	1		
Saint-Pierre-et-Miquelon		1									1	1	1								1	1	1		
* Total French OCT		13									7	7	7					6	6	6	13	13	13		
OCT		38									29	28	26					9	9	9	38	38	35		
TOTAL: ACP+OCT		4.491									574	571	571	2.845	2.823	2.758	60	60	60	1.012	1.012	1.012	4.491	4.466	4.400

Table 4.5.2. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million)

All EDF	Appropriations	A Envelope - National Allocations		B Envelope - National Allocations		Compensation export earnings		Emergency aid		Other chocs with budgetary impact		TOTAL	
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.
Angola	25												
Angola	4												
Bénin	1												
Bénin	46												
Botswana	28												
Botswana	8												
Botswana	39						(0)			(0)		(1)	
Botswana	0												
Burkina Faso	56												
Burkina Faso	5												
Burundi	50												
Burundi	50												
Burundi	6												
Cameroun	5								(0)			0	(0)
Cameroun	13								0			0	0
Cameroun	13								0			0	0
Cap Vert	6												
Cap Vert	9												
Cap Vert	17												
Comores	6												
Comores	10												
Congo (Brazzaville)	6												
Congo (Brazzaville)	6												
Congo (République démocratique du)	98												
Congo (République démocratique du)	133									0		0	0
Congo (République démocratique du)	65								4	7		0	4
Côte d'Ivoire	195								(0)			0	(0)
Côte d'Ivoire	154						0					0	0
Djibouti	10								0	0		0	0
Erythrée	0												
Erythrée	5												
Ethiopie	44								0				0
Ethiopie	94							(0)	(0)	1		(0)	(0)
Ethiopie	106												1
Gabon	33						0					0	0
Gabon	1												
Gabon	0												
Gambie	1												
Gambie	4								0			0	0
Gambie	11							(1)	(1)	(0)		(1)	(1)
Ghana	39						(0)					0	(0)
Ghana	2												
Ghana	41												
Guinée Bissau	3												
Guinée Bissau	20												
Guinée Bissau	23								0	0		0	0
Guinée (Conakry)	25											0	0
Guinée (Conakry)	57								0			0	0
Ile Maurice	1												
Ile Maurice	13												
Kenya	20								0				0
Kenya	83							(1)	(0)	(0)		(1)	(0)
Lesotho	26												
Libéria	24												
Libéria	41												

Table 4.5.2. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

All EDF Annual 2022	Appropriations	A Envelope - National Allocations		B Envelope - National Allocations		Compensation export earnings		Emergency aid		Other chocs with budgetary impact		TOTAL							
		Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.						
Madagascar	6																		
Madagascar	47																		
Madagascar	8								(0)	0			0						
Malawi	20																		
Malawi	58																		
Malawi	4								(0)	1			1						
Mali	41								(0)				(0)						
Mali	56								0				0						
Mali	13								(0)	0			0						
Mauritanie	36																		
Mauritanie	27																		
Mauritanie	15								0				0						
Mauritanie	5																		
Mozambique	3																		
Mozambique	58																		
Mozambique	80								19	(1)			19						
Namibie	1																		
Namibie	2																		
Niger	52							(0)					(0)						
Niger	13								(0)				(0)						
Niger	88																		
Niger	30								0				0						
Nigeria	12										0		0						
Nigeria	10																		
Ouganda	37																		
Ouganda	5																		
Ouganda	5																		
République centrafricaine	9																		
A République centrafricaine	40																		
C République centrafricaine	64																		
P Rwanda	9																		
Sao Tomé-et-Principe	2																		
Sao Tomé-et-Principe	1																		
Sénégal	11																		
Sénégal	22																		
Seychelles	1																		
Seychelles	9																		
Sierra Leone	52																		
Sierra Leone	35																		
Sierra Leone	0																		
Somalie	18																		
Somalie	8																		
Soudan	78																		
Soudan	298								0	100			100						
South Sudan	90																		
Swaziland	9							0					0						
Tanzanie	5																		
Tanzanie	21																		
Tchad	16																		
Tchad	35																		
Tchad	41								0	(0)			(0)						
Togo	39																		
Togo	22																		
Zambie	19																		
Zambie	37																		
Zimbabwe	22																		
Zimbabwe	153										(0)	1	(0)						
Zimbabwe	31								(1)	2			(1)						
* Total Africa	3.710							(0)	(0)	0	(3)	22	111	(0)	(0)	1	(3)	21	111

Table 4.5.2. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

	All EDF Annual 2022	Appropriations	A Envelope - National Allocations			B Envelope - National Allocations			Compensation export earnings			Emergency aid			Other choix with budgetary impact			TOTAL		
			Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.
Antigua et Barbuda		9																		
Bahamas		0																		
Barbade		6																		
Belize		1																		
Belize		4							0											0
Dominique		4																		
Dominique		14												0					0	0
Dominique		17										0	2						0	0
Grenade		6																		2
Grenade		11																		
Guyane		9																		
Haïti		159																	0	(0)
A Haïti		123							(0)	0	0	(0)	0	0	(0)	0			(1)	0
C Haïti		55																	(2)	(0)
P Jamaïque		28																		1
Jamaïque		49							(3)	(3)	(2)								(3)	(2)
République Dominicaine		35																		
République Dominicaine		32																	0	
Sainte-Lucie		5																		
Sainte-Lucie		2																	0	
Sainte-Lucie		6									0	1							0	1
Saint Kitts et Nevis		1																	0	0
Saint-Vincent -et-les-Grenadines		4																		
Saint-Vincent -et-les-Grenadines		2							(0)										(0)	
Saint-Vincent -et-les-Grenadines		7																		
Surinam		1																		
* Total Caribbean		590							(3)	(3)	(2)	(2)	0	4	(0)	0			(6)	(2)
Fidji		2																		2
Fidji		4																		
Fidji		17										0							0	0
Iles Cook		1																		
Iles Cook		0																		
Iles Salomon		3																		
Iles Salomon		18																		
Kiribati		2																		
Kiribati		1																		
Marshall Island		1																		
Marshall Island		0																		
Marshall Island		2										0	1						0	1
Micronésie		1																		
Micronésie		2										0	0						0	0
Nauru		0																		
Nioué		1																		
A Palau		1																		
C Palau		1																		
P Papouasie-Nouvelle Guinée		42							(0)	(0)									0	(0)
Papouasie-Nouvelle Guinée		10																		
Papouasie-Nouvelle Guinée		1																		
Papouasie-Nouvelle Guinée		3										0	0						0	0
Samoa Occidentale		2																		
Samoa Occidentale		12																		
Timor Leste		2																	0	
Tonga		2																		
Tonga		8																	0	(0)
Tonga		3																		
Tuvalu		1																		
Tuvalu		2																		
Vanuatu		3																		
Vanuatu		1																		
Vanuatu		8																		
* Total Pacific		154							0	(0)	(0)	0	(0)	1					0	(0)
ACP		4.454							(4)	(3)	(2)	(5)	22	116	(1)	(0)	1	(9)	19	115

Table 4.5.2. - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2022 BY COUNTRY % APPR. - Overall situation by country (EUR million) **(continued)**

	All EDF Annual 2022	Appropriations	A Envelope - National Allocations			B Envelope - National Allocations			Compensation export earnings			Emergency aid			Other chocs with budgetary impact			TOTAL		
			Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.	Dec.	Assign. Funds	Paym.
		3																		
		4																		
		0									0								0	
		4									0								0	
		3																		
		2									0							0	0	
		0																		
		1									0								0	
		17									0	0						0	0	
O C T		7									1	0						0	1	0
		7									0	1	0					0	1	0
		2									(0)	0						(0)	0	
		1										0							0	
		6																		
		1										0							0	0
		2																		
		1										0							0	0
		1										0							0	0
		1										0							0	0
	13										(0)	0						(0)	0	
	OCT	38									(0)	1	0					(0)	1	0
TOTAL: ACP+OCT			4.491						(4)	(3)	(2)	(5)	22	116	(1)	(0)	1	(9)	20	115

PART 5 – ANNUAL REPORT ON IMPLEMENTATION - FUNDS MANAGED BY THE EUROPEAN INVESTMENT BANK

EUROPEAN INVESTMENT BANK

CA/561/23

29 March 2023

BOARD OF DIRECTORS

**INVESTMENT FACILITY
FINANCIAL STATEMENTS
AS AT 31 DECEMBER 2022**

- (1) Statement of financial position
- (2) Statement of profit or loss and other comprehensive income
- (3) Statement of changes in contributors' resources
- (4) Statement of cash flows
- (5) Notes to the financial statements
- (6) Independent auditor's report

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STATEMENT OF FINANCIAL POSITION
as at 31 december 2022

in EUR'000

	Notes	31.12.2022	31.12.2021
ASSETS			
Cash and cash equivalents	5	1,451,970	1,358,564
Amounts receivable from contributors	9/17	85,321	85,210
Treasury financial assets	10	73,003	-
Derivative financial instruments	6	75,852	7
Loans and advances	7	1,849,786	1,986,281
Shares and other variable yield securities	8	797,341	697,631
Other assets	11	950	1,086
Total assets		4,334,223	4,128,779
LIABILITIES AND CONTRIBUTORS' RESOURCES			
LIABILITIES			
Derivative financial instruments	6	-	18,835
Deferred income	12	52,417	48,432
Provisions for loan commitments	14	16,583	16,602
Amounts owed to third parties	15	190,927	239,639
Other liabilities	16	2,419	2,333
Total liabilities		262,346	325,841
CONTRIBUTORS' RESOURCES			
Facility Member States Contribution called	17	3,701,695	3,471,695
Retained earnings		370,182	331,243
Total contributors' resources		4,071,877	3,802,938
Total liabilities and contributors' resources		4,334,223	4,128,779

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2022

in EUR'000

	Notes	From 01.01.2022 to 31.12.2022	From 01.01.2021 to 31.12.2021
Interest and similar income*	19	93,786	86,456
Interest and similar expenses	19	-5,479	-10,436
Net interest and similar income		88,307	76,020
Fee and commission income	20	511	2,219
Fee and commission expenses	20	-761	-175
Net fee and commission income		-250	2,044
Fair value change of derivative financial instruments		94,680	-51,770
Net result on shares and other variable yield securities	21	24,432	123,627
Net result on loans and advances measured at FVTPL	7	-3,080	3,568
Net foreign exchange result		-140,104	33,676
Net result on financial operations		-24,072	109,101
Change in impairment on loans and advances, net of reversals	7	8,562	42,974
Change in provisions for guarantees, net of reversals	13	-	851
Change in provisions for loan commitments, net of reversals	14	20	16,616
General administrative expenses	22	-33,628	-53,136
Profit for the year		38,939	194,470
Total comprehensive income profit for the year		38,939	194,470

* For the year ended 31 December 2022, Interest and similar income includes EUR 85.8 million (2021: EUR 77.5 million) calculated on assets held at amortised cost based on the effective interest method.

**STATEMENT OF CHANGES IN CONTRIBUTORS' RESOURCES
FOR THE YEAR ENDED 31 DECEMBER 2022**

in EUR'000

		Contribution called	Retained earnings	Total
At 1 January 2022	Notes	3,471,695	331,243	3,802,938
Member States contribution called during the year	17	230,000	-	230,000
Profit for the year 2022		-	38,939	38,939
Changes in contributors' resources		230,000	38,939	268,939
At 31 December 2022		3,701,695	370,182	4,071,877
		Contribution called	Retained earnings	Total
At 1 January 2021		3,221,695	136,773	3,358,468
Member States contribution called during the year	17	250,000	-	250,000
Profit for the year 2021		-	194,470	194,470
Changes in contributors' resources		250,000	194,470	444,470
At 31 December 2021		3,471,695	331,243	3,802,938

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2022

in EUR'000

	Notes	From 01.01.2022 to 31.12.2022	From 01.01.2021 to 31.12.2021
OPERATING ACTIVITIES			
Profit for the year		38,939	194,470
Adjustments made for			
Net result in fair value on shares and other variable yield securities	8	-9,271	-130,991
Change in impairment on loans and advances, net of reversals	7	-8,562	-42,974
Net result on loans and advances measured at FVTPL	7	3,080	-3,568
Change in accrued interest and amortised cost on loans and advances		2,291	6,462
Net change in provisions for guarantees issued, net of reversals	13	-	-851
Net change in provisions for loan commitments, net of reversals		-19	-16,550
Fair value changes on derivatives		-94,680	51,770
Change in accrued interest and amortised cost on treasury financial assets	10	321	-1,271
Change in deferred income		3,985	18,700
Effect of exchange rate changes on loans	7	-53,747	-84,893
Effect of exchange rate changes on shares and other variable yield securities	8	-25,463	-27,230
Effect of exchange rate changes on cash held		-12,006	-9,875
(Loss) on operating activities before changes in operating assets and liabilities		-155,132	-46,801
Loan disbursements	7	-260,493	-515,212
Repayments of loans	7	458,381	339,944
Change in accrued interest on cash and cash equivalents	5	1,822	-304
Acquisition of treasury financial assets	10	-920,290	-2,333,691
Maturities of treasury financial assets	10	847,608	2,684,293
Increase in shares and other variable yield securities	8	-139,935	-84,224
Net proceeds from shares and other variable yield securities		90,219	77,749
Decrease in other assets		136	977
Increase in other liabilities		86	1,113
(Decrease) / Increase in amounts payable to the European Investment Bank		-58,093	34,598
Net cash flows (used in) / from operating activities		-135,691	158,442
FINANCING ACTIVITIES			
Contribution received from Member States		238,450	250,444
Amounts received from Member States with regard to interest subsidies and technical assistance		61,450	63,254
Amounts paid on behalf of Member States with regard to interest subsidies and technical assistance		-60,619	-27,337
Net cash flows from financing activities		239,281	286,361
Net increase in cash and cash equivalents		103,590	444,803
Summary statement of cash flows:			
Cash and cash equivalents at the beginning of financial year		1,359,005	924,077
Net cash flows (used in) / from:			
Operating activities		-135,691	158,442
Financing activities		239,281	286,361
Effects of exchange rate changes on cash and cash equivalents		-12,006	-9,875
Cash and cash equivalents at the end of financial year		1,450,589	1,359,005
Cash and cash equivalents are composed of:			
Cash in hand	5	328,079	434,064
Term deposits (excluding accrued interest)	5	963,004	672,730
Commercial papers	5	159,506	252,211
		1,450,589	1,359,005

Notes to the financial statements as at 31 December 2022

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:

- (i) the Facility, a EUR 3,685.5 million risk-bearing revolving fund geared to fostering private sector investment in ACP States of which EUR 48.5 million are allocated to Overseas Countries and territories (“OCT countries”);
- (ii) grants for the financing of interest subsidies worth max. EUR 1,220.85 million for ACP States 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 EU and ACP sides agreed to amend the decision on transitional measures in order to extend the application of the provisions of the ACP-EU Partnership Agreement until 30 June 2023, or until the entry into force of the new Agreement or the provisional application between the Union and the ACP States of the new Agreement, whichever comes first (Decision No 3/2019 of the ACP EU Committee of Ambassadors to adopt transitional measures pursuant to Article 95(4) of the ACP EU Partnership Agreement which was subsequently amended by the Decision No 3/2021 of the ACP-EU Committee of Ambassadors of 26 November 2021 to amend and the Decision No 970/2022 of the ACP-EU Committee of Ambassadors of 16 June 2022).

The NDICI - Global Europe Regulation, which entered into force on 14 June 2021 (Regulation (EU) 2021/947 of 9 June 2021), provides the primary legal basis for EU assistance outside the EU in 2021-2027, and the governance for the Bank’s new institutional mandate for operations outside the European Union, including the ACP region. This includes the integration of the current extra-budgetary EDF into the EU budget. The NDICI Regulation provides the legal basis for the Commission to entrust future EU mandates to the EIB for its activity outside the EU. It will also provide the external investment framework for the Union to cooperate with partner institutions through grants or guarantees from the EU budget.

On 23 December 2020, the Council decided to extend the ACP Investment Facility commitment period by at least six months. Going forward, reflows from the ACP IF shall be deployed within the NDICI framework through a combination of a dedicated ACP private sector window under the European Fund for Sustainable Development (EFSD+) and a Trust Fund.

Following, the extension of the Investment Facility commitment period, the Bank approved operations in line with its Mandate until 30 June 2021 (Council Decision 2020/2233 of 23 December 2020 concerning the commitment of the funds stemming from reflows under the ACP Investment Facility from operations under the 9th, 10th and 11th European Development Funds - L 437/188, 28.12.2020).

The financial statements have been prepared on a going concern basis, which assumes that the Investment Facility will be able to meet all monies payables under any operations. The duration of the Investment Facility is not determined. The 11th EDF Internal Agreement remains in force (pursuant to Article 14(3) thereof) so long as is necessary for all the operations financed under the ACP-EU Partnership Agreement, the Overseas Association Decision and the multi-annual financial framework to be fully executed.

The present financial statements cover the period from 1 January 2022 to 31 December 2022.

On a proposal from the Management Committee, the Board of Directors adopted the Financial Statements on 29 March 2023 and authorised their submission to the Board of Governors for approval by 25 April 2023.

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 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 value of financial instruments**

Fair values of financial assets ("FA") and financial liabilities ("FL") 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 2.4.2 and 4.

▪ **Impairment losses on loans and advances**

The expected credit loss ("ECL") measurement requires management to apply significant judgments, in particular, the assessment of a significant increase in credit risk since initial recognition, the incorporation of forward looking information and further the estimation of the amount and timing of future cash flows and collateral values when determining impairment losses. These estimates are driven by a number of factors, which can result in significant changes to the timing and amount of allowance for credit loss to be recognised (Note 2.4.2). Relevant assumptions on the effects on impairment resulting from the general context of uncertainty and various risks building up as a result of the Russian invasion of Ukraine are detailed under Note 2.4.2.2 and Note 3.2.3.7.

▪ **Valuation of unquoted equity investments**

Valuation of unquoted 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 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.

▪ **Consolidation of entities in which the Facility holds interest**

The EIB 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.

▪ **Uncertainty arising from inter-bank offered rates ("IBOR") reform**

For benchmark ceasing to exist immediately after 30 June 2023, namely USD LIBOR, the Facility applies the International Accounting Standards Board ("IASB") Phase 1 amendments related to the uncertainty.

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.

New and amended standards adopted by the Facility

The following amendments to existing standards, became effective for the Facility`s financial statements as of 1 January 2022:

- Annual Improvements to IFRS Standards 2018-2020
- Reference to the Conceptual Framework – Amendments to IFRS 3
- Onerous Contracts – Cost of Fulfilling a Contract – Amendments to IAS 37

The amendments listed above did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

New standards, amendments, and interpretations not yet adopted by the Facility

As at 31 December 2022, the following Standards and amendments to existing Standards had been issued but were not mandatory for annual reporting periods ending on 31 December 2022:

Standards and amendments to existing Standards endorsed by the EU, and which are effective for annual periods beginning on or after 1 January 2023:

- Amendments to IAS 1 Presentation of Financial Statements and IFRS Practice Statement 2: Disclosure of Accounting policies
- Amendments to IAS 8 Accounting policies, Changes in Accounting Estimates and Errors: Definition of Accounting Estimates

Amendments to existing Standards not / not yet endorsed by the EU:

- Amendments to IAS 1 Presentation of Financial Statements:
 - Classification of Liabilities as Current or Non-current (issued on 23 January 2020);
 - Classification of Liabilities as Current or Non-current - Deferral of Effective Date (issued on 15 July 2020); and
 - Non-current Liabilities with Covenants (issued on 31 October 2022)

At the date of authorisation of these financial statements none of the above listed Standards or amendments to existing Standards have been adopted early by the Facility and no Interpretations have been issued that are applicable and need to be taken into consideration by the Facility at either reporting date. Management anticipates that all relevant pronouncements will be adopted for the first period beginning on or after the effective date of the pronouncement, and that there will be not 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.

2.4.2. Financial assets other than derivatives

Non-derivative financial instruments are initially recognised using the settlement date basis.

Classification and measurement

Financial assets

On initial recognition, a financial asset is classified as measured at amortised cost (“AC”), fair value through other comprehensive income (“FVOCI”) or fair value through P&L (“FVTPL”) and a financial liability is classified as measured at AC or FVTPL.

Under IFRS 9, classification starts with determining whether the financial asset shall be considered as a debt or equity instrument. IFRS 9 refers to the definitions in IAS 32 Financial Instruments: Presentation.

Debt instruments are those instruments that meet the definition of a financial liability from the counterparty’s perspective, loans and debt securities including bonds, notes or certificates issued by structured entities, government or corporates.

A debt instrument is classified at AC if it meets both of the following conditions and is not designated as at FVTPL:

- the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and

- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding (SPPI criteria).

A debt instrument is classified at FVOCI only if it meets both of the following conditions and is not designated as at FVTPL:

- the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets, and
- the contractual terms of the financial asset give rise on specific dates to cash flows that are fulfilling the SPPI criteria.

The above requirements should be applied to an entire financial asset, even if it contains an embedded derivative.

Equity instruments are instruments that meet the definition of equity from the issuer's perspective; that is, instruments that do not contain a contractual obligation to pay and that evidence a residual interest in the issuer's net assets. Equity instruments are measured at FVTPL.

On initial recognition of an equity investment that is not held for trading, the Facility may irrevocably elect to present subsequent changes in other comprehensive income. This election is made on an investment-by-investment basis.

All other financial assets are classified as measured at FVTPL.

Business model assessment

The EIB, as a manager of the Facility, makes an assessment of the objective of a business model in which a debt instrument is held at a portfolio level because this best reflects the way the business is managed and information is provided to management. The information considered includes:

1. the stated policies and objectives for the portfolio and the operation of those policies in practice. In particular, whether management's strategy focuses on earning contractual interest revenue, maintaining a particular interest rate profile, matching the duration of the financial assets to the duration of the liabilities that are funding those assets or realising cash flows through the sale of the assets;
2. how the performance of the portfolio is evaluated and reported to the Facility's management;
3. the risks that affect the performance of the business model (and the financial assets held within that business model) and how those risks are managed; and
4. the frequency, volume and timing of sales in prior periods, the reasons for such sales and its expectation about future sales activity.

However, information about sales activity is not considered in isolation, but as part of an overall assessment of how the Facility stated objective for managing the financial assets is achieved and how cash flows are realised.

The business model for the Impact Financing Envelope direct loan operations has been described and disclosed in Note 24.

Solely payment of principal and interests ("SPPI") criteria

For the purpose of this assessment, 'principal' is defined as the fair value of the debt instrument on initial recognition. 'Interest' is defined as consideration for the time value of money and for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs (e.g. liquidity risk and administrative costs), as well as profit margin.

In assessing whether the contractual cash flows are solely payments of principal and interest, the contractual terms of the instrument are considered. This includes assessing whether the financial asset contains a contractual term that could change the timing or amount of contractual cash flows such that it would not meet this condition.

Derecognition

The Facility derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or the rights to receive the contractual cash flow are transferred in a transaction in which either the Facility transfers the risks and rewards of ownership of the financial asset or it retains substantially all of the risks and rewards of ownership but does not retain control of the financial asset.

On derecognition of a financial asset or financial liability (Note 2.4.4), the difference between the carrying amount of the asset or liability (or the carrying amount allocated to the portion of the asset or liability derecognised) and the sum of (i) the consideration received or paid and (ii) any cumulative gain or loss that had been recognised in other comprehensive income is recognised in profit or loss except for the cumulative gains or losses recognised in other comprehensive income for equity investments measured at fair value through other comprehensive income which are transferred to the reserve fund rather than profit or loss on disposal.

In the context of IBOR reform, the Facility's assessment of whether a change to an amortised cost financial instrument is substantial, is made after applying the practical expedient introduced by IBOR reform Phase 2. As per the amendments issued by the IASB, the Facility does not derecognise a financial instrument, which contractual cash flows are modified as a direct consequence from the reform and the change is economically equivalent to the previous basis for determining the contractual cash flows (i.e., the basis immediately before the change).

Reclassification

Financial assets are not reclassified subsequent to their initial recognition, except in the period after the Facility changes its business model for managing financial assets.

Modification

A financial asset measured at amortised cost is considered modified when its contractual cash flows are renegotiated or otherwise modified. Renegotiation or modification may or may not lead to derecognition of the old and recognition of the new financial instrument.

A substantial contractual modification on the cash flows of a financial asset measured at amortised cost which results in the derecognition of the financial asset, leads to the recognition of the new financial asset at its fair value, and the recording of the modification gain or loss impact in the consolidated income statement under “Result on financial operations”.

A contractual modification is deemed substantial if the discounted present value of the cash flows under the revised terms (discounted using the original effective interest rate) is at least 10% different from the discounted present value of the remaining cash flows of the original financial asset. Qualitative factors such as a change in the currency on which the financial asset is denominated and conversion features are also considered.

In the context of IBOR reform, the Facility’s assessment of whether a change to an amortised cost financial instrument is substantial, is made after applying the practical expedient introduced by IBOR reform Phase 2. The Facility updates the effective interest rate, without modifying the carrying amount of the financial instrument if the basis for determining the contractual cash flows of the financial instrument, measured at amortised cost, changes as a direct consequence from the reform and if the change is economically equivalent to the previous basis (i.e., the basis immediately before the change).

Measurement of fair values 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.

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.

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 Bank uses its 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 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.

Impairment on financial assets

IFRS 9 is based on a forward-looking expected credit loss ("ECL") model. The EIB has established a framework to calculate "expected credit loss" conditional on the state of the macro-economy. It involves the construction of point-in-time ("PIT") credit risk parameters (Probability of default – "PD" and Loss given default – "LGD") based on a systematic factor (credit cycle) that is driven by

the macro-economy and projected via macroeconomic forecasts or scenarios. The final ECL is a probability weighted average of the respective macro-economic scenario ECLs. This forward-looking impairment model is applied to financial assets measured at AC, to financial guarantee contracts, as well as to off-balance sheet commitments.

Under IFRS 9, loss allowances are 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 ECL's: 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. This includes both quantitative and qualitative information and analysis, based on the Bank’s expertise, including forward-looking information.

Purchased or originated credit-impaired assets (“POCI”) are the financial assets which are, from the moment of initial recognition, deemed to be classified as Stage 3. For POCI financial assets, the cumulative changes in lifetime ECL since initial recognition are recognised in the statement of profit or loss.

The Bank’s assessment of the IFRS9 staging is based on a sequential approach which is using counterparty or instrument specific information consistent to internal guidelines and procedures, notably covering early warning triggers, internal rating (a decrease of 3 notches or more when compared to the historical internal rating for counterparties which current internal rating is below investment grade) and arrears (more than 30 days past due).

In line with guidance issued by standard setters and market practises, the EIB has considered that the application of COVID-19 short-term forbearance measures to performing counterparties (applied until June 2021), aimed at addressing the adverse systemic economic impact of the COVID-19 pandemic, should not be considered by themselves as an automatic trigger to conclude that SICR has occurred. As disclosed under Note 3.2.3.8, the EIB applies expert judgement when assessing the credit risk of such counterparties.

The EIB considers that the effects on impairment resulting from the general context of uncertainty and various risks building up as a result of the Russian invasion of Ukraine are reflected within the existing forward-looking ECL model which is deemed sufficiently robust to factor in such extreme events. Notably, the respective impacts have been directly captured through the macroeconomic projections and the PD terms structures.

The EIB considers that the existing forward-looking ECL model is deemed sufficiently robust to factor in extreme economic events, which have been directly captured through the macroeconomic projections and the PD terms structures. As disclosed under Note 3.2.3.8, the EIB applies expert judgement when assessing the credit risk of such counterparties.

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.

To identify Stage 3 exposures, the Bank determines whether or not there is objective evidence of a non-performing exposure. A financial asset is considered to be in default when the borrower is unlikely to pay its credit obligations to the Facility in full, without recourse by the Facility or the borrower is past due more than 90 days on any material credit obligation to the Facility.

In this respect, a financial asset is considered impaired when it is determined that it is probable that the Facility will not be able to collect all amounts due according to the original contractual terms or an equivalent value. Individual credit exposures are evaluated based upon the borrower's characteristics, overall financial condition, resources and payment record, the prospects for support from any financially responsible guarantors and, where applicable, the realisable value of any collateral.

All impaired claims are reviewed and analysed at least semi-annually. Any subsequent changes to the amounts and timing of the expected future cash flows compared to the prior estimates will result in a change in the provision for credit losses and be charged or credited to the income statement. An allowance for impairment is reversed only when the credit quality has improved such that there is reasonable assurance of timely collection of principal and interest in accordance with the original contractual terms of the claim agreement. A write-off is made when all or part of a claim is deemed uncollectible or forgiven. Write-offs are charged against previously established impairments or directly to the income statement and reduce the principal amount of a claim. Recoveries in part or in full of amounts previously written-off are credited to the income statement. Financial assets that are written-off could still be subject to enforcement activities in order to comply with the Bank's procedures for recovery of amounts due.

Measuring ECL – Inputs, Assumptions and Techniques

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

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

- Credit rating and PIT Probability of default ("PD"),
- PIT Loss Given default ("LGD"),
- Exposure at default ("EAD").

The credit rating of a counterpart is determined at a certain date, using score-sheet models tailored to the various categories of counterparties and exposures.

Each credit rating is mapped to a specific PD that 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. Hence, ratings are primary input into the determination of the PIT term structure of PD for exposures. The EIB collects performance and default information about the Facility's credit risk exposures. 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 because of the passage of time and given specific macro-economic scenarios.

The LGD represents the EIB's expectation of the ratio of the loss on an exposure due to the default of a counterparty to the amount outstanding at default. LGD can be also defined as "1 - Recovery Rate". LGD estimates are determined mainly by geography and by type of counterparty, with five main exposure classes: Sovereigns, Public Institutions, Financial Institutions, Corporate and Project Finance. LGD values can be further adjusted based on the product and contract specific features of the exposure.

The EIB incorporates PIT and forward-looking information into both its assessment of whether the credit risk of an instrument has increased significantly since its initial recognition and its measurement of expected credit losses.

For the measurement of ECL, the EIB has developed a conditional modelling approach, called the PIT PD model, for calculating PD term structures involving:

- the definition of an economically reasonable link function between the credit cycle and macroeconomic variables, and
- a set of three macro-economic scenarios (one baseline and two scenarios reflecting downturn and upturn in the economy) with multi-year potential realisation for the GDP and their associated likelihoods.

To generate macroeconomic scenarios, the EIB uses a macro semi-structural multi-country and multi-equation model of the global economy with country specific blocks. The central / baseline scenario is designed to be consistent with the most recent European Commission forecasts. The positive and negative scenarios are designed around the central scenario by deploying of the multi-country/multi-equation model. The scenarios are derived by shocking the GDP, which is the key measure of economic activity. The shocks to real GDP are calibrated to replicate the observed volatility of the variable. Also expert judgment is applied, when appropriate, to refine the size and persistency of GDP shocks. As a result, shocks are determined together with a decay function to determine the impact of the shocks over time. Probabilities attached to each scenario are defined reflecting market (volatility) indicators and internally developed indicators/trackers deployed in a consistent manner over time to capture uncertainty.

The EIB's PIT PD and PIT LGD models use the same projected values of the credit cycle as the main input under different macroeconomic scenarios. The credit cycle is calculated from an external rating agency's downgrade rates and the projections of annual growth rates of real GDP as well as the spread between long and short-term interest rates.

The EAD represents the expected exposure in the event of a default 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. For lending commitments and financial guarantees, the EAD includes the amount drawn.

2.4.2.1. 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. Cash and cash equivalents are carried at AC in the statement of financial position.

2.4.2.2. Treasury financial assets

Treasury financial assets comprise quoted and unquoted bonds with the intention of holding them to maturity, and commercial papers with original maturities of more than three months and are consequently classified at AC.

Those bonds and commercial papers are initially measured at cost, which is the 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.

2.4.2.3. Loans and advances

The loan and advances portfolio may consist of debt instruments such as loans and debt securities including bonds, notes or certificates issued by structured entities with the intention of holding them to maturity and to collect the contractual cash flows.

Loans and advances include:

- Loans and advances measured at AC
- Loans and advances mandatorily measured at FVTPL.

Loans originated by the Facility are recognised in the assets of the Facility when cash is advanced to borrowers. Undisbursed parts of loans are recorded in the off-balance at their nominal value. Loans passing the SPPI test are initially recorded at cost (their 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 AC using the effective interest rate method.

Debt securities are recognised in the assets of the Facility when cash is advanced to the issuer and can take the form of a contractually linked or single tranche debt instrument. Undisbursed parts of debt securities are recorded in the off-balance at their nominal value. Debt securities are initially measured at cost, which is the fair value plus any directly attributable transaction cost, and are subsequently measured at AC using the effective interest rate method. 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 impairment policy on loans and advances is described under Note 2.4.2.

Loans and advances not fulfilling the SPPI criterion are mandatorily measured at FVTPL. The fair value measurement technique used is based on a discounted cash flow technique or liquidation value.

For the impact of the IBOR reform on remeasurement of loans and advances at amortised cost, please refer to the dedicated paragraphs in Note 2.4.2 – Classification and Measurement / Modification.

2.4.2.4. Shares and other variable yield securities

There are two types of equity investments at the Facility: (i) direct equity investments and (ii) venture capital funds. The shares and other variable yield securities are initially recognised at fair value plus transactions costs. Subsequently changes in fair value, including foreign currency translation gains and losses, are recognised in the statement of profit or loss and other comprehensive income under the caption net result on shares and other variable yield securities.

The undrawn but committed part of these investments is recorded as consolidated off-balance sheet commitments at their nominal value.

Measurement of fair values of financial instruments

The fair value is determined by applying the aggregated net asset value ('NAV') method (thereby assuming that, despite the absence of readily ascertainable market value, NAV is the best estimate of the fair value). For unquoted investment, when the fair value cannot be derived from active markets, the fair value is determined by applying recognised valuation techniques (Note 4.2.1).

The attributable NAV is adjusted for events occurring between the date of the latest available NAV and the balance sheet date to the extent that such adjustment is considered to be material by the Management Committee. Material adjustments are amended until the Board of Directors adopt the Financial Statements for the year. In that respect, following the general context of uncertainty, various risks building up as a result of the Russian invasion of Ukraine and the volatility observed in terms of performance, the Bank enhanced its valuation techniques to estimate any adjustment on the fair value of the equity investments for the NAVs not reported by the fund managers at the reporting date of the Facility financial statements.

For specific investments where NAVs cannot readily be determined, other guidelines for example the International Private Equity and Venture Capital Valuation ('IPEV') Guidelines, as published by the IPEV Board might be used and more detailed monitoring and review will be required. In accordance with this method, the funds are internally classified into three categories:

- Category I – funds that have adopted the fair value requirements of IFRS 13 or IPEV Guidelines for which a specific review is performed to ensure that the NAV is a reliable estimate of fair value;
- Category II – funds that have adopted other valuation guidelines (such as the former 2001 EVCA) or standards that can be considered to be in line with IFRS 13, for which an equivalent NAV can be calculated; and
- Category III – funds that have not adopted the fair value requirements of IFRS 13 or any other valuation guidelines in line with IFRS 13.

Significant influence assessment

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.

2.4.3. Financial 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).

Financial guarantees are accounted for under IFRS 9 – Financial Instruments, either as “Derivatives” or as “Financial Guarantees”, depending on their features and characteristics as defined by IFRS 9.

The accounting policy for derivatives is disclosed under Note 2.4.5.

Financial guarantees are initially recognised in the statement of financial position under “Provisions for guarantees issued” at fair value plus transaction costs that are directly attributable to the issuance of the financial guarantees. At initial recognition the obligation to pay corresponds to the Net Present Value (NPV) of expected premium inflows or the initial expected loss.

Subsequent to initial recognition, financial guarantees are measured at the higher of:

- The amount of the loss allowance as determined under IFRS 9; and
- The premium initially recognised less income recognised in accordance with the principles of IFRS 15.

Any increase or decrease in the net liability (as measured per IFRS 9) relating to financial guarantees other than the payment of guarantee calls is recognised in the statement of profit or loss and other comprehensive income under “Change in provisions for guarantees”.

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 IFRS 15 over the life of the financial guarantee.

2.4.4. Financial liabilities other than derivatives

Classification and measurement

Financial liabilities

A financial liability is measured at amortised cost except for financial liabilities that meet the definition of held for trading (e.g. derivative liabilities).

The Facility derecognises a financial liability when its contractual obligations are discharged, cancelled or expired.

2.4.5. Derivative financial instruments

Derivative financial instruments include cross currency swaps, cross currency interest rate swaps and short-term currency swaps (“FX swaps”).

Derivative financial instruments are initially recognised using the trade date basis.

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.

All derivatives are measured at FVTPL 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”.

Under IFRS 9, bifurcation requirements regarding embedded derivatives have been eliminated for financial assets or financial liabilities and therefore, the hybrid contract is treated as a whole for classification of financial assets or financial liability accordingly.

The cash flows of derivatives were accordingly determined using the ISDA fallback rates in replacement of LIBOR benchmarks⁷⁶. For the impact of the IBOR reform on the derivative instruments, please refer to the Note 6.

⁷⁶ Cash flows referenced to USD LIBOR are defined using the LIBOR benchmarks when the USD LIBOR settings are not yet terminated.

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.

Contributions are classified and measured at AC in the financial statements.

2.4.7. Interest and similar income

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 in the statement of financial position ('Loans and advances') 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.

Interest on the POCI loans is recorded in the statement of profit or loss and other comprehensive income ('Interest and similar income') and in the statement of financial position ('Loans and advances') on an accrual basis using the credit-adjusted effective interest rate through the whole life of the loan, which is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the loan to the amortised cost of the loan.

Interest subsidies received for the Facility's resources are deferred and recognised as an adjustment to the effective yield, being recorded under "Interest and similar income" in the income statement over the period from disbursement to repayment of the subsidised loan.

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 (“TA”) 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 shares and other variable yield securities are recognised when received and presented in the statement of profit or loss and other comprehensive income within net realised gains on shares and other variable yield securities.

2.4.11. 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 risk⁷⁷;

⁷⁷ Settlement risk is defined as the risk of potential losses due to transactions which remain unsettled after their due delivery date and/or due to transactions that are settled later than the applicable market standard. Due to the nature of the Facility’s operations, the most relevant

- 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 EIB adapts the IF’s risk management framework on an ongoing basis.

The Risk Management Directorate of the 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 Office and provides second opinion on all proposals made by the Front Office having risk implications.

At EIB level, the Group Chief Risk Officer (“GCRO”) reports on Group Risks to the EIB Management Committee under the oversight of the MC member in charge of risk. The GCRO has direct access to the Risk Policy Committee and can write directly to and communicate with the EIB Board of Directors on any matter of his/her field of attribution.

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, the EIB assesses the credit risk and expected loss with a view to quantify and price the risk. The 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, Financial Institutions, etc.). Taking into consideration both, Best Banking Practice applicable to the EIB 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 PD following an in-depth analysis of the counterpart’s business and financial risk profile and its country risk operating context. Expert adjustments are made when necessary under the consideration of the legal entities’ parental or government support, and the final rating allows for overrides to reflect information (e.g. market pricing) not considered in the scoring sheet.

The credit assessment of project finance and other structured limited recourse operations uses 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

instruments affected by settlement risk are those derivatives entered into by the Bank which imply an exchange of foreign currencies. Settlement risk management is covered in the Financial Risk Guidelines.

analysis and cash flow simulations. Similarly to corporates and financial institutions, each project is assigned an internal risk rating. Finally, Non-EU sovereigns are rated by the Economics Department based on a statistical model.

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

Specific transaction-level and counterpart size limits are applicable to non-sovereign operations, as relevant. Counterpart limits are set at consolidated group exposure level, where applicable. Such limits typically reflect, amongst others, the size of counterparts own funds.

In order to mitigate credit risk the EIB uses, where appropriate and on a case by case basis, various credit enhancements including amongst others counterparty or project related securities, guarantees and contractual clauses depending of the nature of the borrower and type of operation.

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.

in EUR'000

Maximum exposure	31.12.2022	31.12.2021
ASSETS		
Cash and cash equivalents	1,451,970	1,358,564
Amounts receivable from contributors	85,321	85,210
Treasury financial assets	73,003	-
Derivative financial instruments	75,852	7
Loans and advances	1,849,786	1,986,281
Other assets	950	1,086
Total	3,536,882	3,431,148
Provisions for loan commitments	-16,583	-16,602
OFF BALANCE SHEET		
Contingent liabilities		
- Issued Guarantees	-	1,499,675
Commitments		
- Undisbursed loans	1,671,851	1,677,411
- Non-issued guarantees	49,378	256,299
Total off balance sheet	1,721,229	3,433,385
Total credit exposure	5,241,528	6,847,931

3.2.3. Credit risk on loans and advances

3.2.3.1. Credit risk measurement for loans and advances

Loans and advances or guarantees undertaken by the Facility benefit 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 24), with the exception of intermediated loans, are subject to the general Mandate Risk Principles as envisaged in the EIB credit and equity risk guidelines. 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 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 PD of the main obligors, the EAD 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 an indicator of credit risk variations for the purposes of prioritising monitoring efforts;
- as a description of the loan’s portfolio quality at any given date; and
- as an input in risk-pricing decisions.

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 III Internal Ratings Based 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 (worse) 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 applicable recovery rate: being the amount assumed to be recovered following a default by the relevant counterpart expressed as a percentage of the relevant loan exposure

- v) The contractual framework: a sound contractual framework will add to the loan's quality and enhance its LG.
- vi) The duration of the loan or, more generally, the cash-flows of the loan: 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 of which there are three sub-categories:

"AO" comprising loans to or guaranteed by an EU Member State which have an expected loss of 0%.

"A+" comprising loans granted to (or guaranteed by) entities other than EU Member States in respect of which there is no expectation of deterioration in quality over their term.

"A-" includes those lending operations where there is some doubt about the maintenance of their current status but where any downside is expected to be 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.

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 (net carrying amount) to credit risk on loans and advances signed (disbursed and undisbursed) by nature of borrower taking into account guarantees provided by guarantors:

in EUR'000

At 31.12.2022	Guaranteed	Other credit enhancements	Not guaranteed	Total	% of Total disbursed
Financial institutions	64,625	-	1,095,467	1,160,092	63%
Corporates	182,460	-	285,216	467,676	25%
Public authorities	18,902	-	218	19,120	1%
States	-	311	202,587	202,898	11%
Total disbursed	265,987	311	1,583,488	1,849,786	100%
Undisbursed	149,506	-	1,505,762	1,655,268	
Total disbursed and undisbursed	415,493	311	3,089,250	3,505,054	
At 31.12.2021	Guaranteed	Other credit enhancements	Not guaranteed	Total	% of Total disbursed
Financial institutions	74,086	-	1,115,656	1,189,742	60%
Corporates	211,067	-	368,877	579,944	29%
Public authorities	20,776	-	664	21,440	1%
States	-	917	194,238	195,155	10%
Total disbursed	305,929	917	1,679,435	1,986,281	100%
Undisbursed	193,663	-	1,467,146	1,660,809	
Total disbursed and undisbursed	499,592	917	3,146,581	3,647,090	

Portfolio Management and Monitoring Directorate 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, Portfolio Management and Monitoring Directorate 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 2022 and 31 December 2021 by the Loan Grading applications, based on the exposure signed (disbursed and undisbursed):

in EUR'000

At 31.12.2022		High Grade	Standard Grade	Min. Accept. Risk	High Risk	No grading*	Total	% of Total
		A to B-	C	D+	D- and below			
Borrower	Financial institutions	293,458	349,628	103,133	1,030,131	-	1,776,350	51%
	Corporates	96,413	52,092	-	703,374	226,750	1,078,629	31%
	Public authorities	-	18,902	-	-	218	19,120	1%
	States	51,976	2,771	8,363	567,845	-	630,955	17%
Total		441,847	423,393	111,496	2,301,350	226,968	3,505,054	100%

*Loan operations measured at FVTPL

At 31.12.2021		High Grade	Standard Grade	Min. Accept. Risk	High Risk	No grading*	Total	% of Total
		A to B-	C	D+	D- and below			
Borrower	Financial institutions	285,924	109,219	443,921	1,130,146	-	1,969,210	54%
	Corporates	108,621	49,059	12,253	532,735	315,011	1,017,679	28%
	Public institutions	-	20,776	-	-	664	21,440	1%
	States	917	2,529	3,360	631,955	-	638,761	17%
Total		395,462	181,583	459,534	2,294,836	315,675	3,647,090	100%

*Loan operations measured at FVTPL

3.2.3.4. Risk concentrations of loans and advances

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	31.12.2022	31.12.2021
Kenya	338,790	321,069
Egypt	309,312	345,810
Nigeria	266,294	237,992
Ethiopia	107,988	96,391
Rwanda	94,247	64,169
Mauritius	93,509	101,446
Barbados	82,735	85,058
Regional-ACP	69,920	208,795
Zambia	56,729	52,345
Cameroon	56,586	42,097
Uganda	51,388	61,033
Senegal	38,153	42,968
Congo (Democratic Republic)	36,772	48,766
Tanzania	33,431	46,423
New Caledonia	31,684	37,098

Dominican Republic	25,879	19,076
Zimbabwe	23,147	14,708
Jamaica	18,902	20,776
Guinea	15,242	18,972
Mauritania	11,029	11,921
Ivory Coast	10,976	-
Mali	9,856	12,120
Malawi	9,587	14,898
Cape Verde	9,016	11,718
Ghana	8,648	15,835
Cayman Islands	8,521	8,692
Mozambique	7,094	9,107
Burkina Faso	4,767	3,581
Saint Lucia	4,674	-
French Polynesia	3,118	5,783
Benin	2,958	4,023
Seychelles	2,933	2,529
Micronesia	2,811	2,872
Eswatini	1,515	1,792
Samoa	645	909
Vanuatu	525	866
Haiti	332	1,208
Congo	73	-
Angola	-	12,253
Niger	-	1,182
Total	1,849,786	1,986,281

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 "Tertiary and other":

in EUR'000

Industry sector of borrower	31.12.2022	31.12.2021
Financial Services	1,160,133	1,190,407
Public Administration	202,898	195,154
Electricity	193,597	211,761
Chemicals	108,652	111,251
Telecommunications	62,862	12,253
Healthcare	36,833	170,000
Business Services, IT and Media	31,127	34,306
Air and Maritime Transport Infrastructure	18,902	20,776
Pharmaceuticals and Medical Equipment	12,388	13,684
Investment Goods	8,853	9,269
Metals and Mining	8,415	8,667
Waste Recuperation and Recycling	4,577	5,326
Multi-Utilities	525	866
Tertiary and other	24	2,561
Total	1,849,786	1,986,281

3.2.3.5. Credit risk exposure for each internal risk rating

The EIB uses an internal rating methodology in line with the Internal ratings based approach under Basel III. The majority of the Facility's counterparties have been assigned an internal rating according to this methodology. The table below shows a breakdown of the Facility's loan portfolio by the better of the borrower's or guarantor's internal ratings, where available. In cases where an internal rating is not available, the external rating has been used for this analysis.

The table shows both the exposures signed (disbursed and undisbursed) and the risk-weighted exposures, based on an internal methodology that the Facility uses for limit management.

in EUR'000

	Moody's equiv. grade	2022					Total
		12-month ECL	Lifetime ECL not credit-impaired	Lifetime ECL credit-impaired	POCI	FVTPL	
Loans and advances at AC							
Internal Rating 1 - minimal credit risk	Aaa	-	56,320	-	-	-	56,320
Internal Rating 2 - very low credit risk	Aa1 - Aa3	82,745	-	-	-	-	82,745
Internal Rating 3 - low credit risk	A1 - A3	421	-	-	-	-	421
Internal Rating 4 - moderate credit risk	Baa1 - Baa3	346,538	-	-	-	-	346,538
Internal Rating 5 - financially weak counterpart	Ba1 - Ba3	82,126	-	-	-	-	82,126
Internal Rating 6 - high credit risk	B1 - B3	679,725	189,519	-	-	-	869,244
Internal Rating 7 - very high credit risk	below Caa1	41,450	273,167	-	-	-	314,617
Internal Rating 8 - counterpart in default	below Caa1 but in default	-	-	63,474	-	-	63,474
Loans and advances at FVTPL		-	-	-	-	142,263	142,263
Loss allowance and FV adjustment		-11,370	-28,817	-21,303	-	-46,472	-107,962
Carrying amount of loans and advances		1,221,635	490,189	42,171	-	95,791	1,849,786
Loan commitments							
Internal Rating 1 - minimal credit risk	Aaa	-	-	-	-	-	-
Internal Rating 2 - very low credit risk	Aa1 - Aa3	86,796	-	-	-	-	86,796
Internal Rating 3 - low credit risk	A1 - A3	316,707	-	-	-	-	316,707
Internal Rating 4 - moderate credit risk	Baa1 - Baa3	109,095	-	-	-	-	109,095
Internal Rating 5 - financially weak counterpart	Ba1 - Ba3	175,880	-	-	-	-	175,880
Internal Rating 6 - high credit risk	B1 - B3	538,504	50,000	-	-	-	588,504
Internal Rating 7 - very high credit risk	below Caa1	62,966	105,669	-	-	-	168,635
Internal Rating 8 - counterpart in default	below Caa1 but in default	-	-	50,000	-	-	50,000
No internal rating*		44,982	-	-	-	-	44,982
Loans and advances at FVTPL		-	-	-	-	131,252	131,252
Loss allowance and FV adjustment		-4,834	-11,749	-	-	-	-16,583
Carrying amount of loan commitments		1,330,096	143,920	50,000	-	131,252	1,655,268

* Agency agreements for which there are no underlying counterparties at reporting date

in EUR'000	Moody's equiv. grade	12-month ECL	Lifetime ECL not credit- impaired	2021			Total
				Lifetime ECL credit- impaired	POCI	FVTPL	
Loans and advances at AC							
Internal Rating 1 - minimal credit risk	Aaa	-	64,876	-	-	-	64,876
Internal Rating 2 - very low credit risk	Aa1 - Aa3	85,059	-	-	-	-	85,059
Internal Rating 3 - low credit risk	A1 - A3	1,056	-	-	-	-	1,056
Internal Rating 4 - moderate credit risk	Baa1 - Baa3	46,507	-	-	-	-	46,507
Internal Rating 5 - financially weak counterpart	Ba1 - Ba3	435,300	12,288	-	-	-	447,588
Internal Rating 6 - high credit risk	B1 - B3	556,705	237,898	-	-	-	794,603
Internal Rating 7 - very high credit risk	below Caa1	55,928	258,220	-	-	-	314,148
Internal Rating 8 - counterpart in default	below Caa1 but in default	-	-	69,180	-	-	69,180
Loans and advances at FVTPL		-	-	-	-	272,917	272,917
Loss allowance and FV adjustment		-3,565	-33,268	-30,169	-	-42,651	-109,653
Carrying amount of loans and advances		1,176,990	540,014	39,011	-	230,266	1,986,281
Loan commitments							
Internal Rating 2 - very low credit risk	Aa1 - Aa3	86,796	-	-	-	-	86,796
Internal Rating 3 - low credit risk	A1 - A3	87,000	-	-	-	-	87,000
Internal Rating 4 - moderate credit risk	Baa1 - Baa3	61,060	-	-	-	-	61,060
Internal Rating 5 - financially weak counterpart	Ba1 - Ba3	173,963	-	-	-	-	173,963
Internal Rating 6 - high credit risk	B1 - B3	777,195	18,595	-	-	-	795,790
Internal Rating 7 - very high credit risk	below Caa1	45,955	167,782	-	-	-	213,737
Internal Rating 8 - counterpart in default	below Caa1 but in default	-	-	10,000	-	-	10,000
No internal rating*		129,669	27,365	-	-	-	157,034
Loans and advances at FVTPL		-	-	-	-	92,031	92,031
Loss allowance and FV adjustment		-1,693	-14,909	-	-	-	-16,602
Carrying amount of loan commitments		1,359,945	198,833	10,000	-	92,031	1,660,809

* Agency agreements for which there are no underlying counterparts at reporting date

The EIB continually monitors events affecting its borrowers and guarantors. In particular, the EIB is assessing on a case by case basis its contractual rights in case of rating deterioration and is seeking mitigating measures. It is also closely following the renewals of bank guarantees received for its loans to ensure that these are replaced or action is taken in a timely manner if need be.

3.2.3.6. 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 the Facility management is provided on the overall status.

The arrears and impairments on loans and advances can be analysed as follows:

in EUR'000

	Loans and advances 31.12.2022	Loans and advances 31.12.2021
Carrying amount	1,849,786	1,986,281
Lifetime ECL credit- impaired		
Gross amount	63,474	69,180
Impairment- loss allowance	-21,303	-30,169
Carrying amount of lifetime ECL credit-impaired	42,171	39,011
Past due but not credit- impaired		
Past due comprises		
0-30 days	670	2,334
30-90 days	118	9
90-180 days	95	-
more than 180 days	25	-
Carrying amount past due but not credit- impaired	908	2,343
Carrying amount neither past due nor credit- impaired	1,806,707	1,944,927
Total carrying amount loans and advances	1,849,786	1,986,281

3.2.3.7.Sensitivity on ECL to future economic conditions (in EUR'000)

The ECL is sensitive to judgments and assumptions made regarding formulation of forward-looking scenarios. The EIB performs a sensitivity analysis on the ECL recognised on material classes of its assets.

The forecasts of future economic conditions (via macroeconomic scenarios) are inputs to forecasting model producing conditional risk parameters, which are an input to loss allowance calculation.

The scenarios are derived shocking GDP, which is the key measurement of economic activity. The shocks to real GDP are calibrated to replicate the past volatility of the variable. In addition, expert judgment is applied, when appropriate, to refine the size and persistency of GDP shocks. As a result, shocks are determined together with a decay function to determine the impact of the shocks over time. Probabilities attached to each scenario are defined reflecting market (volatility) indicators and internally developed indicators/trackers consistently deployed over time to capture uncertainty. The weighting of positive and negative shocks depends on the balance of risks in the

economy, on average negative and positive shocks EUR -9,908 (2021: EUR -15,250) and EUR 8,356 (2021: EUR 11,780) were respectively applied on quarterly projections in the past exercise.

The table below shows the loss allowance on loans and advances under Stage 1 and 2. Each forward-looking scenario (e.g. baseline, positive and negative) was weighted 100% instead of applying scenario probability weights across the three scenarios.

in EUR'000

	2022		
	Positive	Baseline	Negative
Gross exposure	3,229,247	3,229,247	3,229,247
Loss allowance	43,821	52,177	62,085
	2021		
	Positive	Baseline	Negative
Gross exposure	3,319,800	3,319,800	3,319,800
Loss allowance	37,862	49,642	64,892

3.2.3.8. Loan renegotiation and forbearance

The EIB considers loans to be forborne loans (i.e. loans, debt securities and loan commitments) in respect of which forbearance measures have been extended. Forbearance measures consist of “concessions” that the EIB decides to make towards an obligor who is considered unable to comply with the contractual debt service terms and conditions due to its financial difficulties, in order to enable the obligor to service the debt or to refinance, totally or partially, the contract. Exposures shall be treated as forborne if a concession has been made, irrespective of whether any amount is past-due, or the exposure is classified as defaulted. Exposures shall not be treated as forborne when the obligor is not in financial difficulties.

In the normal course of business, the deterioration of the loans in question would have been detected via the provisions of the Bank’s guidelines and procedures and would have been monitored before renegotiation. Once renegotiated, the EIB would continue to closely monitor these loans. In the case of the financial instrument would be credit impaired it will be moved to Stage 3. The loan will be monitored regularly in line with the Bank’s framework.

The Bank has provided a number of supportive measures available to its borrowers in response to the specific economic effects of the Covid-19, which include, among other things, (i) the temporary easing (including waivers) of financial covenants and other key clauses, (ii) the re-profiling of cash flows by setting new repayment schedules or the temporary standstill of repayment obligations and (iii) certain other complementary supportive measures, such as the signing of new contracts, accelerating loan disbursements and increasing amounts lent to borrowers. The Bank assessed requests for such measures on a case-by-case basis within the limits of certain specific conditions. These measures were intended to be extended to borrowers Which were not experiencing any structural financial difficulties or solvency issues and were considered to be a going concern at the time of granting such measures. If, as a result of the assessment, a borrower did not meet these requirements or the Bank identified risks for the

long-term sustainability of the client's business model, it has considered any other appropriate measures and, if necessary, follow the EIB's standard restructuring processes.

Such supportive measures are not made available by the Group any longer since June 2021.

Forbearance measures and practices undertaken by the EIB as part of its restructuring activities during the reporting period include, but are not limited to, extension of maturities, deferral of capital only, deferral of capital and interest, breach of material covenants and capitalisation of arrears.

Operations subject to forbearance measures are reported as such in the table below:

in EUR'000

	31.12.2022		31.12.2021	
	Performing	Non-Performing	Performing	Non-Performing
Number of contracts subject to forbearance practices	12	7	16	9
Carrying values (incl. interest and amounts in arrears)	144,399	45,497	210,553	58,742
ECL allowance recognised	16,008	14,323	16,124	20,475
Interest income in respect of forborne contracts	7,745	2,280	11,583	3,563

in EUR'000

	Forbearance measures						31.12.2022
	31.12.2021	Extension of maturities	Deferral of capital and interest	Breach of material financial covenants	Other	Contractual repayment, termination and/or write off	
Financial institutions	149,326	-	-	4,119	-	-67,694	85,751
Corporates	119,969	-	-	-	-	-15,824	104,145
Total	269,295	-	-	4,119	-	-83,518	189,896

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 2022, and 31 December 2021, 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 50,000,000 (fifty million euro). 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 2022 and 31 December 2021 amounts to EUR 110,000,000 (one hundred and ten million euro). 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.

1 All investments have been done with authorised entities with a maximum tenor of three months from value date. All credit exposure limit breaches have been reported to the mandators. As at 31 December 2022 and as at 31 December 2021 all term deposits, commercial papers and cash in hand held by the treasury portfolio of the Facility had a minimum rating of at least P-2 (Moody's equivalent) at settlement day.

The following table shows the situation of cash and cash equivalents including accrued interest:

in EUR'000

Minimum rating (Moody's term)	short-term rating (Moody's term)	31.12.2022		31.12.2021		
		Minimum rating (Moody's term)	long-term rating	Minimum rating (Moody's term)	long-term rating	
P-1	Aaa		200,167	14%	299,814	22%
P-1	Aa2		24,955	2%	160,066	12%
P-1	Aa3		4,992	0%	67,036	5%
P-1	A1		300,627	21%	82,730	6%
P-1	A2		340,252	22%	199,879	15%
P-1	A3		491,224	34%	444,064	32%
P-2	A3		29,956	2%	104,975	8%
P-2	Baa1		59,797	4%	-	0%
Total			1,451,970	100%	1,358,564	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 EIB with an external counterpart. The swaps are arranged by the same Master Swap Agreements and Credit Support Annexes signed between the EIB and its external counterparts.

3.2.5.2. Credit risk measurement for derivatives

All the swaps executed by the EIB that are related to the Facility are treated within the same contractual framework and methodologies applied for the derivatives negotiated by the EIB for its own purposes. In particular, eligibility of swap counterparts is determined by the EIB based on the same eligibility conditions applied for its general swap purposes.

The EIB measures the credit risk exposure related to swaps and derivatives transactions using the Current Unsecured Exposure and Potential Future Exposure approach for reporting and limit monitoring. These metrics fully include the derivatives related to the Investment Facility.

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 1,790.0 million as at 31 December 2022 against EUR 1,530.0 million as at 31 December 2021. The fair value of FX swaps amounts to EUR 71.1 million as at 31 December 2022 against EUR -16.3 million as at 31 December 2021.

The Facility enters into cross currency swaps contracts in order to hedge currency risk on loan disbursements in currencies other than EUR. Cross currency swaps have a long-term maturity. The notional amount of FX swaps stood at EUR 47.0 million as at 31 December 2022 against EUR 51.9 million as at 31 December 2021. The fair value of FX swaps amounts to EUR 4.8 million as at 31 December 2022 against EUR -2.6 million as at 31 December 2021.

3.2.6. Credit risk on treasury financial assets

The following table shows the situation of the treasury portfolio entirely composed of commercial papers issued by sub-sovereigns, banks and non-bank entities original maturity of more than three months. EU Member States, their agencies, banks and non-bank entities are eligible issuers. The maximum authorized limit for each authorised issuer is EUR 50,000,000 (fifty million euro). Investments in medium and long-term bonds could also be eligible depending on liquidity requirements:

in EUR'000

Minimum rating	short-term rating	Minimum rating	long-term	31.12.2022		31.12.2021	
(Moody's term)	(Moody's term)	(Moody's term)					
P-1	Aa2			32,974	45%	-	0%
P-1	Aa3			4	0%	-	0%
P-1	A3			39,843	55%	-	0%
P-2	A3			182	0%	-	0%
Total				73,003	100%	-	0%

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 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 PIT forecasted cash disbursements, as communicated periodically by the 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 line with the Council Decision 2020/2233, reflows from the ACP IF shall be deployed within the NDICI framework. However, the availability of those reflows to be transferred is conditional to sustaining an adequate level of liquidity under the ACP IF.

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 undisbursed portions of the credit under signed loan agreements, of undisbursed 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 undisbursed 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 undisbursed 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 31.12.2022	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 undisbursed loans	87,210	21,208	-	-	1,563,433	1,671,851
Outflows for committed investment funds and share subscription	4,676	-	-	-	406,496	411,172
Others (signed non-issued guarantees, issued guarantees)	-	-	-	-	49,378	49,378
Outflows for committed interest subsidies	-	-	-	-	350,282	350,282
Outflows for committed TA	924	-	-	-	32,149	33,073
Total	92,810	21,208	-	-	2,401,738	2,515,756
Maturity profile of non-derivative financial liabilities as at 31.12.2021	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 undisbursed loans	-	-	-	-	1,677,411	1,677,411
Outflows for committed investment funds and share subscription	6,322	-	-	-	466,678	473,000
Others (signed non-issued guarantees, issued guarantees)	-	-	-	-	1,755,974	1,755,974
Outflows for committed interest subsidies	-	-	-	-	379,620	379,620
Outflows for committed TA	1,519	-	-	-	37,617	39,136
Total	7,841	-	-	-	4,317,300	4,325,141
Maturity profile of derivative financial liabilities as at 31.12.2022	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 – Inflows	88	9,474	38,431	147	48,140	
CCS – Outflows	-108	-11,965	-30,450	-146	-42,669	

Short-term currency swaps – Inflows	1,790,000	-	-	-	1,790,000
Short-term currency swaps – Outflows	-1,724,227	-	-	-	-1,724,227
Total	65,753	-2,491	7,981	1	71,244
Maturity profile of derivative financial liabilities as at 31.12.2021					
	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	82	3,340	34,870	9,394	47,686
CCS and CCIRS – Outflows	-115	-8,470	-47,250	-10,329	-66,164
Short-term currency swaps – Inflows	1,530,000	-	-	-	1,530,000
Short-term currency swaps – Outflows	-1,547,698	-	-	-	-1,547,698
Total	-17,731	-5,130	-12,380	-935	-36,176

3.3.3. Long term financial assets and liabilities

The following table sets out the non-derivative financial assets and financial liabilities expected to be recovered or settled more than 12 months after the reporting date.

in EUR'000

	31.12.2022	31.12.2021
Financial assets:		
Loans and advances	1,922,784	2,074,642
Shares and other variable yield securities	797,341	697,631
Other assets	-	1,086
Total	2,720,125	2,773,359
Financial liabilities:		
Amount owed to third parties*	136,867	179,593
Provisions for loan commitments	16,583	16,602
Total	153,450	196,195

* The amounts owed to third parties are including the Interest subsidies and TA not yet disbursed owed to Member States, where the maturity is mainly undefined.

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 EUR 3 month swap curve. The NPV of the loans’ cash flows denominated in non-EUR currencies is determined by using the EUR 3 month swap plus the cross currency swap basis. For those non-EUR currencies for which a reliable and sufficiently complete discount curve is not available, either the EUR or USD discount curve is used instead.

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 2022 would decrease by EUR 500k (as at 31 December 2021: decrease by EUR 769k) if all relevant interest rates curves are simultaneously shifted upwards in parallel by 1 basis point.

in EUR'000

Basis point value	Money Market	Very Short	Short	Medium	Long	Extra Long	Total
	1 year	2 to 3 years	4 to 6 years	7 to 11	12 to 20	21 years	
As at 31.12.2022							
Total sensitivity of loans and micro hedging swaps	-34	-98	-154	-162	-50	-2	-500
Basis point value	Money Market	Very Short	Short	Medium	Long	Extra Long	Total
	1 year	2 to 3 years	4 to 6 years	7 to 11 years	12 to 20 years	21 years	
As at 31.12.2021							
Total sensitivity of loans and micro hedging swaps	-46	-120	-371	-218	-14	-	-769

IBOR Reform:

Nature and extend of Risk and Risk Management

Interest rate benchmarks, such as the London InterBank Offered Rate (‘LIBOR’) are widely used in financial contracts. In recent years, confidence in their reliability and robustness has been undermined, and regulators across the globe have been pushing for a reform of interest rate benchmarks. The global transition to alternative interest rate benchmark rates is one of the most challenging reforms to be undertaken in the financial markets.

In February 2018, the Bank's Assets & Liabilities Committee (ALCO) set up a dedicated sub-ALCO working group on IBORs, the IBOR Working Group to proactively follow and monitor the developments related to the transition to alternative interest rates.

The objectives of the IBOR Working Group included closely monitoring the developments related to the interest rate benchmark reform, evaluating the extent to which the transition to the alternative rates advanced. It covered, among others, the progress on contracts amendments, bilateral negotiations with clients, IT systems and applications updates, introduction of fallback language in new contracts, regular monitoring of the exposure to IBORs per currency and asset class.

The progress in the implementation of the established workplan has been regularly monitored and discussed at the ALCO, and periodically reported to the Bank's Senior Management.

The main risks to which the Facility has been exposed as a result of IBOR reform are operational. For example, updating of systems that use IBOR curves and revision of operational controls related to the reform and regulatory risks, the renegotiation of loan contracts through bilateral negotiation with customers, updating of contractual terms, adjustments to settlement and payment infrastructures. Financial risk is predominantly limited to interest rate risk.

The risks did not result in a change of the Facility's risk management strategy.

Exposure per financial instruments class and transition status

As part of its lending, the Facility is mainly exposed to the IBOR Reform on Floating Rates Loans denominated in USD. Floating rates assets are mainly reported at amortised cost in the Facility's statement of financial position. In addition, the Facility uses derivative instruments to micro hedge fixed rates loans and borrowings operations as well as for monitoring its global interest rate and foreign exchange positions.

As at 31 December 2021, through the application of the ISDA fallback protocol, the Facility has migrated the whole portfolio of its derivatives referring to LIBORs. Therefore, there is no impact on the financial statements ended as at 31 December 2022.

Loans are the second largest asset class directly exposed to IBOR rates. During 2022, the Bank has pursued the migration of the loans indexed to USD LIBOR. Majority of borrowers have already expressed their product preference and relevant repapering is expected to be signed early 2023. Most of the exposures is expected to be migrated by the first interest payment date after the cessation date of 30 June 2023, a partial reliance on synthetic LIBOR is likely to be needed. In parallel to the migration, the Bank has adapted its lending products portfolio for new loan origination.

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 in either 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 EUR/USD 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 hedge 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 (in EUR’000)

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 to ensure that the earnings will only be converted into the reporting currency (EUR) when received.

The fair value change on shares and other variable yield securities are included in the FX position as per Risk Policies, as well as impairments on loans and advances. 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, are presented under “FX position excluded from Risk Policies”.

in EUR’000

As at 31 December 2022		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	-318,423	-11,114	-329,537		844,247
<i>Local currencies (under synthetic hedge)*</i>					
KES	129,513	36,883	166,396		-
TZS	7,355	123	7,478		-
DOP	24,533	301	24,834		-
UGX	32,632	489	33,121		-
RWF	75,037	698	75,735		-
<i>Local currencies (not under synthetic hedge)*</i>					-
HTG, MUR, MZN, XOF, ZMW, BWP, JMD, NGN, ZAR	86,929	-479	86,450		-
Total non-EUR currencies	37,576	26,901	64,477		844,247
EUR	-	4,009,151	4,009,151		1,726,301
Total EUR and non-EUR	37,576	4,036,052	4,073,628		2,570,548

* See section 3.4.2.2.2 for explanations on synthetic hedge.

As at 31 December 2021	Assets and liabilities			Commitments and contingent liabilities
	Currencies	FX position as per Risk Policies	FX position excluded from Risk Policies	
USD	-130,383	-29,399	-159,782	756,190
<i>Local currencies (under synthetic hedge)*</i>				
KES	90,567	7,138	97,705	-
TZS	16,478	333	16,811	-
DOP	18,783	301	19,084	-
UGX	36,935	978	37,913	-
RWF	49,667	365	50,032	-
<i>Local currencies (not under synthetic hedge)*</i>				
HTG, MUR, MZN, XOF, ZMW, BWP, JMD, NGN, ZAR	96,450	-517	95,933	-
Total non-EUR currencies	178,497	-20,801	157,696	756,190
EUR	-	3,645,241	3,645,241	628,913
Total EUR and non-EUR	178,497	3,624,440	3,802,937	1,385,103

* See section 3.4.2.2.2 for explanations on synthetic hedge.

3.4.2.3. Foreign exchange sensitivity analysis

As at 31 December 2022 a 10 percent depreciation of EUR versus all non EUR currencies would result in an increase of the contributors' resources amounting to EUR 7.2 million (31 December 2021: EUR 17.5 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 -5.9 million (31 December 2021: EUR -14.3 million).

3.4.2.4. Conversion rates

The following conversion rates were used for establishing the balance sheet at 31 December 2022 and 31 December 2021:

	31 December 2022	31 December 2021
Non-EU currencies		
Botswana Pula (BWP)	13.59	13.27
Dominican Republic Pesos (DOP)	59.84	64.83
Fiji Dollars (FJD)	2.32	2.36
Haitian Gourde (HTG)	154.37	113.16
Jamaican Dollar (JMD)	161.59	173.48
Kenya Shillings (KES)	131.68	128.26
Mauritania Ouguiyas (MRU)	39.04	40.99
Mauritius Rupees (MUR)	46.83	49.30
Mozambican Metical (MZN)	67.54	71.70
Nigerian Naira (NGN)	478.02	467.07
Rwanda Francs (RWF)	1,132.20	1,162.53
Tanzania Shillings (TZS)	2,487.37	2,610.48
Uganda Shillings (UGX)	3,965.00	4,027.00
United States Dollars (USD)	1.07	1.13
Franc CFA Francs (XAF/XOF)	655.96	655.96

South Africa Rand (ZAR)	18.10	18.06
Zambia Kwacha (ZMW)	19.28	18.88

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 effect on the Facility's contributors' resources (as a result of a change in the fair value of the equity instruments 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 79.7 million and EUR -79.7 million respectively as at 31 December 2022 (EUR 69.8 million and EUR -69.8 million respectively as at 31 December 2021).

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 measured at AC as the carrying amount is a reasonable approximation of fair value.

in EUR'000

At 31 December 2022 in EUR'000	Carrying amount						Fair value			
	Derivative financial instruments	Shares and other variable yield securities	Cash, loans and advances	Treasury financial assets	Other financial assets/liabilities	Total	Level 1	Level 2	Level 3	Total
Financial assets mandatorily measured at FVTPL										
Derivative financial instruments	75,852	-	-	-	-	75,852	-	75,852	-	75,852
Venture Capital Fund	-	684,564	-	-	-	684,564	-	-	684,564	684,564
Direct Equity Investments	-	112,777	-	-	-	112,777	-	-	112,777	112,777
Loans and advances	-	-	95,604	-	-	95,604	-	-	95,604	95,604
Total financial assets mandatorily measured at FVTPL	75,852	797,341	95,604	-	-	968,797	-	75,852	892,945	968,797
Financial assets measured at AC										
Cash and cash equivalents	-	-	1,451,970	-	-	1,451,970				
Loans and advances	-	-	1,754,182	-	-	1,754,182				
Amounts receivable from contributors	-	-	85,321	-	-	85,321				
Treasury financial assets	-	-	-	73,003	-	73,003				
Other assets	-	-	-	-	950	950				
Total financial assets measured at AC	-	-	3,291,473	73,003	950	3,365,426				
Total financial assets	75,852	797,341	3,387,077	73,003	950	4,334,223				
Financial liabilities measured at FVTPL										
Derivative financial instruments	-	-	-	-	-	-	-	-	-	-
Total financial liabilities measured at FVTPL	-	-	-	-	-	-	-	-	-	-
Financial liabilities at AC										
Provisions for guarantees issued	-	-	-	-	-	-				
Provisions for loan commitments	-	-	-	-	-16,583	-16,583				
Amounts owed to third parties	-	-	-	-	-190,927	-190,927				
Other liabilities	-	-	-	-	-2,419	-2,419				
Total financial liabilities measured at AC	-	-	-	-	-209,929	-209,929				
Total financial liabilities	-	-	-	-	-209,929	-209,929				

in EUR'000

As at 31 December 2021 in EUR'000	Carrying amount					Fair value				
	Derivative financial instruments	Shares and other variable yield securities	Cash, loans and advances	Treasury financial assets	Other financial assets/liabilities	Total	Level 1	Level 2	Level 3	Total
Financial assets mandatorily measured at FVTPL										
Derivative financial instruments	7	-	-	-	-	7	-	7	-	7
Venture Capital Fund	-	590,570	-	-	-	590,570	-	-	590,570	590,570
Direct Equity Investment	-	107,061	-	-	-	107,061	-	-	107,061	107,061
Loans and advances	-	-	229,991	-	-	229,991	-	-	229,991	229,991
Total financial assets mandatorily measured at FVTPL	7	697,631	229,991	-	-	927,629	-	7	927,622	927,629
Financial assets at AC										
Cash and cash equivalents	-	-	1,358,564	-	-	1,358,564				
Loans and advances	-	-	1,756,290	-	-	1,756,290				
Amounts receivable from contributors	-	-	85,210	-	-	85,210				
Treasury financial assets	-	-	-	-	-	-				
Other assets	-	-	-	-	1,086	1,086				
Total financial assets measured at AC	-	-	3,200,064	-	1,086	3,201,150				
Total financial assets	7	697,631	3,430,055	-	1,086	4,128,779				
Financial liabilities mandatorily measured at FVTPL										
Derivative financial instruments	-18,835	-	-	-	-	-18,835	-	-18,835	-	-18,835
Total financial liabilities measured at FVTPL	-18,835	-	-	-	-	-18,835	-	-18,835	-	-18,835
Financial liabilities at AC										
Provisions for guarantees issued	-	-	-	-	-	-				
Provisions for loan commitments	-	-	-	-	-16,602	-16,602				
Amounts owed to third parties	-	-	-	-	-239,639	-239,639				
Other liabilities	-	-	-	-	-2,333	-2,333				
Total financial liabilities measured at AC	-	-	-	-	-258,574	-258,574				
Total financial liabilities	-18,835	-	-	-	-258,574	-277,409				

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.
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.
Direct Equity Investment	Adjusted net assets.	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.
		The higher the marketability discount, the lower the fair value.
		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%.

Loans at fair value (IFE)	For going concern borrowers: Discounted cash flow using contractual/expected future cash flows discounted with appropriate risk-adjusted discount rate that captures the risk inherent to the loan (including credit risk of the borrower). The discount rate is compared/assessed with any relevant market benchmark. For borrowers not going concern: Net assets approach (liquidation value approach).	Components of the discount rate to reflect the credit risk of borrower compared to the risk-free market rates.	The higher the discount rate the lower the fair value
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Valuation technique	Significant unobservable inputs	Relationship of unobservable inputs to fair value measurement
Financial instruments not carried at fair value		
Loans and advances	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 advances.	Not applicable.
Treasury financial assets	Discounted cash flows.	Not applicable.

With the application of IFRS 13, valuation adjustments are included in the fair value of derivatives as at 31 December 2022 and 2021, namely:

- Credit valuation adjustments (CVA), reflecting counterparty credit risk on derivative transactions, amounting to EUR -12.8k as at 31 December 2022 and to EUR -167.8k as at 31 December 2021.
- Debit valuation adjustments (DVA), reflecting own credit risk on derivative transactions, amounting to EUR +11.7k as at 31 December 2022 and EUR +2.7k as at 31 December 2021.

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 2022 and 2021 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 instruments⁷⁸ for the year ended 31 December 2022 and 31 December 2021:

in EUR'000

Shares and other variable yield securities	
Balance as at 1 January 2022	697,631
Gains or losses included in profit or loss:	
Equity swap	99
Net fair value change on shares and other variable yield securities	9,172
Total	9,271
Disbursements	139,935
Repayments	-74,959
Foreign exchange rates differences	25,463
Balance as at 31 December 2022	797,341
Shares and other variable yield securities	
Balance as at 1 January 2021	526,810
Gains or losses included in profit or loss:	
Derecognition of fair value adjustment due to sales	13,489
Net fair value change on shares and other variable yield securities	117,502
Total	130,991
Disbursements	84,224
Repayments	-71,624
Foreign exchange rates differences	27,230
Balance as at 31 December 2021	697,631

In 2022 and 2021 the Facility did not make transfers out or to Level 3 of the fair value hierarchy.

5. Cash and cash equivalents

The cash and cash equivalents are composed of:

in EUR'000

	31.12.2022	31.12.2021
Cash in hand	328,079	434,064
Term deposits	963,004	672,730
Commercial papers	159,506	252,211
Cash and cash equivalents in the cash flow statement	1,450,589	1,359,005
Accrued interest	1,381	-441
Cash and cash equivalents in the statement of financial position	1,451,970	1,358,564

⁷⁸ loans measured at FVTPL are presented in the Note 7.

6. Derivative financial instruments

The main components of derivative financial instruments, classified as held for trading, are as follows:

in EUR'000

As at 31 December 2022	Fair Value		Notional amount
	Assets	Liabilities	
Cross currency swaps	4,778	-	47,033
FX swaps	71,074	-	1,790,000
Total derivative financial instruments	75,852	-	1,837,033
As at 31 December 2021	Fair Value		Notional amount
	Assets	Liabilities	
Cross currency interest rate swaps	7	-2,568	51,865
FX swaps	-	-16,267	1,530,000
Total derivative financial instruments	7	-18,835	1,581,865

Following the discontinuation of EONIA and the evolution of the markets, the Bank switched from EONIA discounting to ESTER discounting in December 2022, resulting in a profit and loss impact of EUR 18,966.

7. Loans and advances

7.1. Loans and advances

The following table shows the reconciliation from the opening to the closing balance of loans and advances:

in EUR'000

	Global loans*	Senior loans	Subordinated loans	POCI	Total
Nominal of loans at AC as at 1 January 2022	1,260,960	549,115	-	-	1,810,075
Disbursements	186,211	68,638	-	-	254,849
Write offs	-	-	-	-	-
Repayments	-246,403	-74,267	-	-	-320,670
Interest capitalised	-	-	-	-	-
Foreign exchange rates differences	36,119	19,791	-	-	55,910
Nominal of loans at AC as at 31 December 2022	1,236,887	563,277	-	-	1,800,164
Impairment - loss allowance as at 1 January 2022	-43,723	-22,191	-	-	-65,914
Net changes of the 12 month ECL	-7,009	-750	-	-	-7,759
Net changes of lifetime ECL not credit-impaired	4,305	1,176	-	-	5,481
Lifetime ECL credit-impaired	-	-393	-	-	-393
Reversal of lifetime ECL credit-impaired	11,082	151	-	-	11,233
Foreign exchange rates differences	-2,259	-791	-	-	-3,050
Impairment - loss allowance as at 31 December 2022	-37,604	-22,798	-	-	-60,402
Loans and advances at AC as at 31 December 2022	1,199,283	540,479	-	-	1,739,762
Nominal of loans at FVTPL as at 1 January 2022	1,080	70,936	200,000	-	272,016
Disbursements	-	5,644	-	-	5,644
Repayments	-	-4,544	-133,167	-	-137,711

Foreign exchange rates differences	-	887	-	-	887
Nominal of loans at FVTPL as at 31 December 2022	1,080	72,923	66,833	-	140,836
Fair value adjustment as at 1 January 2022	-1,080	-24,613	-16,332	-	-42,025
Net FV change	-	-1,680	-1,400	-	-3,080
Foreign exchange rates differences	-	-127	-	-	-127
Fair value adjustment as at 31 December 2022	-1,080	-26,420	-17,732	-	-45,232
Loans and advances at FVTPL as at 31 December 2022	-	46,503	49,101	-	95,604
Amortised Cost	-3,450	-3,718	-	-	-7,168
Interest	11,809	9,741	38	-	21,588
Loans and advances as at 31 December 2022	1,207,642	593,005	49,139	-	1,849,786

* Including agency agreements

in EUR'000

	Global loans*	Senior loans	Subordinated loans	POCI	Total
Nominal of loans at AC as at 1 January 2021	1,151,398	572,864	-	-	1,724,262
Disbursements	274,020	62,869	-	-	336,889
Write offs	-	-	-	-	-
Repayments	-225,990	-113,215	-	-	-339,205
Foreign exchange rates differences	61,532	26,597	-	-	88,129
Nominal of loans at AC as at 31 December 2021	1,260,960	549,115	-	-	1,810,075
Impairment - loss allowance as at 1 January 2021	-68,243	-35,550	-	-	-103,793
Net changes of the 12 month ECL	6,509	6,836	-	-	13,345
Net changes of lifetime ECL not credit-impaired	6,327	6,045	-	-	12,372
Lifetime ECL credit-impaired	-249	-742	-	-	-991
Reversal of lifetime ECL credit-impaired	15,875	2,373	-	-	18,248
Foreign exchange rates differences	-3,942	-1,153	-	-	-5,095
Impairment - loss allowance as at 31 December 2021	-43,723	-22,191	-	-	-65,914
Loans and advances at AC as at 31 December 2021	1,217,237	526,924	-	-	1,744,161
Nominal of loans at FVTPL as at 1 January 2021	1,080	61,493	30,000	-	92,573
Disbursements	-	8,323	170,000	-	178,323
Repayments	-	-739	-	-	-739
Foreign exchange rates differences	-	1,859	-	-	1,859
Nominal of loans at FVTPL as at 31 December 2021	1,080	70,936	200,000	-	272,016
Fair value adjustment as at 1 January 2021	-1,080	-25,893	-18,291	-	-45,264
Net FV change	-	1,609	1,959	-	3,568
Foreign exchange rates differences	-	-329	-	-	-329
Fair value adjustment as at 31 December 2021	-1,080	-24,613	-16,332	-	-42,025
Loans and advances at FVTPL as at 31 December 2021	-	46,323	183,668	-	229,991
Amortised Cost	-3,151	-3,736	-	-	-6,887
Interest	10,295	8,686	35	-	19,016
Loans and advances as at 31 December 2021	1,224,381	578,197	183,703	-	1,986,281

* Including agency agreements

7.2. Impairment on loans and advances – Loss allowances

in EUR'000

	2022				
	12-month ECL	Lifetime ECL not credit-impaired	Lifetime ECL credit-impaired	POCI	Total
Loans and advances at AC					
Balance as at 1 January 2022	3,565	33,268	29,081	-	65,914
Transfer to 12-month ECL	2,293	-7,061	-	-	-4,768
Transfer to lifetime ECL not credit-impaired	-489	3,160	-	-	2,671
Transfer to lifetime ECL credit-impaired	-	-617	393	-	-224
Net measurement of loss allowance	4,101	-2,472	-6,045	-	-4,416
New financial assets originated or purchased	1,878	1,670	-	-	3,548
Financial assets that have been derecognised	-24	-160	-5,189	-	-5,373
Foreign exchange rates differences	46	1,029	1,975	-	3,050
Balance as at 31 December 2022	11,370	28,817	20,215	-	60,402
	2021				
	12-month ECL	Lifetime ECL not credit-impaired	Lifetime ECL credit-impaired	POCI	Total
Loans and advances at AC					
Balance as at 1 January 2021	16,389	43,976	43,428	-	103,793
Transfer to 12-month ECL	-	-	-	-	-
Transfer to lifetime ECL not credit-impaired	-5,008	-1,019	-	-	-6,027
Transfer to lifetime ECL credit-impaired	-	-77	249	-	172
Net measurement of loss allowance	-8,480	-8,912	-15,309	-	-32,701
New financial assets originated or purchased	504	1,039	-	-	1,543
Financial assets that have been derecognised	-361	-3,405	-2,195	-	-5,961
Write offs	-	-	-	-	-
Foreign exchange rates differences	521	1,666	2,908	-	5,095
Balance as at 31 December 2021	3,565	33,268	29,081	-	65,914

8. Shares and other variable yield securities

The following table show reconciliation from the opening to the closing balance of the Equity investments:

in EUR'000

	Venture Capital Funds	Direct Equity Investments	Total
Cost as at 1 January 2022	493,161	77,478	570,639
Disbursements	139,935	-	139,935
Repayments / sales	-74,959	-	-74,959
Equity swap	-	3,598	3,598
Foreign exchange rates differences	22,397	635	23,032
Cost as at 31 December 2022	580,534	81,711	662,245
Unrealised gains and losses as at 1 January 2022	97,409	29,583	126,992
Net change in unrealised gains and losses	4,149	5,023	9,172
Derecognition of fair value adjustment due to equity swap	-	-3,499	-3,499
Foreign exchange rates differences	2,472	-41	2,431
Unrealised gains and losses as at 31 December 2022	104,030	31,066	135,096
Shares and other variable yield securities as at 31 December 2022	684,564	112,777	797,341
	Venture Capital Funds	Direct Equity Investments	Total
Cost as at 1 January 2021	452,161	76,258	528,419
Disbursements	84,224	-	84,224
Repayments / sales	-71,624	-	-71,624
Foreign exchange rates differences	28,400	1,220	29,620
Cost as at 31 December 2021	493,161	77,478	570,639
Unrealised gains and losses as at 1 January 2021	-15,019	13,410	-1,609
Net change in unrealised gains and losses	101,418	16,084	117,502
Derecognition of fair value adjustment due to sales	13,489	-	13,489
Foreign exchange rates differences	-2,479	89	-2,390
Unrealised gains and losses as at 31 December 2021	97,409	29,583	126,992
Shares and other variable yield securities as at 31 December 2021	590,570	107,061	697,631

9. Amounts receivable from contributors

The amounts of EUR 85.3m (2021: EUR 85.2m) receivable from contributors are entirely composed of Member States contribution called but not paid.

10. Treasury financial assets

The treasury 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 treasury portfolio:

in EUR'000

Balance as at 1 January 2022	
Acquisitions	920,290
Maturities	-847,608
Change in amortisation of premium/discount	247
Change in accrued interest	74
Balance as at 31 December 2022	73,003
Balance as at 1 January 2021	351,873
Acquisitions	2,333,691
Maturities	-2,684,293
Change in amortisation of premium/discount	301
Change in accrued interest	-1,572
Balance as at 31 December 2021	-

11. Other assets

The main components of other assets are as follows:

in EUR'000

	31.12.2022	31.12.2021
Amount receivable from the EIB	940	877
Financial guarantees	10	209
Total other assets	950	1,086

12. Deferred income

The main components of deferred income are as follows:

in EUR'000

	31.12.2022	31.12.2021
Deferred interest subsidies	51,498	47,981
Deferred commissions on loans and advances	919	451
Total deferred income	52,417	48,432

13. Provisions for guarantees issued, net of reversals

The following tables show the reconciliation from the opening to the closing balance of the provision for financial guarantees.

in EUR'000

2022				
	12-month ECL	Lifetime ECL not credit-impaired	Lifetime ECL credit-impaired	Total
Guarantees issued				
Balance as at 1 January	-	-	-	-
Net measurement of loss allowance	-	-	-	-
Balance as at 31 December	-	-	-	-
2021				
	12-month ECL	Lifetime ECL not credit-impaired	Lifetime ECL credit-impaired	Total
Guarantees issued				
Balance as at 1 January	851	-	-	851
Net measurement of loss allowance	-851	-	-	-851
Balance as at 31 December	-	-	-	-

14. Provisions for loan commitments

The following tables show the reconciliation from the opening to the closing balance of the loss allowance for undisbursed loans (loan commitments):

in EUR'000

2022				
	12-month ECL	Lifetime ECL not credit-impaired	Lifetime ECL credit-impaired	Total
Loans commitments				
Balance as at 1 January	1,693	14,909	-	16,602
Transfer to lifetime ECL not credit-impaired	-302	4,687	-	4,385
Net measurement of loss allowance	3,147	-6,797	-	-3,650
New financial assets originated or purchased	428	354	-	782
Financial assets that have been derecognised	-142	-1,395	-	-1,537
Foreign exchange rates differences	1	-	-	1
Balance as at 31 December	4,825	11,758	-	16,583
2021				
	12-month ECL	Lifetime ECL not credit-impaired	Lifetime ECL credit-impaired	Total
Loans commitments				
Balance as at 1 January	6,817	26,335	-	33,152
Net measurement of loss allowance	-4,089	-7,013	-	-11,102
New financial assets originated or purchased	869	3,015	-	3,884
Financial assets that have been derecognised	-1,942	-7,456	-	-9,398
Foreign exchange rates differences	38	28	-	66
Balance as at 31 December	1,693	14,909	-	16,602

15. Amounts owed to third parties

The main components of amounts owed to third parties are as follows:

in EUR'000

	31.12.2022	31.12.2021
Net general administrative expenses payable to the EIB	33,628	53,136
Other amounts payable to the EIB	1,460	40,045
Interest subsidies and TA not yet disbursed owed to Member States	155,839	146,458
Total amounts owed to third parties	190,927	239,639

16. Other liabilities

The main components of other liabilities are as follows:

in EUR'000

	31.12.2022	31.12.2021
Loan repayments received in advance	1,790	1,793
Deferred income from interest subsidies	629	540
Total other liabilities	2,419	2,333

17. Member States Contribution called (in EUR'000)

in EUR'000

Member States	Contribution to the Facility	Contribution to interest subsidies and technical assistance	Total Contributed	Called and not paid*
Austria	94,197	13,448	107,645	2,398
Belgium	137,519	19,343	156,862	3,249
Bulgaria	2,616	749	3,365	219
Croatia	1,081	338	1,419	225
Cyprus	1,544	437	1,981	112
Czech Republic	9,538	2,728	12,266	797
Denmark	76,883	11,088	87,971	1,980
Estonia	975	279	1,254	86
Finland	54,813	8,139	62,952	1,509
France	815,190	109,410	924,600	17,813
Germany	819,351	115,484	934,835	20,580
Greece	49,970	7,909	57,879	1,507
Hungary	9,107	2,574	11,681	615
Ireland	27,733	4,755	32,488	940
Italy	467,727	69,791	537,518	12,530
Latvia	1,341	384	1,725	116
Lithuania	2,212	632	2,844	181
Luxembourg	10,344	1,480	11,824	255
Malta	518	147	665	38
Netherlands	186,958	26,881	213,839	4,777
Poland	24,190	6,916	31,106	2,007
Portugal	39,011	6,206	45,217	1,197
Romania	7,590	2,189	9,779	718
Slovakia	4,156	1,195	5,351	376
Slovenia	3,092	878	3,970	225
Spain	248,728	41,237	289,965	7,932
Sweden	102,172	15,331	117,503	2,939
United Kingdom	503,139	79,048	582,187	-
Total as at 31 December 2022	3,701,695	548,996	4,250,691	85,321
Total as at 31 December 2021	3,471,695	478,996	3,950,691	85,210

* On 14 November 2022, the Council fixed the amount of financial contributions to be paid by each Member State as of 23 January 2023. As at 31 December 2022 EUR 85.3m were not yet paid in.

18. Commitments and contingent liabilities

in EUR'000

	31.12.2022	31.12.2021
Commitments		
Undisbursed loans	1,671,851	1,677,411
Undisbursed commitment in respect of shares and other variable yield securities	411,172	473,000
Issued guarantees	-	1,499,675
Interest subsidies and technical assistance	441,630	478,011
Contingent liabilities		
Signed non-issued guarantees	49,378	256,299
Total commitments and contingent liabilities	2,574,031	4,384,396

19. Interest and similar income and expenses

The main components of interest and similar income are as follows:

in EUR'000

	From 01.01.2022 to 31.12.2022	From 01.01.2021 to 31.12.2021
Cash and cash equivalents	1,999	-
Loans and advances	82,162	80,395
Interest subsidies	9,625	6,061
Total interest and similar income	93,786	86,456
The main components of interest and similar expenses are as follows:		
	From 01.01.2022 to 31.12.2022	From 01.01.2021 to 31.12.2021
Derivative financial instruments	-5,080	-4,800
Cash and cash equivalents	-	-3,598
Treasury financial assets	-399	-2,038
Total interest and similar expenses	-5,479	-10,436

20. Fee and commission income and expenses

The main components of fee and commission income are as follows:

in EUR'000

	From 01.01.2022 to 31.12.2022	From 01.01.2021 to 31.12.2021
Fee and commission on loans and advances	42	1,702
Fee and commission on financial guarantees	469	517
Total fee and commission income	511	2,219
The main component of fee and commission expenses is as follows:		

	From 01.01.2022 to 31.12.2022	From 01.01.2021 to 31.12.2021
Commission paid to third parties with regard to shares and other variable yield securities	-761	-175
Total fee and commission expenses	-761	-175

21. Net result on shares and other variable yield securities

The main components of the net result on shares and other variable yield securities are as follows:

in EUR'000

	From 01.01.2022 to 31.12.2022	From 01.01.2021 to 31.12.2021
Net proceeds	35	4,310
Dividend income	15,225	1,815
Net fair value change	9,172	117,502
Net result on shares and other variable yield securities	24,432	123,627

22. 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.

The main components of general administrative expenses are as follows:

in EUR'000

	From 01.01.2022 to 31.12.2022	From 01.01.2021 to 31.12.2021
Actual cost incurred by the EIB	-34,841	-55,924
Income from appraisal fees directly charged to clients of the Facility	1,213	2,788
Total general administrative expenses	-33,628	-53,136

23. Involvement with unconsolidated structured entities (in EUR'000)

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 undisbursed commitments.

in EUR'000

Type of structured entity	Caption	31.12.2022		31.12.2021	
		Carrying amount	Maximum exposure to loss	Carrying amount	Maximum exposure to loss
Venture capital funds	Shares and other variable yield securities	684,564	1,091,122	590,570	1,054,831
Total		684,564	1,091,122	590,570	1,054,831

No support is provided to structured entities by the Facility beyond the respective financing.

24. 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 presents 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 is 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 take the form of first loss guarantees ("first loss pieces") that 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 (i.e. loans) 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 applies 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 also allows diversification into new sectors, such as health and education, agriculture and food security, and the development of new and innovative risk-sharing instruments. In 2016, the IFE financing capacity was increased to EUR 800m by making the IFE partially revolving.

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:

Type of investment	IFE	Caption	Measurement	Gross carrying amount as at 31.12.2022	Loss allowance / FV adj. amount as at 31.12.2022	Carrying amount as at 31.12.2022	Undisbursed amount as at 31.12.2022	OFF BS ECL adj. amount as at 31.12.2022
Loans to financial intermediaries		Loans and advances	AC	79,778	-3,454	76,324	64,345	-632
Direct loan operations		Loans and advances	FVTPL	104,709	-45,224	59,485	67,215	-
Social impact equity funds		Shares and other variable yield securities	FVTPL	94,385	23,802	118,187	79,393	-
Direct equity participations		Shares and other variable yield securities	FVTPL	59,429	26,939	86,368	14	-
Risk sharing facilitating instruments		Issued guarantees	higher of approach*	-	-	-	46,878	-
Total				338,301	2,063	340,364	257,845	-632

* For details, please refer to section subsequent measurement of Note 2.4.3.

Type of investment	IFE	Caption	Measurement	Gross carrying amount as at 31.12.2021	Loss allowance/FV adj. amount as at 31.12.2021	Carrying amount as at 31.12.2021	Undisbursed amount as at 31.12.2021	OFF BS ECL adj. amount as at 31.12.2021
Loans to financial intermediaries		Loans and advances	AC	68,228	-1,981	66,247	29,272	-242
Direct loan operations		Loans and advances	FVTPL	101,840	-41,403	60,437	92,031	-
Social impact equity funds		Shares and other variable yield securities	FVTPL	61,611	9,866	71,477	106,675	-
Direct equity participations		Shares and other variable yield securities	FVTPL	58,523	23,608	82,131	14	-
Risk sharing facilitating instruments		Issued guarantees	higher of approach*	-	-	-	44,146	-
Total				290,202	-9,910	280,292	272,138	-242

* For details, please refer to section subsequent measurement of Note 2.4.3.

The EIB is applying the General Mandate Risk Principles to IFE direct loan operations (excluding Loans to financial intermediaries), as envisaged in the EIB's Credit and Equity Risk Guidelines, and to monitor and report the risk associated with the IFE direct loan operations on the basis of their fair value. According to the methodology, the Bank performs a Qualitative Risk Assessment (QRA) aiming to assess the soundness of the investment rationale and plausible business viability of such operations.

25. Subsequent events

There have been no material events after the balance sheet date that would require adjustment of, or disclosure in, the financial statements as at 31 December 2022.

In the context of the Russian invasion of Ukraine and its broader economic consequences, the Bank continues to monitor the situation closely notably as part of the subsequent event review.

3B.2 - DG INTPA – Financial Reports for EDF – Financial Year 2022

Table 1: Commitments

Table 2: Payments

Table 3: Commitments to be settled

Table 4: Balance Sheet

Table 5: Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6: Average Payment Times

Table 7 : Income

Table 8: Recovery of undue Payments

Table 9: Ageing Balance of Recovery Orders

Table 10: Waivers of Recovery Orders

Table 11: Negotiated Procedures

Table 12: Summary of Procedures

Table 13: Building Contracts

Table 14: Contracts declared Secret

Table 15: FPA duration exceeds 4 years

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS until 2022 (in Million EUR) for DG INTPA

EDF N°	Fund Source	Cumulative Commitment appropriations authorised 1	Commitment appropriations authorised in the year	Cumulative Commitments made 2	Commitments made in 2022	% 3=2/1
11	11	28.746,59	-406,04	28.367,43	-132,15	98,68 %
11	1111	112,00	112,00	112,00	112,00	100,00 %
11	11A	89,47	1,91	87,56	1,91	97,87 %
11	11B	1,05		0,54		51,76 %
10	10	19.298,47	-165,21	19.160,05	-105,95	99,28 %
10	1011	1.364,46	314,21	1.359,96	317,80	99,67 %
10	10A	201,98		194,70	-1,07	96,40 %
09	09	13.307,41	-8,88	13.306,53	-5,13	99,99 %
09	0906	212,51		212,51	0,00	100,00 %
09	0907	926,08	-0,00	926,08	-0,00	100,00 %
09	0908	424,59	-0,16	424,59	-0,00	100,00 %
09	0910	374,89	-11,11	374,89	0,00	100,00 %
08	08	10.374,77	-1,11	10.374,77	-0,00	100,00 %
		75.434,28	-164,38	74.901,62	187,41	99,29 %

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS until 2022 (in Million EUR) for DG INTPA (detailed)

EDF N°	Fund Source	Budget Item	Cumulative Commitment appropriations authorised	Commitment appropriations authorised in the year	Cumulative Commitments made	Commitments made in 2022	%
			1		2		3=2/1
11	11	Cotonou A Enveloppe	15.660,28	-90,58	15.632,64	-110,84	99,82 %
11	11	Cotonou B Enveloppe	751,41	-3,32	751,35	-3,32	99,99 %
11	11	Cotonou Implementation costs	1.075,39	-4,44	1.073,89	-2,70	99,86 %
11	11	Cotonou Intra-ACP allocations	4.009,16	-4,92	3.900,70	-1,39	97,29 %
11	11	Cotonou Regional allocations	7.019,62	-17,88	7.008,84	-13,90	99,85 %
11	11	Cotonou Reserves	41,69	-328,89			
11	11	EM Réserve de performance Non mobilisable 11èmeFED	48,89	-2,44			
11	11	G-B Réserve de performance Non mobilisable 11ème FED	27,68	18,85			
11	11	G-B Réserve de performance Non mobilisable # Art. 10.11	112,47	27,57			
11	1111	Cotonou Implementation costs	13,50	13,50	13,50	13,50	100,00 %
11	1111	Cotonou Intra-ACP allocations	98,50	98,50	98,50	98,50	100,00 %
11	11A	Cotonou A Enveloppe	45,58		45,58	0,00	100,00 %
11	11A	Cotonou Implementation costs	3,65		3,65	0,00	100,00 %
11	11A	Cotonou Intra-ACP allocations	32,60	0,00	32,60	0,00	100,00 %
11	11A	Cotonou Regional allocations	7,64	1,91	5,73	1,91	75,00 %
11	11B	Cotonou A Enveloppe	1,05		0,54		51,76 %
10	10	Cotonou A Enveloppe	12.555,82	-84,64	12.510,36	-67,91	99,64 %
10	10	Cotonou B Enveloppe	1.748,96	-13,40	1.748,47	-6,16	99,97 %
10	10	Cotonou Implementation costs	501,24	-0,47	497,53	0,00	99,26 %
10	10	Cotonou Intra-ACP allocations	2.637,20	-27,68	2.559,74	-16,95	97,06 %
10	10	Cotonou Regional allocations	1.848,90	-27,18	1.843,96	-14,93	99,73 %
10	10	Cotonou Reserves	5,20	-10,32			
10	10	G-B Réserve de performance Non mobilisable # Art. 10.11	1,15	-1,51			
10	1011	Cotonou Implementation costs	31,25		31,25	0,00	100,00 %
10	1011	Cotonou Intra-ACP allocations	1.328,71	309,71	1.328,71	317,80	100,00 %
10	1011	Frais administratifs ECHO	4,50	4,50			
10	10A	Cotonou A Enveloppe	185,20		178,50	-1,07	96,38 %
10	10A	Cotonou Implementation costs	4,62		5,11	0,00	110,58 %
10	10A	Cotonou Intra-ACP allocations	12,15		11,09	0,00	91,26 %
09	09	Cotonou A Enveloppe	8.200,27	-0,06	8.199,39	-0,94	99,99 %
09	09	Cotonou B Enveloppe	1.208,56	-3,96	1.208,56	0,00	100,00 %
09	09	Cotonou Implementation costs	335,49		335,49		100,00 %
09	09	Cotonou Intra-ACP allocations	2.884,04	-0,67	2.884,04	0,00	100,00 %
09	09	Cotonou Regional allocations	634,47	-4,18	634,47	-4,18	100,00 %
09	09	Cotonou Voluntary contribution Peace facility	24,38		24,38		100,00 %
09	09	Lomé Transfers from other funds	20,22		20,22	0,00	100,00 %
09	0906	Cotonou A Enveloppe	193,27		193,27	0,00	100,00 %
09	0906	Cotonou Regional allocations	19,24		19,24		100,00 %
09	0907	Cotonou A Enveloppe	252,45		252,45	0,00	100,00 %
09	0907	Cotonou Regional allocations	23,68		23,68		100,00 %
09	0907	Lomé Transfers from other funds	649,95	-0,00	649,95	-0,00	100,00 %
09	0908	Cotonou A Enveloppe	321,95		321,95	-0,00	100,00 %
09	0908	Cotonou Regional allocations	102,64	-0,16	102,64	0,00	100,00 %
09	0910	Cotonou A Enveloppe	365,89	-11,11	365,89	0,00	100,00 %
09	0910	Cotonou Implementation costs	9,00		9,00		100,00 %
08	08	Cotonou A Enveloppe	417,46		417,46	0,00	100,00 %
08	08	Cotonou B Enveloppe	231,04		231,04	0,00	100,00 %
08	08	Lomé Interest	34,91		34,91		100,00 %
08	08	Lomé PIN - programmes indicatifs nationaux	4.985,24		4.985,24	-0,00	100,00 %
08	08	Lomé Total Non-Programmable Aid	4.706,11	-1,11	4.706,11	0,00	100,00 %
Total			75.434,28	-164,38	74.901,62	187,41	99,29 %

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS until 2022 (in Million EUR) for DG INTPA

EDF N°	Fund Source	Cumulative Payments appropriations authorised 1	Payment appropriations authorised in the year	Cumulative Payments made 2	Payments made in 2022	% 3=2/1
11	11	28.744,83	-407,80	21.057,37	2.011,95	73,26 %
11	1111	112,00	112,00	3,11	3,11	2,77 %
11	11A	86,22	3,33	57,58	11,90	66,78 %
11	11B	1,05		0,54		51,76 %
10	10	19.297,08	-164,73	18.807,68	24,97	97,46 %
10	1011	1.364,46	314,21	892,25	195,87	65,39 %
10	10A	201,57		186,76	8,12	92,65 %
09	09	13.307,41	-8,88	13.285,03	-0,12	99,83 %
09	0906	212,51		212,51		100,00 %
09	0907	926,08	-0,00	926,07	0,04	100,00 %
09	0908	424,59	-0,16	424,59	0,00	100,00 %
09	0910	374,89	-11,11	370,11	2,23	98,72 %
08	08	10.374,77	-1,11	10.374,47	-0,01	100,00 %
		75.427,46	-164,25	66.598,07	2.258,08	88,29 %

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS until 2022 (in Million EUR) for DG INTPA (detailed)

EDF N°	Fund Source	Agreement	Instrument	Cumulative Payments appropriations authorised	Payment appropriations authorised in the year	Cumulative Payments made	Payments made in 2022	%
				1	2	2	3=2/1	
11	11	Cotonou	A Envelope	15.660,28	-90,58	11.254,16	1.095,22	71,86 %
11	11	Cotonou	B Envelope	751,41	-3,32	675,00	112,24	89,83 %
11	11	Cotonou	Implementation costs	1.073,63	-6,20	913,90	54,50	85,12 %
11	11	Cotonou	Intra-ACP allocations	4.009,16	-4,92	3.087,34	211,08	77,01 %
11	11	Cotonou	Regional allocations	7.019,62	-17,88	5.126,97	538,91	73,04 %
11	11	Cotonou	Reserves	41,69	-328,89			
11	11		EM Réserve de performance Non mobilisable 11ème FED	48,89	-2,44			
11	11		G-B Réserve de performance Non mobilisable 11ème FED	27,68	18,85			
11	11		G-B Réserve de performance Non mobilisable # Art. 10.11	112,47	27,57			
11	1111	Cotonou	Implementation costs	13,50	13,50	2,00	2,00	14,81 %
11	1111	Cotonou	Intra-ACP allocations	98,50	98,50	1,11	1,11	1,12 %
11	11A	Cotonou	A Envelope	45,58		26,24	8,37	57,57 %
11	11A	Cotonou	Implementation costs	3,65		0,36		9,81 %
11	11A	Cotonou	Intra-ACP allocations	29,34	1,42	27,16	3,53	92,56 %
11	11A	Cotonou	Regional allocations	7,64	1,91	3,82		50,00 %
11	11B	Cotonou	A Envelope	1,05		0,54		51,76 %
10	10	Cotonou	A Envelope	12.555,82	-84,64	12.331,61	20,08	98,21 %
10	10	Cotonou	B Envelope	1.748,96	-13,40	1.742,46	-0,29	99,63 %
10	10	Cotonou	Implementation costs	499,85	0,00	497,20		99,47 %
10	10	Cotonou	Intra-ACP allocations	2.637,20	-27,68	2.508,56	2,77	95,12 %
10	10	Cotonou	Regional allocations	1.848,90	-27,18	1.727,84	2,42	93,45 %
10	10	Cotonou	Reserves	5,20	-10,32			
10	10		G-B Réserve de performance Non mobilisable # Art. 10.11	1,15	-1,51			
10	1011	Cotonou	Implementation costs	31,25		27,04		86,54 %
10	1011	Cotonou	Intra-ACP allocations	1.328,71	309,71	865,21	195,87	65,12 %
10	1011		Frais administratifs ECHO	4,50	4,50			
10	10A	Cotonou	A Envelope	184,33		171,67	7,51	93,13 %
10	10A	Cotonou	Implementation costs	5,09		4,00	0,61	78,62 %
10	10A	Cotonou	Intra-ACP allocations	12,15		11,09		91,26 %
09	09	Cotonou	A Envelope	8.200,27	-0,06	8.186,62	0,11	99,83 %
09	09	Cotonou	B Envelope	1.208,56	-3,96	1.203,07		99,55 %
09	09	Cotonou	Implementation costs	335,49		335,49		100,00 %
09	09	Cotonou	Intra-ACP allocations	2.884,04	-0,67	2.883,99	-0,05	100,00 %
09	09	Cotonou	Regional allocations	634,47	-4,18	631,27	-0,18	99,50 %
09	09	Cotonou	Voluntary contribution Peace facility	24,38		24,38		100,00 %
09	09	Lomé	Transfers from other funds	20,22		20,22		100,00 %
09	0906	Cotonou	A Envelope	193,27		193,27		100,00 %
09	0906	Cotonou	Regional allocations	19,24		19,24		100,00 %
09	0907	Cotonou	A Envelope	252,45		252,44	0,00	99,99 %
09	0907	Cotonou	Regional allocations	23,68		23,68		100,00 %
09	0907	Lomé	Transfers from other funds	649,95	-0,00	649,95	0,04	100,00 %
09	0908	Cotonou	A Envelope	321,95		321,95		100,00 %
09	0908	Cotonou	Regional allocations	102,64	-0,16	102,64	0,00	100,00 %
09	0910	Cotonou	A Envelope	365,89	-11,11	361,11	2,23	98,69 %
09	0910	Cotonou	Implementation costs	9,00		9,00		100,00 %
08	08	Cotonou	A Envelope	417,46		417,46		100,00 %
08	08	Cotonou	B Envelope	231,04		231,04	-0,01	100,00 %
08	08	Lomé	Interest	34,91		34,91		100,00 %
08	08	Lomé	PIN - programmes indicatifs nationaux	4.985,24		4.985,18	0,00	100,00 %
08	08	Lomé	Total Non-Programmable Aid	4.706,11	-1,11	4.705,87	0,00	99,99 %
				75.427,46	-164,25	66.598,07	2.258,08	88,29 %

TABLE 3: BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Million EUR)
for DG INTPA

EDF N°	Fund Source	Commitments outstanding at the end of previous				Commitments of the current year			Total commitm. Outstanding at the end of the year
		Commitm. carried forward from previous year	Decommitm./ Revaluations/ Cancellations	Payments	Commitm. outstanding at year-end	Commitm./ Decommitm./ Revaluations/ Cancellations	Payments	Commitm. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7=5-6	
11	11	9.454,17	-149,50	1.858,32	7.446,35	17,35	153,64	-136,29	7.310,06
11	1111					112,00	3,11	108,89	108,89
11	11A	39,98	0,00	11,90	28,08	1,91		1,91	29,99
11	11B	0,00			0,00				0,00
10	10	483,29	-105,95	21,68	355,66		3,29	-3,29	352,37
10	1011	345,78	-20,20	63,62	261,95	338,00	132,25	205,75	467,71
10	10A	17,13	-1,07	8,12	7,94				7,94
09	09	26,51	-5,13	-0,12	21,50				21,50
09	0906	0,00	0,00		0,00				0,00
09	0907	0,05	-0,00	0,04	0,01				0,01
09	0908	0,00	-0,00	0,00	0,00				0,00
09	0910	7,02	0,00	2,23	4,78				4,78
08	08	0,29	-0,00	-0,01	0,30				0,30
		10.374,22	-281,85	1.965,80	8.126,57	469,26	292,29	176,97	8.303,55

TABLE 3: BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Million EUR)

EDF N°	Fund Source	Commitments	Contracted	Payments	% to be settled	to be settled at end 2022	to be settled at end 2021	RAL Evolution	
		1	2	3	4 = 3/1	5 = 1-3	6	5-6	(5-6)/5
11	11	28.367,43	26.894,28	21.057,37	74,23%	7.310,06	9.454,17	-2.144,11	-22,68%
11	1111	112,00	21,20	3,11	2,77%	108,89		108,89	
11	11A	87,56	86,80	57,58	65,75%	29,99	39,98	-9,99	-25,00%
11	11B	0,54	0,54	0,54	100,00%	0,00	0,00	-0,00	-100,00%
10	10	19.160,05	19.071,93	18.807,68	98,16%	352,37	483,29	-130,93	-27,09%
10	1011	1.359,96	1.131,66	892,25	65,61%	467,71	345,78	121,93	35,26%
10	10A	194,70	191,40	186,76	95,92%	7,94	17,13	-9,19	-53,65%
09	09	13.306,53	13.306,31	13.285,03	99,84%	21,50	26,51	-5,01	-18,90%
09	0906	212,51	212,51	212,51	100,00%	0,00	0,00	0,00	0,00%
09	0907	926,08	926,07	926,07	100,00%	0,01	0,05	-0,04	-73,79%
09	0908	424,59	424,59	424,59	100,00%	0,00	0,00	-0,00	-100,00%
09	0910	374,89	374,64	370,11	98,72%	4,78	7,02	-2,23	-31,85%
08	08	10.374,77	10.374,48	10.374,47	100,00%	0,30	0,29	0,01	2,21%
		74.901,62	73.016,41	66.598,07	88,91%	8.303,55	10.374,22	-2.070,68	80,04%

TABLE 3: BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Million EUR)
for DG INTPA (detailed)

EDF N°	Fund Source	Agreement	Instrument	Commitments			Payments	% to be settled 4 = 3/1	to be settled at end 2022 5 = 1-3	to be settled at end 2021 6	RAL Evolution	
				1	2	3					5-6	(5-6)/5
11	11	Cotonou	A Envelope	15.632,64	14.606,12	11.254,16	71,99%	4.378,48	5.584,54	-1.206,06	-21,60%	
11	11	Cotonou	B Envelope	751,35	733,28	675,00	89,84%	76,35	191,91	-115,56	-60,21%	
11	11	Cotonou	Implementation costs	1.073,89	1.067,47	913,90	85,10%	160,00	217,20	-57,20	-26,34%	
11	11	Cotonou	Intra-ACP allocations	3.900,70	3.718,09	3.087,34	79,15%	813,36	1.025,84	-212,48	-20,71%	
11	11	Cotonou	Regional allocations	7.008,84	6.769,31	5.126,97	73,15%	1.881,87	2.434,68	-552,81	-22,71%	
11	1111	Cotonou	Implementation costs	13,50	13,50	2,00	14,81%	11,50		11,50		
11	1111	Cotonou	Intra-ACP allocations	98,50	7,70	1,11	1,12%	97,39		97,39		
11	11A	Cotonou	A Envelope	45,58	44,83	26,24	57,57%	19,34	27,72	-8,37	-30,21%	
11	11A	Cotonou	Implementation costs	3,65	3,65	0,36	9,81%	3,29	3,29	0,00	0,00%	
11	11A	Cotonou	Intra-ACP allocations	32,60	32,60	27,16	83,31%	5,44	8,97	-3,53	-39,36%	
11	11A	Cotonou	Regional allocations	5,73	5,73	3,82	66,67%	1,91	0,00	1,91	0,00%	
11	11B	Cotonou	A Envelope	0,54	0,54	0,54	100,00%	0,00	0,00	-0,00	-100,00%	
10	10	Cotonou	A Envelope	12.510,36	12.466,06	12.331,61	98,57%	178,74	266,73	-87,99	-32,99%	
10	10	Cotonou	B Envelope	1.748,47	1.744,20	1.742,46	99,66%	6,01	11,88	-5,87	-49,40%	
10	10	Cotonou	Implementation costs	497,53	497,53	497,20	99,93%	0,33	0,33	0,00	0,00%	
10	10	Cotonou	Intra-ACP allocations	2.559,74	2.552,33	2.508,56	98,00%	51,17	70,89	-19,72	-27,82%	
10	10	Cotonou	Regional allocations	1.843,96	1.811,80	1.727,84	93,70%	116,11	133,46	-17,35	-13,00%	
10	1011	Cotonou	Implementation costs	31,25	31,24	27,04	86,54%	4,21	4,21	-0,00	0,00%	
10	1011	Cotonou	Intra-ACP allocations	1.328,71	1.100,42	865,21	65,12%	463,50	341,57	121,93	35,70%	
10	10A	Cotonou	A Envelope	178,50	175,20	171,67	96,17%	6,83	15,41	-8,58	-55,67%	
10	10A	Cotonou	Implementation costs	5,11	5,11	4,00	78,26%	1,11	1,73	-0,61	-35,62%	
10	10A	Cotonou	Intra-ACP allocations	11,09	11,09	11,09	100,00%	0,00	0,00	-0,00	-100,00%	
09	09	Cotonou	A Envelope	8.199,39	8.199,21	8.186,62	99,84%	12,77	13,82	-1,05	-7,59%	
09	09	Cotonou	B Envelope	1.208,56	1.208,56	1.203,07	99,55%	5,49	5,49	0,00	0,00%	
09	09	Cotonou	Implementation costs	335,49	335,49	335,49	100,00%	0,00	0,00	0,00	508,32%	
09	09	Cotonou	Intra-ACP allocations	2.884,04	2.884,04	2.883,99	100,00%	0,05	0,00	0,05	11.014,52%	
09	09	Cotonou	Regional allocations	634,47	634,41	631,27	99,50%	3,19	7,20	-4,01	-55,64%	
09	09	Cotonou	Voluntary contribution Peace facility	24,38	24,38	24,38	100,00%	0,00	-0,00	0,00	-100,00%	
09	09	Lomé	Transfers from other funds	20,22	20,22	20,22	100,00%	0,00	0,00	-0,00	0,00%	
09	0906	Cotonou	A Envelope	193,27	193,27	193,27	100,00%	0,00	0,00	0,00	0,00%	
09	0906	Cotonou	Regional allocations	19,24	19,24	19,24	100,00%	0,00	0,00	-0,00	-100,00%	
09	0907	Cotonou	A Envelope	252,45	252,44	252,44	99,99%	0,01	0,01	-0,00	0,00%	
09	0907	Cotonou	Regional allocations	23,68	23,68	23,68	100,00%	0,00	-0,00	0,00	-100,00%	
09	0907	Lomé	Transfers from other funds	649,95	649,95	649,95	100,00%	0,00	0,04	-0,04	-100,00%	
09	0908	Cotonou	A Envelope	321,95	321,95	321,95	100,00%	0,00	0,00	-0,00	-100,00%	
09	0908	Cotonou	Regional allocations	102,64	102,64	102,64	100,00%	0,00	0,00	-0,00	-100,00%	
09	0910	Cotonou	A Envelope	365,89	365,64	361,11	98,69%	4,78	7,02	-2,23	-31,85%	
09	0910	Cotonou	Implementation costs	9,00	9,00	9,00	100,00%	0,00	0,00	0,00	0,00%	
08	08	Cotonou	A Envelope	417,46	417,46	417,46	100,00%	0,00	0,00	-0,00	0,00%	
08	08	Cotonou	B Envelope	231,04	231,04	231,04	100,00%	0,01	0,00	0,01	6.612.219,56%	
08	08	Lomé	Interest	34,91	34,91	34,91	100,00%	0,00	0,00	-0,00	-100,00%	
08	08	Lomé	PIN - programmes indicatifs nationaux	4.985,24	4.985,18	4.985,18	100,00%	0,05	0,05	-0,00	-0,31%	
08	08	Lomé	Total Non-Programmable Aid	4.706,11	4.705,87	4.705,87	99,99%	0,24	0,24	-0,00	0,00%	
				74.901,62	73.016,41	66.598,07	88,91%	8.303,55	10.374,22	-2.070,68	80,04%	

TABLE 4: BALANCE SHEET for EDF

BALANCE SHEET		2022	2021
A.I. NON CURRENT ASSETS		828.181.225,72	1.095.697.295,52
	A.I.4. Non-Current Financial Assets	65.293.559,65	39.048.105,65
	A.I.5. Non-Current Pre-Financing	503.974.182,71	670.770.211,46
	A.I.6. Non-Cur Exch Receiv & Non-Ex Recoverab	258.913.483,36	385.878.978,41
A.II. CURRENT ASSETS		2.444.807.551,70	2.481.445.171,18
	A.II.1. Current Financial Assets	3.371.374,00	0,00
	A.II.2. Current Pre-Financing	1.387.957.148,51	1.452.877.654,92
	A.II.3. Curr Exch Receiv & Non-Ex Recoverables	25.274.261,70	35.025.135,02
	A.II.6. Cash and Cash Equivalents	1.028.204.767,49	993.542.381,24
ASSETS		3.272.988.777,42	3.577.142.466,70
P.I. NON CURRENT LIABILITIES		-7.159.412,78	-7.000.648,06
	P.I.2. Non-Current Provisions	-1.026.590,89	-102.067,89
	P.I.3. Non-Current Financial Liabilities	-6.132.821,89	-6.898.580,17
P.III. NET ASSETS/LIABILITIES		-4.518.158.125,12	-5.034.808.563,92
	P.III.1. Reserves	-67.352.434.624,76	-64.894.934.624,76
	P.III.2. Accumulated Surplus / Deficit	62.834.276.499,64	59.860.126.060,84
P.II. CURRENT LIABILITIES		-1.555.959.792,93	-1.509.483.693,52
	P.II.4. Current Payables	-424.977.158,89	-501.317.036,35
	P.II.5. Current Accrued Charges & Defrd Income	-1.130.982.634,04	-1.008.166.657,17
LIABILITIES		-6.081.277.330,83	-6.551.292.905,50
NET ASSETS (ASSETS less LIABILITIES)		-2.808.288.553,41	-2.974.150.438,80
Non-allocated central (surplus)/deficit*		2.808.288.553,41	2.974.150.438,80
TOTAL EDF		0,00	0,00

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 5: STATEMENT OF FINANCIAL PERFORMANCE for EDF

STATEMENT OF FINANCIAL PERFORMANCE	2022	2021
II.1 REVENUES	-96.021.539,54	-75.310.857,91
II.1.1. NON-EXCHANGE REVENUES	-18.122.906,00	-27.300.951,42
II.1.1.5. RECOVERY OF EXPENSES	-18.122.906,00	-27.300.951,42
II.1.2. EXCHANGE REVENUES	-77.898.633,54	-48.009.906,49
II.1.2.1. FINANCIAL INCOME	-813.634,70	25.508.038,31
II.1.2.2. OTHER EXCHANGE REVENUE	-77.084.998,84	-73.517.944,80
II.2. EXPENSES	2.904.310.091,98	3.049.461.296,60
II.2.1. EXPENSES	2.904.310.091,98	3.049.461.296,60
II.2.1.11 OTHER EXPENSES	120.294.723,78	145.495.299,67
II.2.1.5 EXP IMPLM BY OTHER ENTITIES (IM)	1.033.548,84	
II.2.1.6 EXP IMPLEMENTED BY EDF	2.779.090.768,54	2.883.611.853,32
II.2.1.9 FINANCE COSTS	3.891.050,82	20.354.143,61
STATEMENT OF FINANCIAL PERFORMANCE	2.808.288.552,44	2.974.150.438,69

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 for EDF

OFF BALANCE	2022	2021
OB.1. Contingent Assets	38.459.111,88	63.417.734,94
GR for Financial Instruments	242.789,77	8.928.632,00
GR for performance	762.785,25	10.900.808,90
GR for pre-financing	37.199.953,86	43.588.294,04
OB.1.34. CA Other	253.583,00	
OB.2. Contingent Liabilities	-29.540.627,62	-6.670.296,74
OB.2.1. CL Guarantees given	-11.939.806,00	-6.554.646,74
OB.2.6. CL Other	0,00	0,00
OB.2.7. CL Amounts relating to legal cases	-17.600.821,62	-115.650,00
OB.3. Other Significant Disclosures	-4.850.272.667,71	-6.355.358.508,07
OB.3.2. Comm against app. not yet consumed	-4.850.272.667,71	-6.355.358.508,07
OB.4. Balancing Accounts	4.841.354.183,45	6.298.611.069,87
OB.4. Balancing Accounts	4.841.354.183,45	6.298.611.069,87
OFF BALANCE	-0,00	-0,00

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 in 2022 for EDF DG INTPA

Legal Times										
Maximum Payment Time (Days)	Total Number of Payments	Percentage	Average Payment Times (Days)	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)	
0	6	6	100,00 %	12,17						
21	1				1	100,00 %	0,00			
30	567				529	93,30 %	13,58	38	6,70 %	39,05
45	104				97	93,27 %	24,72	7	6,73 %	58,57
60	1072				996	92,91 %	31,33	76	7,09 %	109,57
90	1872				1759	93,96 %	45,41	113	6,04 %	158,49
Total Number of Payments	3622	6	0,17 %		3382	93,37 %		234	6,46 %	
Average Net Payment Time	41,10			12,17			35,68			120,22
Average Gross Payment Time	63,36			12,17			56,50			163,85

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
0	49	1324	36,55 %	3622	828.379.056,92	39,23 %	2.111.366.427,00

Late Interest paid in 2022			
DG	GL Account	Description	Amount (Eur)
Intra ACP Allocation	65010100	Interest on late payment of charges New FR	509,29
TOTAL			509,29

TABLE 7: SITUATION ON REVENUE AND INCOME in 2022 for EDF

Revenue Type	RO created during 2022			RO created before 2022			Total		
	Issued	Cashed	Open amount	Open amount at the beginning of the year	Cashed	Open amount	Issued	Cashed	Open amount
	1	2	3 = 1 - 2	4	5	6 = 4 - 5	7 = 1 + 4	8 = 2 + 5	9 = 3 + 6
Extraordinary gains	14,81	5,58	9,23	22,71	0,01	22,70	37,52	5,59	31,93
Revenue Decreasing Consumption	59,27	54,45	4,82	55,94	17,14	38,80	115,21	71,60	43,61
Uncalled Capital - DE	504,45	504,45	0,00	185,22	0,00	185,22	689,67	504,45	185,22
Uncalled Capital - SI	5,61	5,61	0,00	2,02	0,00	2,02	7,63	5,61	2,02
Uncalled Capital - SP	195,80	195,80	0,00	71,39	0,00	71,39	267,19	195,80	71,39
Uncalled Capital - FIN	37,09	37,09	0,00	13,58	0,00	13,58	50,67	37,09	13,58
Uncalled Capital - LV	2,90	2,90	0,00	1,05	0,00	1,05	3,95	2,90	1,05
Uncalled Capital - CY	2,79	2,79	0,00	1,00	0,00	1,00	3,80	2,79	1,00
Interest on prefinancement	0,00	0,00	0,00	3,16	0,00	3,16	3,17	0,00	3,16
Interest EIB				0,00			0,00		0,00
Uncalled Capital - PT	29,50	29,50	0,00	10,77	0,00	10,77	40,27	29,50	10,77
Uncalled Capital - NL	117,17	117,17	0,00	42,99	0,00	42,99	160,17	117,17	42,99
Uncalled Capital - SK	9,40	9,40	0,00	3,39	0,00	3,39	12,79	9,40	3,39
Contribution cofinancement - IT				0,00			0,00		0,00
Uncalled Capital - SE	72,30	72,30	0,00	26,45	0,00	26,45	98,76	72,30	26,45
Uncalled Capital - FR	434,87	434,87	0,00	160,31	0,00	160,31	595,18	434,87	160,31
Uncalled Capital - LU	6,25	6,25	0,00	2,30	0,00	2,30	8,55	6,25	2,30
COF-Payable-Canada				0,00			0,00		0,00
Uncalled Capital - BE	79,55	79,55	0,00	-868,79	0,00	-868,79	-789,24	79,55	-868,79
Uncalled Capital - RO	17,95	17,95	0,00	6,46	0,00	6,46	24,42	17,95	6,46
Bank Interests to allocate				-2,49			-2,49		-2,49
To allow regularisation of open items by DG DEVCO (Ares (2011) 754001				-2,82	0,00	-2,82	-2,82	0,00	-2,82
Uncalled Capital - BG	5,46	5,46	0,00	0,00	0,00	0,00	5,46	5,46	0,00
Uncalled Capital - AT	58,80	58,80	0,00	21,58	0,00	21,58	80,38	58,80	21,58
Virements à reimputer				-0,41			-0,41		-0,41
Uncalled Capital - DK	48,59	48,59	0,00	17,82	0,00	17,82	66,42	48,59	17,82
Uncalled Capital - IT	307,86	307,86	0,00	112,77	0,00	112,77	420,63	307,86	112,77
Uncalled Capital - EE	2,16	2,16	0,00	0,78	0,00	0,78	2,94	2,16	0,78
Uncalled Capital - LT	4,52	4,52	0,00	1,63	0,00	1,63	6,15	4,52	1,63
Uncalled Capital - IE	23,23	23,23	0,00	8,46	0,00	8,46	31,70	23,23	8,46
COF-Payable-LU				0,00			0,00		0,00
Uncalled Capital - PL	50,18	50,18	0,00	18,07	0,00	18,07	68,25	50,18	18,07
Bank interests Stabex to allocate				-0,76			-0,76		-0,76
Uncalled Capital - MT	0,95	0,95	0,00	0,34	0,00	0,34	1,29	0,95	0,34
COF-Payable-SE	1,91	1,91	0,00	0,00	0,00	0,00	1,91	1,91	0,00
Default Interest on Claims				-4,09	0,00	-4,09	-4,09	0,00	-4,09
Contribution cofinancement - FR				0,00			0,00		0,00
Contribution cofinancement - NL				0,00			0,00		0,00
Contribution cofinancement - SE				0,00			0,00		0,00
Uncalled Capital - HU	15,36	15,36	0,00	5,53	0,00	5,53	20,90	15,36	5,53
Interest on late payments Contribution				1,78			1,78		1,78
Uncalled Capital - GR	37,15	37,15	0,00	13,57	0,00	13,57	50,71	37,15	13,57
Interest Recovery				2,31			2,31		2,31
COF-Payable-FIN				0,00			0,00		0,00
COF-Payable-UK				0,00			0,00		0,00
Manual liaison account BG32/FEDF				0,00	0,00	0,00	0,00	0,00	0,00
Uncalled Capital - CZ	19,94	19,94	0,00	7,18	0,00	7,18	27,11	19,94	7,18
COF-Payable-DK				0,00			0,00		0,00
Uncalled Capital - UK	361,51	361,51	0,00	132,11	0,00	132,11	493,62	361,51	132,11
COF-Payable-BE				0,00			0,00		0,00
Contribution cofinancement - BE				0,00			0,00		0,00
COF-Payable-FR				0,00	0,00	0,00	0,00	0,00	0,00
Contribution cofinancement - ES				0,00			0,00		0,00
Bank Intere Secu Stabex				0,76			0,76		0,76
COF-Payable-CH				0,00			0,00		0,00
Losses on realisation of trade debtors				-0,20			-0,20		-0,20
Uncalled Capital - Croatia	5,63	5,63	0,00	2,03	0,00	2,03	7,66	5,63	2,03
EU flight contributions from other EU bodies				0,00			0,00		0,00
COF-Payable-PT				0,00			0,00		0,00
Miscellaneous income				2,45			2,45		2,45
COF-Payable-NL				0,00			0,00		0,00
Bk Intere Spe Congo Fund				0,02			0,02		0,02
Bank Interest				2,49			2,49		2,49
COF-Payable-CZ				0,00			0,00		0,00
COF-Payable-DE	1,42	1,42	0,00	0,00	0,00	0,00	1,42	1,42	0,00
Bank interests Congo to allocate				-0,02			-0,02		-0,02
Contribution cofinancement - DK				0,00			0,00		0,00
FF Not Migrated - Initial Upload				0,00			0,00		0,00
COF-Payable-AT				0,00			0,00		0,00
COF-Payable-IT				0,00			0,00		0,00
Recettes diverses à imputer				-0,07			-0,07		-0,07
Contribution cofinancement - PL				0,00			0,00		0,00
COF-Payable-RO				0,00			0,00		0,00
Co-financing Contribution Payable ST-USAID				0,00			0,00		0,00
Différences constatées lors de l'encaissement d'OR				0,00	0,00	0,00	0,00	0,00	0,00
Current Account-DG BUDG-SWIFT				0,00			0,00		0,00
COF-Payable-Australia				0,00			0,00		0,00
Co-financing Contribution Payable ST-EIB				0,00			0,00		0,00
Contribution cofinancement - DE				0,00			0,00		0,00
EX Diff/Ajustement Realised (gains)				-8,23	0,00	-8,23	-8,23	0,00	-8,23
EX Diff/Ajustement Realised (losses)				5,06	0,00	5,06	5,06	0,00	5,06
Manual liaison account EEAS/FEDF	5,41	5,41	0,00				5,41	5,41	0,00
Total EDF DG INTPA	2.539,82	2.525,78	14,04	77,61	17,15	60,45	2.617,43	2.542,94	74,50

TABLE 8: FINANCIAL IMPACT OF EX-ANTE AND EX-POST CONTROLS in 2022 for EDF for DG INTPA

EX-ANTE CONTROLS	Irregularity	OLAF notified	Total undue payments recovered
NON ELIGIBLE IN COST CLAIMS	73.632.348,87		73.632.348,87
CREDIT NOTES	12.282.698,30		12.282.698,30
RECOVERY ORDERS ON PRE-FINANCING	401.818,44		401.818,44
Sub-Total	86.316.865,61		86.316.865,61
EX-POST CONTROLS	Irregularity	OLAF notified	Total undue payments recovered
INCOME LINES IN INVOICES			
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING	9.208.725,16	2.084.058,84	11.292.784,00
Sub-Total	9.208.725,16	2.084.058,84	11.292.784,00
GRAND TOTAL (EX-ANTE + EX-POST)	95.525.590,77	2.084.058,84	97.609.649,61

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2022 for EDF for DG INTPA

	Number at 01/01/202	Number at 31/12/2022	Evolution	Open Amount (Eur) at 01/01/202	Open Amount (Eur) at 31/12/2022	Evolution
2013	2	1	-50,00 %	0,00	0,00	
2015	4	2	-50,00 %	0,00	222.438,35	
2016	1	1	0,00 %	0,00	0,00	
2017	4		-100,00 %	0,00		
2018	1		-100,00 %	0,00		
2019	5	2	-60,00 %	0,00	-16.743,00	
2020	16	5	-68,75 %	0,00	-116.988,25	
2021	141	26	-81,56 %	0,00	-105.945,01	
2022		81			14.281.164,40	
	174	118	-32,18 %	0,00	14.263.926,49	

TABLE 10: Recovery Order Waivers >= 60 000 € in 2022 for EDF DG INTPA

	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
0	4943220004	4940170271	-90.813,70	Private Companies		
1	4943220005		-176.233,72	Private Companies		
2	4943220006		-125.361,64	Private Companies		
3	4943220008		-191.589,78	Private Companies		
4	4943220010		-291.547,00	Private Companies		
5	4943220011		-233.489,00	Private Companies		
6	4943220013		-154.080,00	Private Companies		
7	4943220014		-125.692,54	Private Companies		
8	4943220018		-459.169,79	Private Companies		
9	4943220020	4940130284	-768.920,54	Private Companies		
10	4943220026	4940190054	-80.304,44	Third States		
Total EDF DG INTPA			-2.697.202,15			
Number of RO waivers			11			

There are 14 waivers below 60 000 € for a total amount of -194,101.05

TABLE 11: Negotiated Procedures in 2022 for EDF DG INTPA

External Procedures > € 20,000		
Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Art. 134.1(b) (Without prior publication) Work of art, technical reasons or protection of exclusive rights	2	349.881,68
Art. 134.1(c) (Without prior publication) Reasons of extreme urgency	5	2.856.752,00
Art. 134.1(e) (Without prior publication) New services or works consisting in the repetition of similar services or works	3	5.264.579,97
Art. 266.1(a) (External Actions) - Service entrusted to public sector bodies or non-profit institutions or associations	2	2.070.639,90
Art. 266.1(a) (External Actions - Service) Reasons of extreme urgency	7	1.165.522,00
Art. 266.1(b) (External Actions - Service) Service entrusted to public sector bodies or non-profit institutions or associations	1	98.542,40
Art. 266.1(b) (External Actions) Tender procedure unsuccessful	1	140.000,00
Art. 266.1(c) (External Actions) Early termination of existing contract	1	449.701,00
Art. 266.1(c) (External Actions - Service) Extension of service already started	1	249.999,90
Art. 266.1(f) (External Actions - Service) Technical reasons connected with the protection of exclusive rights	1	950.000,00
Art. 268.1(d) (External Actions - supply) Tender procedure unsuccessful	1	776.992,40
Total	25	14.372.611,25

Internal Procedures > € 60,000		
Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Art. 134.1(f) (Without prior publication) New services or works consisting in the repetition of similar services or works	1	3.293.177,00
Total	1	3.293.177,00

In the context of external relations, the use of negotiated procedure is mainly justified by the following elements.

A first element is that some services or works might have to be repeated. Negotiated procedure is then used to award a cost and time extension addendum to the same contractor (cfr Art. 134.1(e) and Art. 266.1(c)).

Secondly, when, for reasons of extreme urgency due to unforeseeable events, it is impossible to comply with the time limits set out, negotiated procedures without prior publication of a contract notice are used (cfr. Art. 134.1(c) and Art 266.1(a)).

Then, the location of our projects often limits the number of the contractors available for specific tasks where competition is absent for technical reasons (cfr Art 266.1(a)).

Finally, DG DEVCO often entrusts services to public bodies or non-profit organisations (Cfr Art. 266.1(a) and Art. 266.1(b)).

Other elements can justify the use of negotiated procedure but are proportionally less important than the ones mentioned here. You can find the full list of justifications in the Table above.

TABLE 12: Summary of Procedures in 2022 for EDF DG INTPA

External Procedures > € 20,000		
Procedure Legal base	Number of Procedures	Amount (€)
Exceptional Negotiated Procedure without publication of a contract notice (Art. 134 RAP)	11	8.770.133,65
(Ext. act) Exceptional Negotiated Procedure with a single offer (Art. 266 RAP)	4	2.660.340,90
(Ext. act) Service - Competitive Negotiated Procedure with at least three candidates without pub. (Art. 265.1(b) & 3 RAP)	9	1.526.057,00
(Ext. act) Service - Exceptional Negotiated Procedure with a single offer (Art. 266 RAP)	10	2.464.064,30
(Ext. act) Service - International Open Procedure with prior publication (Art. 265(1)(a)(ii) RAP)	6	4.387.824,00
(Ext. act) Service - International Restricted Procedure with prior publication (Art. 265.1(a)(i) & 2 RAP)	12	17.549.575,48
(Ext. act) Supply - Competitive Negotiated Procedure with at least three candidates without pub. (Art. 267.1(b)(ii) & 2 RAP)	2	187.641,27
(Ext. act) Supply - Exceptional Negotiated Procedure with a single offer (Art. 268 RAP)	1	776.992,40
(Ext. act) Supply - International Open Procedure after publication of a contract notice (Art. 267.1(a) RAP)	5	2.552.068,91
(Ext. act) Supply - Local open procedure with prior publication (Art. 267.1(b)(i) RAP)	1	291.479,60
(Ext. act) Supply - Procedure with a single offer below 20 000 euro (Art. 267.1 RAP)	1	37.690,00
Total	62	41.203.867,51

Internal Procedures > € 60,000		
Procedure Legal base	Number of Procedures	Amount (€)
Exceptional Negotiated Procedure without publication of a contract notice (Art. 134 RAP)	1	3.293.177,00
Total	1	3.293.177,00

TABLE 13: BUILDING CONTRACTS in 2022 for EDF DG INTPA

Legal Base	Procedure subject	Contract Number	Direct or Specific?	Contractor Name	Contract Subject	Contracted Amount (€)

TABLE 14: CONTRACTS DECLARED SECRET in 2022 for EDF DG INTPA

Legal Base	Direct or Specific?	LC Date	Contract Number	Contract Subject	Contracted Amount (€)

TABLE 15: FPA duration exceeds 4 years for EDF DG INTPA

<i>None of your FPA (if any) exceeds 4 years</i>
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Annex 3C - Provisional annual accounts and financial reports of the EU Trust Fund Bêkou (T003)

Outline annex 3C

3C.1 – Provisional annual accounts of the EU Trust Fund Bêkou – Financial year 2022

PART 1 – BACKGROUND INFORMATION

PART 2 – FINANCIAL STATEMENTS AND EXPLANATORY NOTES

- **BALANCE SHEET**
- **STATEMENT OF FINANCIAL PERFORMANCE**
- **CASHFLOW STATEMENT**
- **NOTES TO THE FINANCIAL STATEMENTS**

PART 3 – ANNUAL FINANCIAL REPORT

GLOSSARY

3C.2 – Financial reports for EU Trust Fund Bêkou (T003) – Financial year 2022

PART 1 – BACKGROUND INFORMATION

1. General background on Union Trust Funds

Establishment

In accordance with Articles 234 and 235 of the Financial Regulation applicable to the general budget of the Union (EU FR)⁷⁹ and Article 35 of the Financial Regulation applicable to the 11th European Development Fund (EDF FR)⁸⁰, the European Commission may establish Union trust funds for external actions ('EU trust funds/EUTFs'). The Union trust funds are constituted under an agreement concluded with other donors for emergency and post-emergency actions necessary to react to a crisis, or for thematic actions.

Union trust funds are established by the European Commission by a decision after consultation or approval of the European Parliament and the Council. This decision includes the constitutive agreement with other donors.

Union trust funds are only established and implemented subject to the following conditions:

- There is added value of the Union intervention: the objectives of Union trust funds, in particular by reason of their scale or potential effects, may be better achieved at Union level than at national level and the use of the existing financing instruments would not be sufficient to achieve policy objectives of the Union;
- Union trust funds bring clear political visibility for the Union and managerial advantages as well as better control by the Union of risks and disbursements of the Union and other donors' contributions;
- Union trust funds do not duplicate other existing funding channels or similar instruments without providing any additionality;
- The objectives of Union trust funds are aligned with the objectives of the Union instrument or budgetary item from which they are funded.

Current EU Trust Funds

To date, the Commission has set up four EUTFs:

- The EUTF BÊKOU, 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 EUTF MADAD, a European Union Regional Trust Fund in response to the Syrian crisis. Established on 15 December 2014;
- The EUTF AFRICA, 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;

⁷⁹ Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union.

⁸⁰ Council regulation (EU) 2018/1877 of 26 November 2018 on the financial regulation applicable to the 11th European Development Fund, and repealing Regulation (EU) 2015/323.

- The EUTF COLOMBIA, which supports the implementation of the peace agreement in the early recovery and stabilisation post conflict. Established on 12 December 2016.

Mission

The EUTF Bêkou, was established, with the aim of promoting the stabilisation and reconstruction of the Central African Republic (CAR). Its main objective, as set out in the Constitutive Agreement, is “to provide consistent, targeted aid for the resilience of vulnerable groups and support for all aspects of the Central African Republic's exit from the crisis and reconstruction, to coordinate actions over the short, medium and long term and to help neighbouring countries cope with the consequences of the crisis”.

Main operational activities

The Union trust fund pools together resources from different donors to finance programmes on the basis of agreed objectives. Since its creation in July 2014, the EUTF Bêkou has adopted 22 programmes and has reached more than 2.5 million beneficiaries. The programmes are to assist the Central African Republic (CAR) and its population in the aftermath of the 2013 crisis. More specifically, the EUTF Bêkou aims to ensure access to basic services (mainly health, water and sanitation), support economic recovery and job creation, and promote social cohesion and reconciliation.

Governance

The management of the EUTF Bêkou is ensured by the European Commission, which also acts as the secretariat of its two governing bodies – the Trust Fund Board and the Operational Board. The Trust Fund Board and the Operational Committee of the EUTF Bêkou are composed of representatives of the donors, of the Commission, of the European Parliament, a representative of the Central African Republic's authorities and observers. The rules for the composition of the board and its internal rules are laid down in the constitutive agreement of the Union trust fund.

The main task of the Board is to establish and review the overall strategy of the trust fund. The Operational Board 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.

Sources of financing

The EUTF Bêkou is financed through contributions from donors.

2. Annual accounts

Basis for preparation

The legal framework and the deadlines for the preparation of the annual accounts are set by the “Agreement establishing the European Union trust fund for the Central African Republic, “The Bêkou EU Trust Fund”, and its internal rules” (“Constitutive Agreement’). As per this Constitutive Agreement, the annual accounts are prepared in accordance with the rules adopted by the Accounting Officer of the Commission (EU Accounting Rules, EAR), which are based on internationally accepted accounting standards for the public sector (IPSAS).

Accounting Officer

The Accounting Officer of the Commission serves as the Accounting Officer of the Union trust funds. The Accounting Officer is responsible for laying down accounting procedures and chart of accounts common to all Union trust funds. The Commission's Internal Auditor, OLAF and the Court of Auditors exercise the same powers over Union trust funds as they do in respect of other actions carried out by the Commission. The Union trust funds are also subject to an independent external audit every year.

Composition of the annual accounts

The annual accounts cover the period from 1 January to 31 December and comprise the financial statements and the reports on the implementation of the budget. While the financial statements and the complementary notes are prepared on an accrual accounting basis, the budget implementation reports are primarily based on movements of cash.

Process from provisional accounts to discharge

The annual accounts are subject to independent external audit. The provisional annual accounts prepared by the Accounting Officer are transmitted, by the 15th of February of the following year, to the Operational Committee who then transmits them to the audit company selected by the entity following a tender procedure. Following the audit, the Accounting Officer prepares the final annual accounts and submits them to the Operational Committee for approval (Article 8.3.4(c)).

The annual accounts of the EUTF Bêkou are consolidated in the annual accounts of the European Development Fund.

3. Operational highlights

3.1. Achievements of the year

Context and key events

The EU launched its first ever Trust Fund (EUTF), named Bêkou (meaning hope in the Sango language), in July 2014 to assist the Central African Republic (CAR) and its population in the aftermath of the 2013 crisis. The EUTF Bêkou aims to ensure access to basic services (mainly health and water and sanitation), support rural development and economic recovery, and promote reconciliation. Since its creation, the EUTF Bêkou has financed 22 programmes and has reached more than half of the country's population.

The security situation in CAR remained tense in 2022, although the intensity of armed action decreased in comparison to 2021. Disinformation and hate speech have kept spreading. The presence and the action of the Wagner Group in the country remains a concern for the EU – the group being under EU restrictive measures since December 2021. In addition, in the context of a proliferation of armed groups and militias, the peace process in the CAR remains deadlocked, despite the organisation of a “Republican Dialogue” in March. The year 2022 was also marked by the rise of political tensions around President Touadéra's proposed amendment to the Constitution, which would allow him to run for a third term. On the socio-economic side, basic item prices have been rising sharply in 2022 and the country has been going through a serious fuel crisis since June with important shortages. Rising food and energy prices in CAR have, as

across the continent, been affected and exacerbated by the consequences of the war in Ukraine. The budgetary situation of the state is critical, and the adoption by the government of the cryptocurrency as a legal tender raises concerns. In this extremely volatile context, around 3.1 million people, or 63% of the Central African population, were in urgent need of humanitarian assistance in 2022 according to United Nations Office for the Coordination of Humanitarian Affairs (OCHA).

Humanitarian access continues to face significant obstacles, notably due to insecurity, limitations on movement in the country, physical constraints of the environment (quality of roads, floods, etc.) and violence perpetrated against humanitarian personnel. During the first six months of the year, access improved slightly, mainly due to the lifting of certain administrative constraints on entering the country following the relaxation of COVID-19 measures. The shortage of fuel in the second half of the year affected the movement of implementing partners and EU staff in and into the country. It hampered the delivery of humanitarian aid and worsened the critical situation of vulnerable populations in dire need of this.

An exceptional event worth mentioning due to its influence on the work of the EU in CAR, including the Trust Fund, was a fire on the night of 18 December 2022 ravaging the premises of the EU Delegation. Luckily, it did not cause any human casualties, but it caused significant material damage.

Key achievements in specific focus areas

Key achievements of 2022 presented below reflect the main specific objectives/areas of intervention of the Trust Fund.

In the area of access to services, Trust Fund Bêkou continued its support to Health and WASH (Water, Sanitation and Hygiene) sectors. Under Health, it funded 408,398 medical or preventive consultations and health interventions, mainly curative (63%) and maternal and child health consultations (15%). EUTF Projects also supported the rehabilitation and building of medical infrastructure and training of personnel and community relays. In the field of WASH, due to EUTF Bêkou's support, 104,597 Central Africans benefitted from improved access to a source of drinking water or sanitation facilities, 119 boreholes were rehabilitated or constructed, while behavioural change and sustainability of actions were reinforced, through training of 20 repair artisans and sensitization of 31,021 individuals on hygiene & sanitation.

In the area of social cohesion, most of the activities implemented with EUTF Bêkou's support aimed to empower women and to combat gender-based violence (GBV), as well as to strengthen the media in the country. 3,243 survivors of GBV received either psychosocial or medical assistance or other support depending on their needs. Thus, 4,985 support services were provided to survivors in 2022. In addition, 50,415 Central Africans directly benefitted from peacebuilding and conflict prevention interventions, mainly awareness-raising workshops related to the fight against GBV. EUTF Bêkou has also continued its work with national and community radio stations, providing technical and financial support to 19 radio stations, enabling the production and diffusion of broadcasts related to reconciliation and social cohesion.

In the area of supporting economic and productive sectors' recovery, EUTF Bêkou assisted both productive and subsistence-oriented agriculture, supporting agricultural groups and smallholders, fostering job creation (both labour-intensive work, vocational training, development

of income-generating activities) and facilitating access to financial services for small businesses and individuals. For example, 2,733 Central Africans benefitted from skills development through entrepreneurial, financial, or vocational training. A further 2,188 individuals benefitted from easier access to financial services through village savings and loans associations.

3.2. Budget and budget implementation

By the end of 2022, the contributions to EUTF Bêkou amounted to over EUR 310 million, as in the previous year 2021. The Trust fund finalised the commitment and contracting of all received contributions on 31 December 2021, with the exception of funds reserved for monitoring, evaluation, audit and communication that can still be contracted after this date.

All certified contributions from the EU budget, Member States, and other donors were paid for a total amount of more than EUR 267 million with the exception of EUR 43 million from the EDF that still needs to be paid, this to reduce the negative interest on the treasury.

In terms of contracts, the EUTF Bêkou signed 10 new contracts including 6 contracts of expenditures verification/audit and 4 contracts concerning programmes evaluation and communication activities, for a total amount of a little more than EUR 1.241 million⁸¹.

Last but not least, more than EUR 30 million was paid in 2022; total disbursements have reached more than EUR 263 million since the creation of the EUTF Bêkou.

3.3. Impact of the activities in the financial statements

In the financial statements, the impact of the above mentioned activities is most visible when looking at:

- Operating expenses (see note **3.4**): decreased by kEUR 25 770 as a result of the winding down of the Trust Fund and a consequent decrease in the number of open contracts;
- Pre-financing (see note **2.1**): decreased by kEUR 811 due to the fact that the clearing of the pre-financing for ongoing or ended projects was higher than the amounts of new pre-financing stemming from new contracts signed in 2022: in 2022 only 10 contracts were signed relating to audit, evaluation and communication activities for an amount of kEUR 1 241;
- The significantly lower number of open contracts at the end of 2022 caused by the winding down of the Trust Fund resulted in a substantial decrease of accrued charges by kEUR 12 239 (see note **2.6**);
- Financial liabilities (see note **2.4**): increased by kEUR 9 385 mainly due to the fact that the cashed contributions from the donors were higher than the net expenses allocated to donors.

⁸¹ The total amount of 1.241 million includes the committed and decommitted amounts during the year 2022.

PART 2 – FINANCIAL STATEMENTS AND EXPLANATORY NOTES⁸²

BALANCE SHEET

	Note	31.12.2022	31.12.2021
<i>EUR '000</i>			
NON-CURRENT ASSETS			
<i>Pre-financing</i>	2.1	336	214
		336	214
CURRENT ASSETS			
<i>Pre-financing</i>	2.1	10 829	11 762
<i>Exchange receivables and non-exchange recoverables</i>	2.2	3 595	4 446
<i>Cash and cash equivalents</i>	2.3	4 316	3 792
		18 740	20 000
TOTAL ASSETS		19 076	20 214
NON-CURRENT LIABILITIES			
<i>Financial liabilities</i>	2.4	(12 552)	(3 167)
		(12 552)	(3 167)
CURRENT LIABILITIES			
<i>Payables</i>	2.5	(4 563)	(2 847)
<i>Accrued charges</i>	2.6	(1 961)	(14 200)
		(6 524)	(17 047)
TOTAL LIABILITIES		(19 076)	(20 214)
NET ASSETS		–	–

⁸² It should be noted that due to the rounding of figures into thousands of euros (kEUR), some financial data in the tables below may appear not to add-up.

STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

	Note	2022	2021
REVENUE			
Revenue from non-exchange transactions			
<i>Revenue from donations</i>	3.1	21 504	46 995
<i>Recovery of expenses</i>	3.2	42	-
		21 546	46 995
Revenue from exchange transactions			
<i>Financial revenue</i>	3.3	40	-
		40	-
Total revenue		21 586	46 995
EXPENSES			
<i>Operating expenses</i>	3.4	(20 251)	(46 021)
<i>Finance costs</i>	3.5	(12)	(48)
<i>Other expenses</i>	3.6	(1 323)	(925)
Total expenses		(21 586)	(46 995)
ECONOMIC RESULT OF THE YEAR		-	-

CASHFLOW STATEMENT

EUR '000

	2022	2021
<i>Economic result of the year</i>	-	-
<i>(Increase)/decrease in pre-financing</i>	811	5 924
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	851	894
<i>Increase/(decrease) in financial liabilities</i>	9 385	(14 671)
<i>Increase/(decrease) in payables</i>	1 716	2 052
<i>Increase/(decrease) in accrued charges</i>	(12 240)	2 254
NET CASHFLOW	524	(3 547)
<i>Net increase/(decrease) in cash and cash equivalents</i>	524	(3 547)
<i>Cash and cash equivalents at the beginning of the year</i>	3 792	7 339
<i>Cash and cash equivalents at year-end</i>	4 316	3 792

NOTES TO THE FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. ACCOUNTING PRINCIPLES

The objective of financial statements is to provide information about the financial position, performance and cashflows of an entity that is useful to a wide range of stakeholders.

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, 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 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	31.12.2022	31.12.2021	Currency	31.12.2022	31.12.2021
BGN	1.9558	1.9558	PLN	4.6808	4.5969
CZK	24.1160	26.8580	RON	4.9495	4.9490
DKK	7.4365	7.4364	SEK	11.1218	10.2503
GBP	0.88693	0.84028	CHF	0.9847	1.0331
HRK	7.5345	7.5156	JPY	140.6600	130.3800
HUF	400.8700	369.1900	USD	1.0666	1.1326

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: amounts for employee benefit liabilities, financial risk of accounts receivable and the amounts disclosed in the notes concerning financial instruments, impairment allowance for financial assets at amortised cost and for financial guarantee contract liabilities, accrued revenue and charges, provisions, degree of impairment of intangible assets and property, plant and equipment, net realisable value of inventories, contingent assets and liabilities. Actual results could differ from those estimates.

Reasonable estimates are an 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.

1.2.4. Application of new and amended European Union Accounting Rules (EAR)

New EAR which are effective for annual periods beginning on or after 1 January 2022

There are no new EAR which became effective for annual periods beginning on or after 1 January 2022.

New EAR adopted but not yet effective at 31 December 2022

There are no new EAR adopted during 2022.

1.3. BALANCE SHEET

1.3.1. 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. Thus, as the entity retains control over the pre-financing and is entitled to a refund for the ineligible part, the amount is recognised as an asset.

Pre-financing is initially recognised on the balance sheet when cash is transferred to the recipient. It is measured at the amount of the consideration given. In subsequent periods pre-financing is measured at the amount initially recognised on the balance sheet less eligible expenses (including estimated amounts where necessary) incurred during the period.

1.3.2. Receivables and recoverables

The EU accounting rules require separate presentation of exchange and non-exchange transactions. To distinguish between the two categories, the term 'receivable' is reserved for

exchange transactions, whereas for non-exchange transactions, i.e. when the EU receives value from another entity without directly giving approximately equal value in exchange, the term 'recoverables' is used (e.g. recoverables from Member States related to own resources).

Receivables from exchange transactions meet the definition of financial instruments. The entity classified them as financial assets at amortised cost and measured them accordingly.

Recoverables from non-exchange transactions are carried at fair value as at the date of acquisition 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.

1.3.3. Cash and cash equivalents

Cash and cash equivalents are financial assets at amortised cost 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.

1.3.4. 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, or pre-financing received (see note **1.4.1**).

Where grants or other funding are provided to the beneficiaries, the cost claims are recorded as payables for the requested amount, at the moment 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. The corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

1.3.5. 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, or 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. These 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, revenue 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. For the EU entities, transfers mostly comprise funds received from the Commission (e.g. balancing subsidy to the traditional agencies, operating subsidy for the delegation agreements).

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.

(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 the incurring of liabilities that result in decreases in net assets. 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 the

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 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 either a possible obligation 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 where it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation.

A contingent liability also arises in the rare circumstances where a present obligation exists but cannot be measured with sufficient reliability.

Contingent liabilities are not recognised in the accounts. They are disclosed unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

1.6. CONSOLIDATION

The accounts of this entity are fully consolidated in the consolidated annual accounts of the EDF.

1.7. CONTRIBUTIONS FROM DONORS

The EU trust fund is required to finance specific projects and to 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 (see note **1.4.1**). When the trust fund receives resource, a liability that equals 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. The corresponding amount of contributions is recognised as non-exchange revenue from donation. Consequently the effect on the 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 trust fund is wound up the actual split of remaining resources will be decided by the Board.

2. NOTES TO THE BALANCE SHEET

ASSETS

2.1. PRE-FINANCING

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 underlying contract, decision, agreement or basic legal act.

	<i>EUR '000</i>	
	31.12.2022	31.12.2021
<i>Non-current pre-financing</i>	336	214
<i>Current pre-financing</i>	10 829	11 762
Total	11 165	11 976

Pre-financing remained stable with a decrease of kEUR 811 mostly due to the fact that the clearing of the pre-financing for ongoing or ended projects was higher than the amounts of new pre-financing stemming from new contracts signed in 2022. Due to winding down of EUTF Bêkou activities only 10 contracts for audit and evaluation were signed in 2022 (see note **2.6**).

2.1.1. Non-current pre-financing by management mode

	<i>EUR '000</i>	
	31.12.2022	31.12.2021
Direct Management		
<i>Implemented by:</i>		
<i>Commission</i>	-	71

	–	71
Indirect Management		
Implemented by:		
International organisations	336	143
	336	143
Total	336	214

2.1.2. Current pre-financing by management mode

EUR '000

	31.12.2022	31.12.2021
Direct Management		
Implemented by:		
Commission	5 020	4 537
	5 020	4 537
Indirect Management		
Implemented by:		
International organisations	3 181	4 395
Private law bodies with a public service mission	–	–
Public law bodies	2 628	2 829
	5 809	7 225
Total	10 829	11 762

2.2. EXCHANGE RECEIVABLES AND NON-EXCHANGE RECOVERABLES

Exchange transactions are transactions in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange. Non-exchange transactions are transactions in which an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

EUR '000

	31.12.2022	31.12.2021
Recoverables from non-exchange transactions		
Public bodies	2	–
	2	–
Receivables from exchange transactions		
Customers	40	–
Deferred charges	3 532	4 446
Accrued income	21	–
	3 593	4 446
Total	3 595	4 446

The amount of kEUR 2 of non-exchange recoverables relates to a recovery order for ineligible expenses issued at year-end and for which the payment was still outstanding.

Exchange receivables mostly relate to deferred charges comprising of administrative expenses paid to the Commission in advance. Deferred charges decreased by kEUR 914 mainly as a result of the decrease in advances made during the year, coupled with an increase in the administrative expenses from KEUR 892 in 2021 to kEUR 914 in 2022 (see note **2.1**).

The amount of kEUR 40 under the heading 'Customers' relates to two recovery orders for finalised projects issued at year-end and for which the payment was still outstanding.

The amount of kEUR 21 relates to interest received in January 2023 for the last quarter of 2022. Since September 2022, after a prevailing period of negative interest, the banks started to apply positive interest on the balances of bank accounts held with them (see note **3.3**).

2.3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents are financial instruments at amortised cost and include cash at hand, deposits held at call or at short notice with banks (such as current accounts and savings accounts), and other short-term highly liquid investments with original maturities of three months or less.

	EUR '000	
	31.12.2021	31.12.2020
<i>Central treasury cash accounts</i>	4 316	3 792

At 31 December 2022 the cash and cash equivalents comprises entirely of amounts placed on current accounts, that are managed centrally by the Treasury of the Commission.

Despite a decrease in cashed contributions (see note **2.4**), cash and cash equivalents increased by kEUR 524. This is because the cashed contributions were higher than the amounts paid out to cover expenses and advances for new or ongoing contracts.

NON-CURRENT LIABILITIES

2.4. FINANCIAL LIABILITIES

The net contributions of the donors at 31 December equals 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 received at the year-end.

The contribution percentage and the allocation of net results based on it is only indicative. When the Trust Fund is wound up, the final decision on the return of remaining funds will be made by the Trust Fund Board.

<i>EUR '000</i>						
Donor	Net contributions at 31.12.2021	Contributions cashed in 2022	Contributions before 2022 allocation	% contribution	Allocation of 2022 net expenses	Net contributions at 31.12.2022
<i>European Commission</i>	1 112	889	2 001	5.88%	(1 264)	738
<i>EDF</i>	997	30 000	30 997	91.02%	(19 572)	11 424
Member States:	1 057	30 889	1 057	3.10%	(667)	390
<i>France</i>	178	–	178	0.52%	(112)	66
<i>Germany</i>	719	–	719	2.11%	(454)	265
<i>Italy</i>	155	–	155	0.46%	(98)	57
<i>Netherlands</i>	5	–	5	0.01%	(3)	2
Non-Member States:	1	–	1	0.00%	(1)	1
<i>Switzerland</i>	1	–	1	0.00%	(1)	1
Total	3 167	30 889	34 056	100.00%	(21 504)	12 552

CURRENT LIABILITIES

2.5. PAYABLES

Payables are liabilities to pay for goods or services that have been received or supplied and - unlike accrued charges - have already been invoiced or formally agreed with the supplier. Payables can relate to both exchange transactions (such as the purchase of goods and services) and non-exchange transactions (e.g. cost claims from beneficiaries of grants, pre-financing or other EU funding).

	<i>EUR '000</i>	
	31.12.2022	31.12.2021
<i>Suppliers</i>	4 909	3 032
<i>Public bodies</i>	-	27
<i>Other current payables</i>	(346)	(212)
Total	4 563	2 847

The increase in payables has been driven by an increase of amounts due to suppliers, especially due to six large cost claims received in the last quarter of 2022, which have not yet been validated and paid.

2.6. ACCRUED CHARGES

Accrued charges are the amounts estimated by the Authorising Officer of costs incurred for services and goods delivered during the year but not yet invoiced or processed by the end of the year. The amount comprises the estimated expenses for on-going or ended contracts without validated cost claims. The estimation uses the best available information about the existing contracts: (1) for contracts above EUR 50 million the costs incurred by the contractor are used; (2) for contracts below EUR 50 million the costs are 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.

In order to more accurately reflect in the pro-rata calculation 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 representative of the types of contract and the types of beneficiaries.

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

	<i>EUR '000</i>	
	31.12.2022	31.12.2021
<i>Accrued charges</i>	1 961	14 200

The sharp decrease in accrued charges by kEUR 12 240 is explained by a reduction in estimated operational expenses of 13 contracts for which charges had to be estimated and accrued. This decrease is in line with the life cycle of the Trust Fund and the underlying number of open

contracts. As the Trust Fund has been winding down since 31 December 2021, no new projects can be contracted and only contracts relating to monitoring, evaluation, audit and communication can be signed after this date.

3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

REVENUE

REVENUE FROM NON-EXCHANGE TRANSACTIONS

Revenue from non-exchange transactions relates to transactions where the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange. The heading mainly includes amounts received from the Commission during the year and recoveries of operational expenses.

3.1. REVENUE FROM DONATIONS

This heading represents contributions from donors recognised as revenue in line with the incurred expenses. Consequently the impact on the economic result of the year is nil.

	<i>EUR '000</i>	
	2022	2021
<i>Revenues from donations</i>	21 504	46 995

The decrease in the revenue from donations is in line with the decrease of expenses allocated as revenue to bring the economic result to nil at year-end.

3.2. RECOVERY OF EXPENSES

The revenue resulting from recovery of expenses refers to operational expenses recovered from beneficiaries during the year and adjustments coming from audits that will be collected in the following year.

	<i>EUR '000</i>	
	2022	2021
<i>Recovery of expenses</i>	42	-

REVENUE FROM EXCHANGE TRANSACTIONS

The revenue from exchange transactions and events relates to following types of transactions: rendering of services; sale of goods; and the use by others of entity assets yielding interest, royalties and dividends.

3.3. OTHER EXCHANGE REVENUE

	<i>EUR '000</i>	
	2022	2021
<i>Financial revenue</i>	40	-

Included under this heading is revenue from interest generated on the balances held with banks. As of September 2022, after a prevailing period of negative interest, there was a transition to positive interest applied by banks (see note 3.5).

EXPENSES

3.4. OPERATIONAL COSTS

	EUR '000	
	2022	2021
<i>Basic health care</i>	3 897	17 417
<i>Civilian peace-building</i>	2 474	2 977
<i>Urban development and management</i>	554	1 923
<i>Food aid/Food security programmes</i>	2 172	1 670
<i>Reconstruction relief</i>	(1 797)	11 350
<i>Basic drinking water</i>	2 606	754
<i>Environmental education</i>	-	177
<i>Trade education</i>	412	996
<i>Womens' equality organisations and institutions</i>	2 118	1 359
<i>Vocational training - Elementary vocational</i>	4 070	3 896
<i>Reserve - Private sector development</i>	3 746	3 502
Total	20 251	46 021

3.4.1. Operational costs by management mode

	EUR '000	
	2022	2021
Direct Management		
<i>Implemented by:</i>		
<i>Commission</i>	9 928	35 041
	9 928	35 041
Indirect Management		
<i>Implemented by:</i>		
<i>International organisations</i>	4 793	3 345
<i>Private law bodies with a public service mission</i>	4 070	3 896
<i>Public law bodies</i>	1 460	3 740
	10 323	10 981
Total	20 251	46 021

Operating expenses decreased significantly by kEUR 25 770 as a result of the decline in the Trust Fund activities. At the end of 2021, the EUTF Bêkou reached the peak of its activities as it was the end of the contracting period. The winding down of the Trust Fund that started hereafter, led to a decrease in the number of open contracts and thus a decrease in expenses. Since no new contracts can be signed, open contracts will continue to decrease in the coming years until the

Trust Fund is fully wound down. In 2022, 13 contracts ended, with another 4 finishing in 2023 and another 7 in 2024.

At the same time, expenses for vocational training increased slightly as the Rural Development Support Programme (DEVUR II) project with Enabel reached momentum in its implementation. In the meantime, funding for health related programmes decreased significantly but still remains one of the largest funding programme within the Trust Fund. The decrease in expenses of this programme in 2022, is mainly due to the heightened expenses in 2020 and 2021 as a result of the increase in pay-outs to support the vulnerable populations in particular in light of the COVID-19 outbreak and on-going conflicts.

Expenses relating to reconstruction relief programme decreased by kEUR 13 520 mainly due to the reversal of last year's closure bookings. In 2021 the estimated expenses relating to this programme were higher than expenses actually incurred in 2022.

3.5. FINANCE COSTS

The heading comprises interest on late payments and other financial expenses charged by banks

	<i>EUR '000</i>	
	2022	2020
<i>Negative interest</i>	12	48

Due to their nature, the cash balances of the trust funds are kept separately from the treasury of the Commission and are deposited on specific accounts with commercial banking partners. In line with previous years practice, and until September 2022, the banks applied negative remuneration to these accounts. Thanks to the mitigating measures put in place by the Commission for minimising the negative interest charges during the first three quarters of the year and the transition to positive interest remuneration as from September, negative interest decreased from kEUR 48 in 2021 to kEUR 12 in 2022. The positive interest of kEUR 40 is reported under Other exchange revenue (see note 3.3).

3.6. OTHER EXPENSES

Included under this heading are expenses of administrative nature such as external non IT services, operating leasing expenses, communications and publications, training costs etc.

	<i>EUR '000</i>	
	2022	2021
<i>Management and staff costs</i>	914	892
<i>Technical assistance and communication</i>	392	15
<i>Audit</i>	17	18
Total	1 323	925

The amounts under this heading comprise of administrative expenses of kEUR 914 (kEUR 892 in 2021) paid to the Commission in advance.

The management costs are charged to the Bêkou EU 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 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 exchange receivables and non-exchange recoverables.

Expenses relating to technical assistance and communication increased by kEUR 377 as a result of new contracts signed to evaluate the Trust Fund Projects and the Trust Fund itself and for which accruals needed to be estimated and accrued (see note 2.6).

4. OTHER SIGNIFICANT DISCLOSURES

4.1. OUTSTANDING COMMITMENTS NOT YET EXPENSED

The outstanding commitments not yet expensed comprise the budgetary RAL ('Reste à Liquider') less related amounts that have been included as expenses in the current year's statement of financial performance. The RAL represents 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.

	EUR '000	
	31.12.2022	31.12.2021
<i>Outstanding commitments not yet expensed</i>	25 784	48 790

The decrease in the RAL is largely due to the fact that the trust fund has reached the end of its contracting mandate at the end of 2021 and thus no new projects can be contracted. In fact, in 2022, only 10 new contracts for an amount of kEUR 1 462 for audit and evaluation were signed (see note 2.6).

4.2. RELATED PARTIES

The related parties of the 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 Trust Fund and as this is the case, no specific disclosure requirements are necessary for these transactions in accordance with the EU accounting rules.

5. FINANCIAL INSTRUMENTS DISCLOSURES

5.1. TYPES OF RISK

Market risk is the risk that the fair value or future cashflows of a financial instrument will fluctuate, because of variations in market prices. Market risk embodies not only the potential for loss, but also the potential for gain. It comprises currency risk, interest rate risk and other price risk (the EUTF Bêkou has no significant other price risk).

- (1) Currency risk is the risk that the EUTF Bêkou operations or its investments' value will be affected by changes in exchange rates. This risk arises from the change in price of one currency against another.

(2) Interest rate risk is the possibility of a reduction in the value of a security, especially a bond, resulting from an increase in interest rates. In general, higher interest rates will lead to lower prices of fixed rate bonds, and vice versa. The EUTF Bêkou does not have any securities thus it is not exposed to the interest rate risk.

Credit risk is the risk of loss due to a debtor's/borrower's non-payment of a loan or other line of credit (either the principal or interest or both) or other failure to meet a contractual obligation. The default events include a delay in repayments, restructuring of borrower repayments and bankruptcy.

Liquidity risk is the risk that an EU entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

5.2. CURRENCY RISKS

At 31 December 2022 the ending balances of financial assets and financial liabilities did not include any amounts quoted in currencies other than euro.

EUTF Bêkou is thus not exposed to any significant currency risk.

5.3. CREDIT RISK

At 31 December 2022 the financial assets comprise cash and cash equivalents of kEUR 4 316 (see note **2.3**) and exchange receivables and recoverables (see note **2.2**). Of the kEUR 3 595 reported under this heading kEUR 3 532 relates to deferred charges.

EUTF Bekou is thus not exposed to any significant credit risk.

5.4. LIQUIDITY RISK

Maturity analysis of financial liabilities by remaining contractual maturity

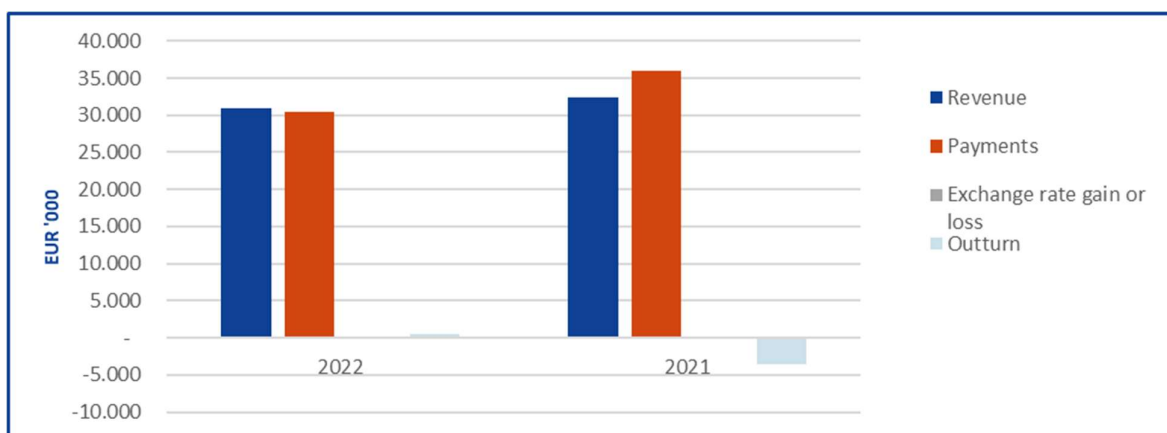
The non-current liabilities liabilities comprise long term financial liabilities to donors of kEUR 12 552 (see note **2.4**). Outstanding amounts will be paid back when the Bêkou EU Trust Fund is wound-up. The current liabilities comprise payables of kEUR 4 563 (see note **2.5**) and accrued charges of kEUR 1 961 (see note **2.6**).

PART 3 – ANNUAL FINANCIAL REPORT

1. BUDGET RESULT

EUR '000

	2022	2021
Revenue	30 868	32 449
Payments	30 368	36 002
Exchange rate gain or loss	-	-
Budget result	500	(3 554)



2. RECONCILIATION OF ECONOMIC RESULT WITH 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

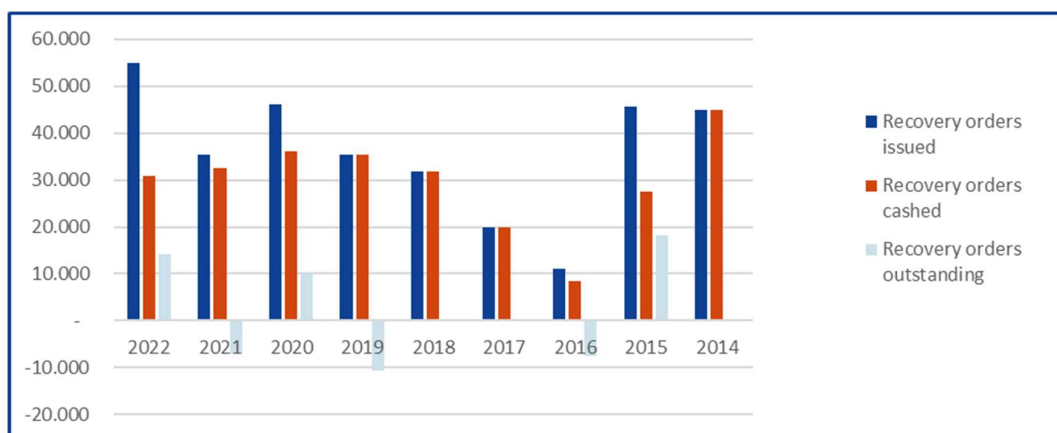
	2022	2021
ECONOMIC RESULT OF THE YEAR	-	-
Revenue		
<i>Entitlements not affecting the budget result</i>	(21 504)	(46 995)
<i>Entitlements established and collected in current year</i>	(42)	-
<i>Entitlements established in previous years and collected in current year</i>	2 889	10 002
<i>Entitlements collected in current year</i>	27 939	22 447
Expenses		
<i>Net effect of pre-financing</i>	20 512	4 642
<i>Accrued expenses (net)</i>	(29 294)	6 351
BUDGET RESULT OF THE YEAR	500	(3 554)

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	10 000	7 446	(7 446)
2016			11 086	8 532	(7 446)
2017	2017	Contributions	20 000	20 000	-
	2017	Interests	7	7	-
2017			20 007	20 007	-
2018	2018	Contributions	31 700	31 700	0
	2018	Interests	1	1	-
2018			31 701	31 701	0
2019	2019	Contributions	24 663	24 663	0
	2019	Interests	0	0	-
	2019	Returns	68	68	-
	2015	Contributions	10 670	10 670	(10 670)
2019			35 400	35 400	(10 670)
2020	2020	Contributions	46 000	36 000	10 000
	2020	Interests	(48)	(48)	-
	2020	Returns	127	125	2
2020			46 079	36 077	10 002
2021	2021	Contributions	25 214	22 324	2 889
	2021	Interests	(61)	(61)	-
	2021	Returns	183	183	-
	2020	Contributions	10 000	10 000	(10 000)
	2020	Returns	2	2	(2)
2021			35 338	32 449	(7 112)
2022	2022	Contributions	45 000	28 000	17 000
	2022	Interests	(21)	(21)	-
	2022	Returns	42	-	42
	2021	Contributions	9 889	2 889	(2 889)
2022			54 910	30 868	14 152
Total			325 173	267 570	17 042

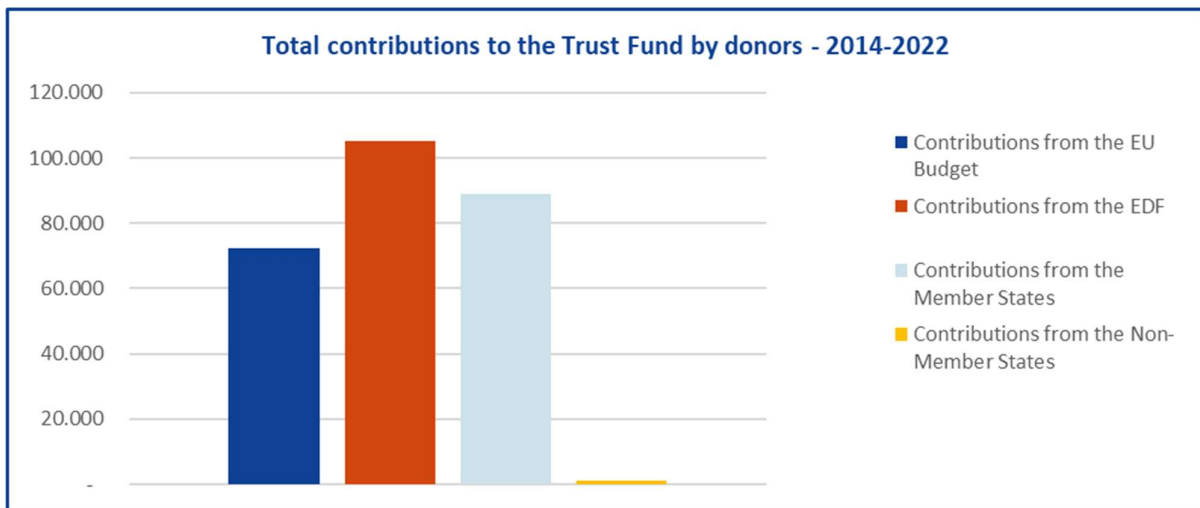
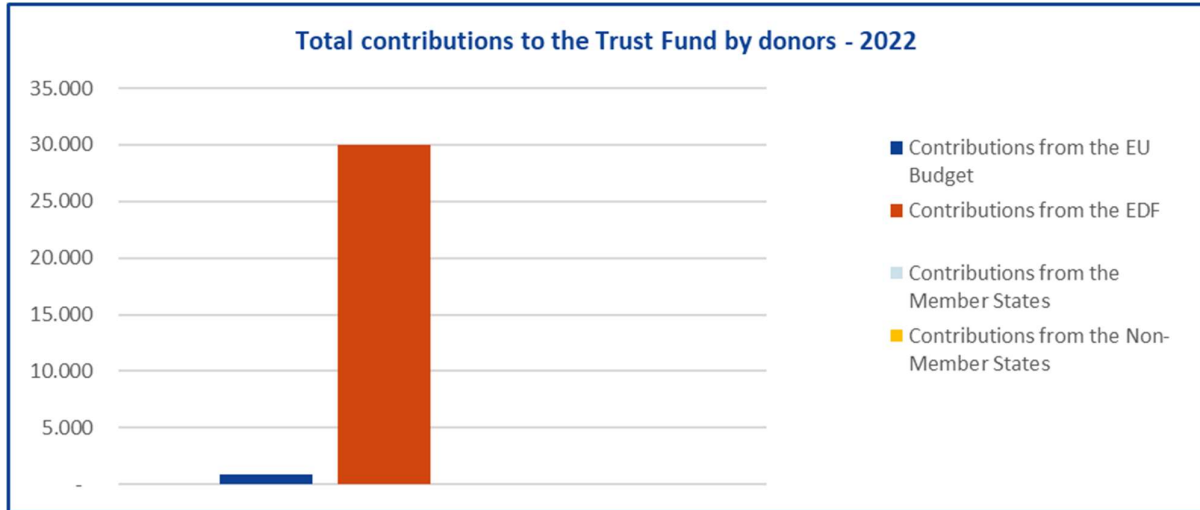


3.2. Overview of contributions by donors

EUR '000

Donor	Contributions received during 2022	Contributions Total	% Contribution
EU Budget	889	72 246	27.04 %
European Development Fund	30 000	105 000	39.30 %
Member States	-	89 000	33.31 %
Non-Member States	-	925	0.35 %
Total	30 889	267 171	100.00 %

Note: The contributions in this table do not include interests and recoveries.



3.3. Breakdown of contributions by external donors

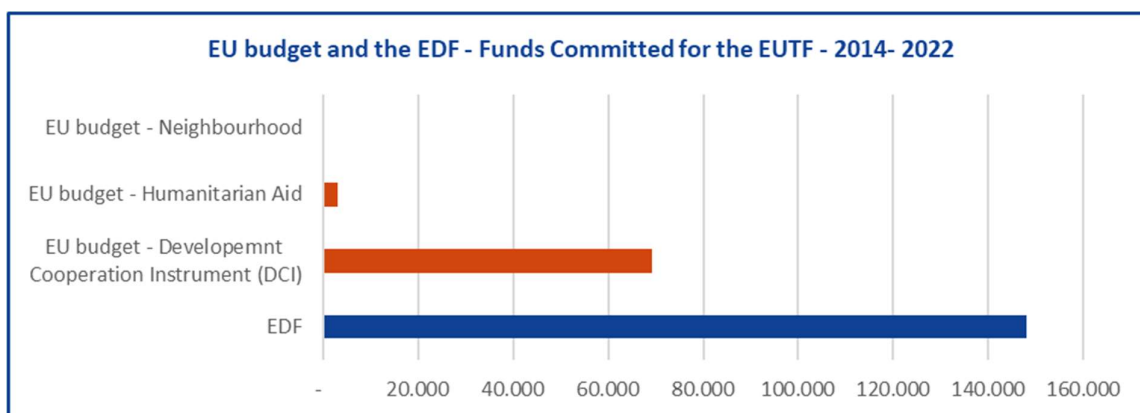
EUR '000

Donor	Contributions received during 2021	Contributions Total	% contribution
France	-	35 000	38.92 %
Germany	-	45 000	50.04 %
Italy	-	6 000	6.67 %
Netherlands	-	3 000	3.34 %
Subtotal Member States	-	89 000	98.97 %
Switzerland	-	925	1.03 %
Subtotal non Member States	-	925	1.03 %
Total external donors	-	89 925	100.00 %

3.4. Breakdown of Trust Fund contributions from the European Union (EU) budget and from the European

EUR '000

EU programme	Committed for the EUTF		Paid to the EUTF	
	2022	2014-2022	2022	2014-2022
EDF - Envelope A: National Indicative Programme (NIP) endowment	-	128 000	30 000	85 000
EDF - Humanitarian and emergency aid	-	15 000	-	15 000
EDF - Regional Indicative Programme (RIP)	-	5 000	-	5 000
EU budget - Development Cooperation Instrument (DCI)	-	69 246	889	69 246
EU budget - Humanitarian Aid	-	3 000	-	3 000
Total	-	220 246	30 889	177 246



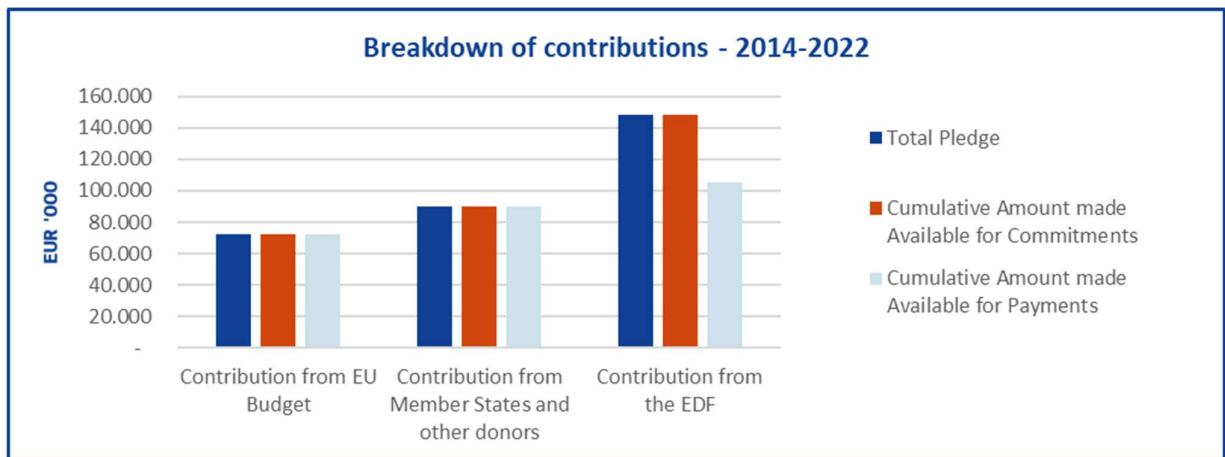
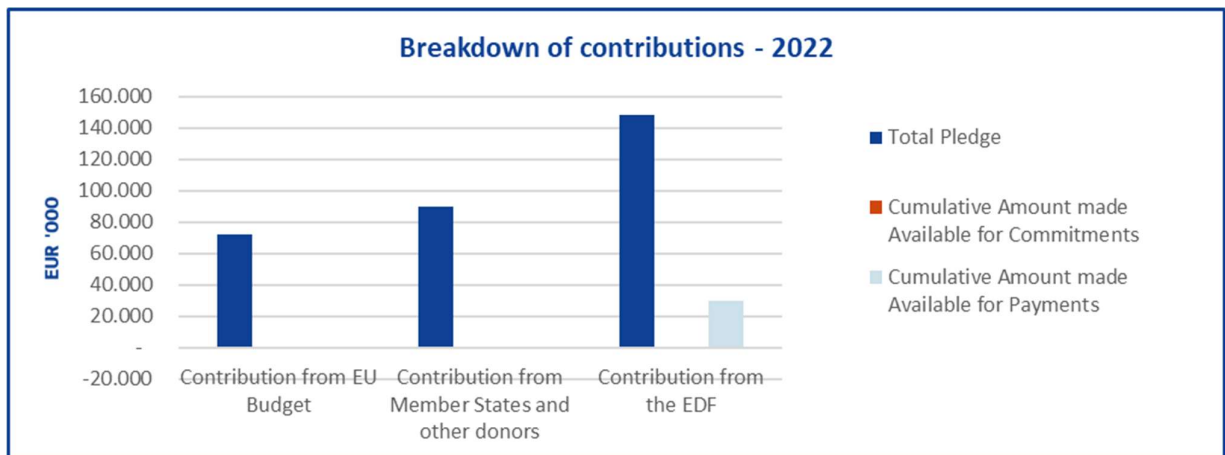
4. IMPLEMENTATION OF BUDGET EXPENDITURE

4.1. Breakdown of appropriations

EUR '000

Origin of funds	Total Pledge	Cumulative Amount made Available for Commitments		Cumulative Amount made Available for Payments	
		2022	2014-2022	2022	2014-2022
Contribution from EU Budget	72 246	-	72 543	889	72 543
Contribution from Member States and other donors	89 925	(21)	90 009	(21)	90 009
Contribution from the EDF	148 000	-	148 018	30 000	105 018
Total	310 171	(21)	310 570	30 868	267 570

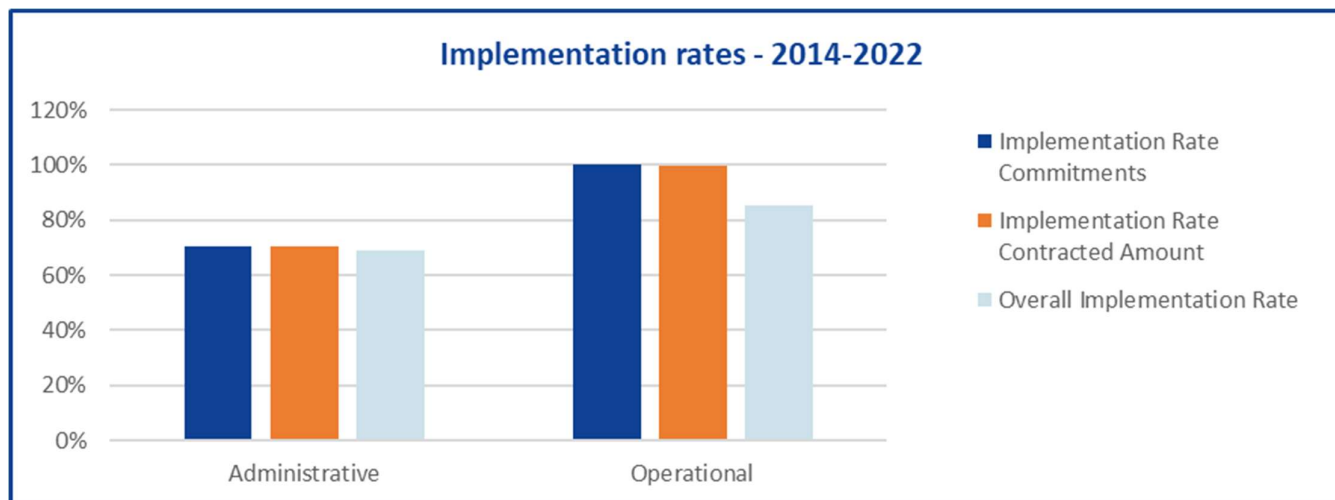
Note: Figures in this table include interests and recoveries.



4.2. Multiannual overview of commitment and payment implementation

EUR '000

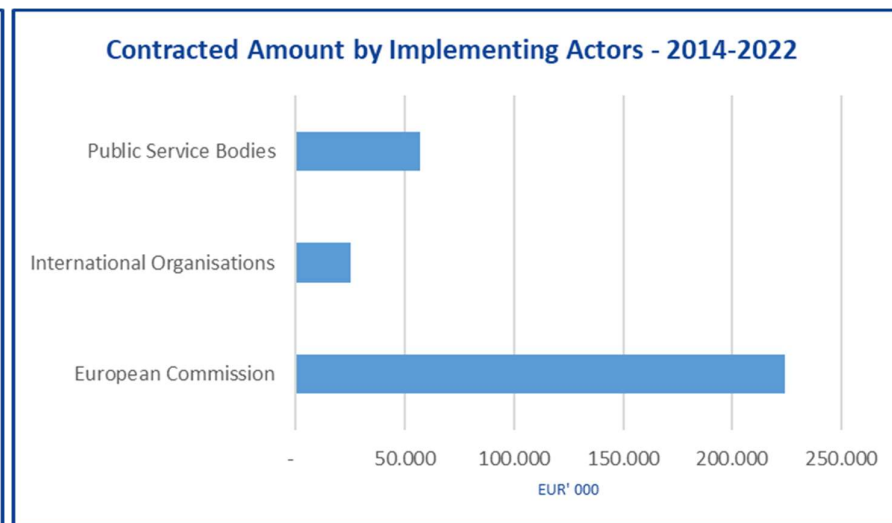
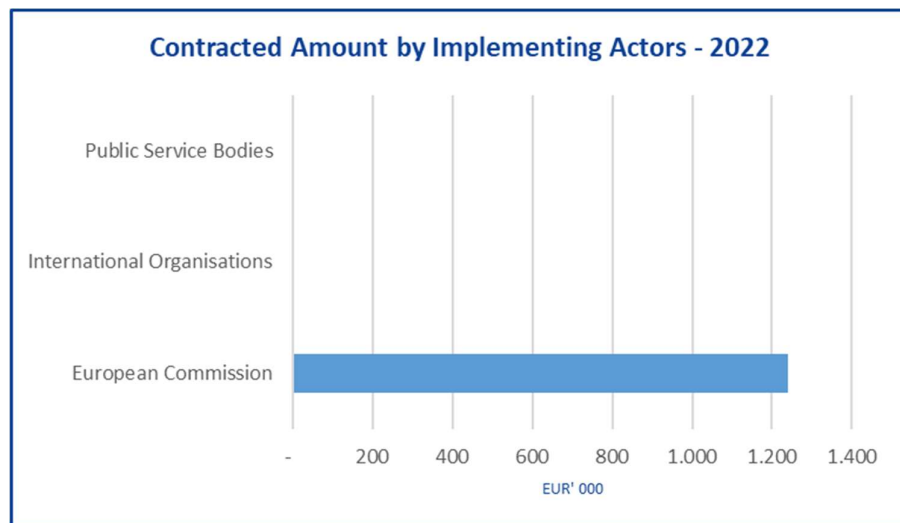
Expenditure type	Cumulative Amount made Available for Commitments		Committed Amount		Implemen. Rate Commitm.	Contracted Amount		Implemen. Rate Contracted Amount	Cumulative Amount made Available for Payments		Paid Amount		Overall Implem. Rate
	2022	2014-2022	2022	2014-2022	2014-2022	2022	2014-2022	2014-2022	2022	2014-2022	2022	2014-2022	2014-2022
	(1)		(2)		(3)=(2)/(1)	(4)		(5)=(4)/(1)	(6)		(7)		(8)=(7)/(1)
Administrative	(21)	13 571	-	9 582	70.60 %	0	9 582	70.60 %	1 389	11 421	0	9 333	68.77 %
Operational	-	296 999	-	296 999	100.00 %	1 241	296 443	99.81 %	29 479	256 149	30 368	253 924	85.50 %
Total	(21)	310 570	0	306 580	98.72 %	1 241	306 025	98.54 %	30 868	267 570	30 368	263 257	84.77 %



4.3. Breakdown of contracted and paid amount by management type and implementing actor

EUR '000

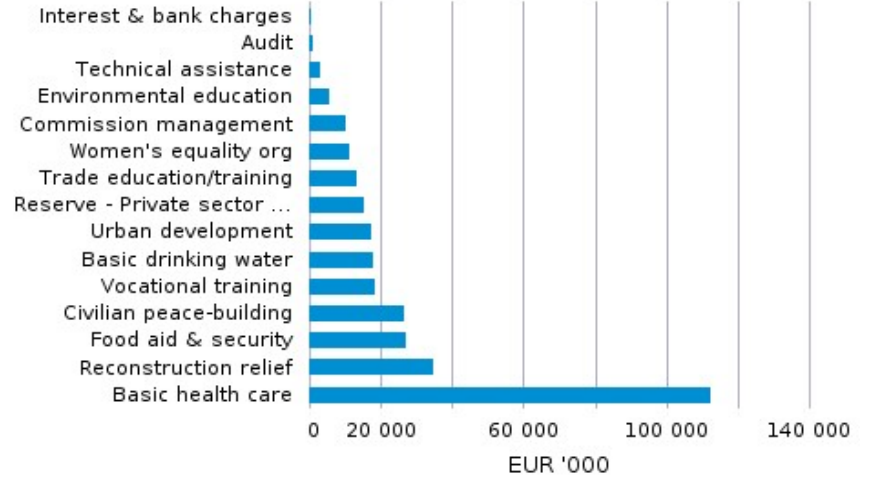
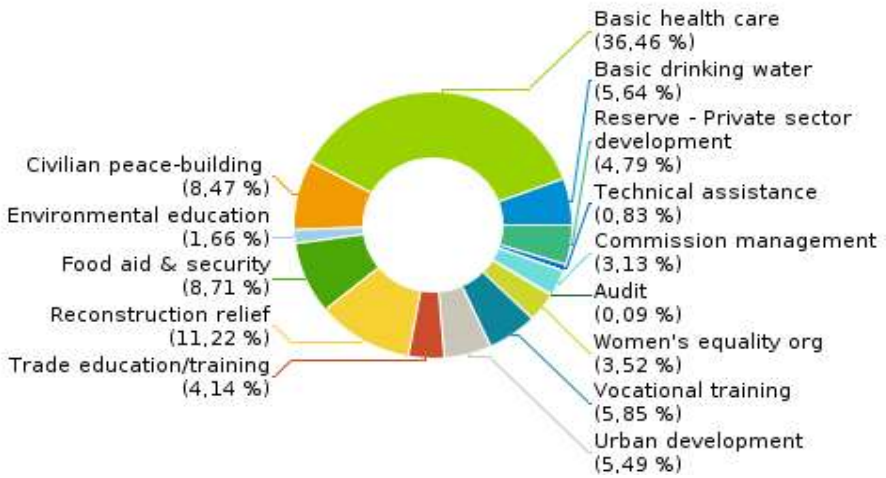
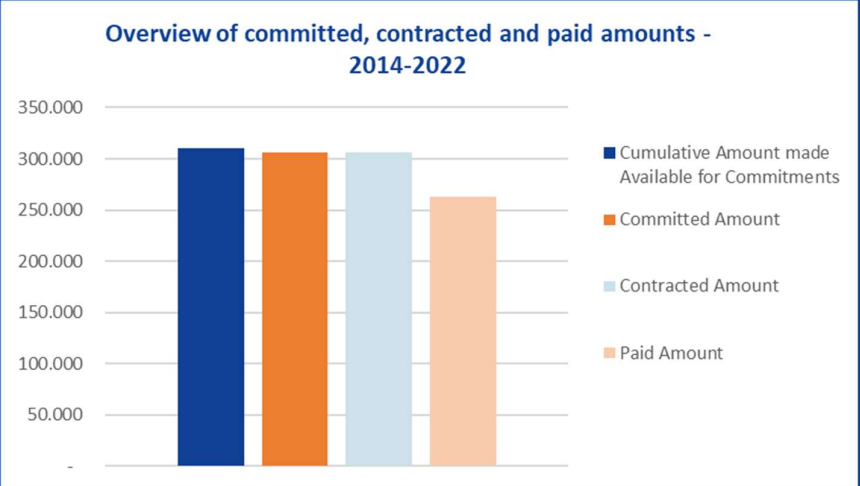
Management type	Implementing Actor		Contracted Amount - 2022	Contracted Amount - Total	Paid Amount - 2022	Paid Amount - Total
Direct Management:	European Commission	Commission's Department	1 241	223 821	21 097	198 346
Indirect Management:	International Organisations		-	25 100	3 772	19 054
Indirect Management:	Public Service Bodies		-	57 104	5 500	45 857
Total			1 241	306 025	30 368	263 257



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
	2022	2014-2022	2022	2014-2022	2022	2014-2022	2022	2014-2022	2022	2014-2022	2014-2022
Audit	-	274	-	274	-	274	18	274	18	274	100.00 %
Basic drinking water	-	17 290	-	17 290	-	17 290	2 728	15 110	2 728	15 110	87.39 %
Basic health care	-	111 780	-	111 780	-	111 780	4 798	100 098	4 798	100 098	89.55 %
Civilian peace-building	-	25 966	-	25 966	(12)	25 954	2 267	23 916	2 267	23 916	92.11 %
Commission management	-	9 582	-	9 582	-	9 582	-	9 333	-	9 333	97.40 %
Environmental education	-	5 088	-	5 088	(0)	5 088	-	5 088	-	5 088	100.00 %
Food aid & security	-	26 705	-	26 705	(26)	26 680	2 103	26 071	2 287	26 071	97.63 %
Interest & bank charges	0	0	0	0	0	0	0	0	0	0	100.00 %
Reconstruction relief	-	34 408	-	34 408	-	34 408	7 567	28 648	7 567	28 648	83.26 %
Reserve - Private sector development	-	14 700	-	14 700	-	14 700	2 461	10 536	2 461	10 536	71.67 %
Staff costs	-	-	-	-	-	-	-	-	-	-	-
Technical assistance	-	2 531	-	2 531	1 278	2 013	418	942	418	942	37.23 %
Trade education/training	-	12 679	-	12 679	-	12 679	3 035	12 377	3 035	12 377	97.62 %
Unallocated admin. appropriations	(22)	3 989	-	-	-	-	1 389	2 088	-	-	-
Unallocated appropriations	-	(0)	-	-	-	-	(706)	2 225	-	-	-
Urban development	-	16 840	-	16 840	-	16 840	-	16 690	-	16 690	99.11 %
Vocational training	-	17 950	-	17 950	-	17 950	4 242	7 455	4 242	7 455	41.53 %
Women's equality org	-	10 787	-	10 787	-	10 787	549	6 720	549	6 720	62.29 %
Total	(21)	310 570	0	306 580	1 241	306 025	30 868	267 570	30 368	263 257	84.77 %



GLOSSARY

Term	Definition
Amount available for commitments	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	Amounts available for commitments/payments
Budget item	Revenue and expenditure are shown in the budget in accordance with a binding nomenclature that 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 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 honour 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.

3C.2 – Financial Reports for EU Trust Fund Bêkou (T003) – Financial Year 2022

Table 1: Commitments

Table 2: Payments

Table 3: Commitments to be settled

Table 4: Balance Sheet

Table 5: Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6: Average Payment Times

Table 7: Income

Table 8: Recovery of undue Payments

Table 9: Ageing Balance of Recovery Orders

Table 10: Waivers of Recovery Orders

Table 11: Negotiated Procedures

Table 12: Summary of Procedures

Table 13: Building Contracts

Table 14: Contracts declared Secret

Table 15: FPA duration exceeds 4 years

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS until 2022 for EUTF Bêkou (T003) for DG INTPA

Budget Title		Cumulative Commitment appropriations 1	Commitment appropriations authorised in	Cumulative Commitments made 2	Commitments made in 2022	% 3=2/1
01	Administrative expenditure	13,57	-0,02	9,58	0,00	70,60 %
04	Civil society, local authority	25,97	0,00	25,97	0,00	100,00 %
05	Climate change	5,09		5,09	0,00	100,00 %
08	Education	30,63	0,00	30,63	0,00	100,00 %
12	Food & nutrition security	26,71	0,00	26,71	0,00	100,00 %
14	Gender equality	10,79	0,00	10,79	0,00	100,00 %
16	Health	111,78	0,00	111,78	0,00	100,00 %
17	Infrastructure, networks	16,84		16,84	0,00	100,00 %
22.199	Reserve - Private sector development	14,70	0,00	14,70	0,00	100,00 %
24	Water & sanitation	17,29	0,00	17,29	0,00	100,00 %
26	Humanitarian aid (emergency response)	34,41	0,00	34,41	0,00	100,00 %
98	Horizontal Operational Expenses Horizontal Operational Expenses	2,80	0,00	2,80	0,00	100,00 %
99	Reserves/unallocated Reserves/unallocated	-0,00	0,00			0,00 %
Total EUTF Bêkou (T003)		310,57	-0,02	306,58	0,00	98,72 %

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS for EUTF Bêkou (T003) until 2022 (in Million EUR) for DG INTPA

Budget Title		Cumulative Payments appropriations 1	Payment appropriations authorised in the	Cumulative Payments made 2	Payments made in 2022	% 3=2/1
01	Administrative expenditure	11,42	1,39	9,33	0,00	81,72 %
04	Civil society, local authority	23,92	2,27	23,92	2,27	100,00 %
05	Climate change	5,09		5,09		100,00 %
08	Education	19,83	7,28	19,83	7,28	100,00 %
12	Food & nutrition security	26,07	2,10	26,07	2,29	100,00 %
14	Gender equality	6,72	0,55	6,72	0,55	100,00 %
16	Health	100,10	4,80	100,10	4,80	100,00 %
17	Infrastructure, networks	16,69		16,69		100,00 %
22.199	Reserve - Private sector development	10,54	2,46	10,54	2,46	100,00 %
24	Water & sanitation	15,11	2,73	15,11	2,73	100,00 %
26	Humanitarian aid (emergency response)	28,65	7,57	28,65	7,57	100,00 %
98	Horizontal Operational Expenses Horizontal Operational Expenses	1,22	0,44	1,22	0,44	100,00 %
99	Reserves/unallocated Reserves/unallocated	2,22	-0,71			
Total EUTF Bêkou (T003)		267,57	30,87	263,26	30,37	98,39 %

TABLE 3: BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 for EUTF Bêkou (T003) (in Million EUR) for DG INTPA

Budget Title		Commitments	Contracted	Payments	% to be settled	to be settled at end 2022	to be settled at end 2021	RAL Evolution %
		1		2	3 = 2/1	4 = 2-1	5	3=2/1
01	Administrative expenditure	9,58	9,58	9,33	97,40%	0,25	0,25	0,00%
04	Civil society, local authority	25,97	25,95	23,92	92,11%	2,05	4,32	-52,51%
05	Climate change	5,09	5,09	5,09	100,00%	0,00	0,00	0,00%
08	Education	30,63	30,63	19,83	64,75%	10,80	18,07	-40,26%
12	Food & nutrition security	26,71	26,68	26,07	97,63%	0,63	2,92	-78,29%
14	Gender equality	10,79	10,79	6,72	62,29%	4,07	4,62	-11,89%
16	Health	111,78	111,78	100,10	89,55%	11,68	16,48	-29,11%
17	Infrastructure, networks	16,84	16,84	16,69	99,11%	0,15	0,15	0,00%
22.199	Reserve - Private sector development	14,70	14,70	10,54	71,67%	4,16	6,63	-37,15%
24	Water & sanitation	17,29	17,29	15,11	87,39%	2,18	4,91	-55,58%
26	Humanitarian aid (emergency response)	34,41	34,41	28,65	83,26%	5,76	13,33	-56,78%
98	Horizontal Operational Expenses	2,80	2,29	1,22	43,36%	1,59	2,02	-21,52%
Total EUTF Bêkou (T003)		306,58	306,02	263,26	85,87%	43,32	73,69	58,79%

TABLE 3: BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 for EUTF Bêkou T003) (in Million EUR) for DG INTPA

Budget Title		Commitments outstanding at the end of previous				Commitments of the current year			Total commitm. Outstanding at the end of the year
		Commitm. carried forward from previous year	Decommitm./ Revaluations/ Cancellations	Payments	Commitm. Outstanding at year-end	Commitm./ Decommitm./ Revaluations/ Cancellations	Payments	Commitm. Outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7=5-6	8=4+7
01	Administrative expenditure	0,25	0,00		0,25	0,00	0,00	0,00	0,25
04	Civil society, local authority	4,32	0,00	2,27	2,05				2,05
05	Climate change	0,00	0,00		0,00				0,00
08	Education	18,07	0,00	7,28	10,80				10,80
12	Food & nutrition security	2,92	0,00	2,29	0,63				0,63
14	Gender equality	4,62	0,00	0,55	4,07				4,07
16	Health	16,48	0,00	4,80	11,68				11,68
17	Infrastructure, networks	0,15	0,00		0,15				0,15
22.199	Reserve - Private sector development	6,63	0,00	2,46	4,16				4,16
24	Water & sanitation	4,91	0,00	2,73	2,18				2,18
26	Humanitarian aid (emergency response)	13,33	0,00	7,57	5,76				5,76
98	Horizontal Operational Expenses	2,02	0,00	0,14	1,88		0,30	-0,30	1,59
Total EUTF Bêkou (T003)		73,69	0,00	30,07	43,62	0,00	0,30	-0,30	43,32

TABLE 4: BALANCE SHEET for EUTF Bêkou (T003)

BALANCE SHEET		2022	2021
A.I. NON CURRENT ASSETS		335.630,49	214.279,63
	A.I.5. Non-Current Pre-Financing	335.630,49	214.279,63
A.II. CURRENT ASSETS		18.740.161,73	19.999.658,48
	A.II.2. Current Pre-Financing	10.829.303,30	11.761.564,58
	A.II.3. Curr Exch Receiv & Non-Ex Recoverables	3.594.722,39	4.446.055,14
	A.II.6. Cash and Cash Equivalents	4.316.136,04	3.792.038,76
ASSETS		19.075.792,22	20.213.938,11
P.I. NON CURRENT LIABILITIES		-12.551.776,20	-3.166.676,19
	P.I.3. Non-Current Financial Liabilities	-12.551.776,20	-3.166.676,19
P.III. NET ASSETS/LIABILITIES		0,00	0,00
	P.III.2. Accumulated Surplus / Deficit	0,00	0,00
P.II. CURRENT LIABILITIES		-6.524.016,02	-17.047.261,92
	P.II.4. Current Payables	-4.563.116,78	-2.846.786,42
	P.II.5. Current Accrued Charges & Defrd Income	-1.960.899,24	-14.200.475,50
LIABILITIES		-19.075.792,22	-20.213.938,11
NET ASSETS (ASSETS less LIABILITIES)		0	0,00
Non-allocated central (surplus)/deficit*		0,00	0,00
Total EUTF Bêkou (T003)		0,00	0,00

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 5: STATEMENT OF FINANCIAL PERFORMANCE for EUTF Bêkou (T003)

STATEMENT OF FINANCIAL PERFORMANCE	2022	2021
II.1 REVENUES	-21.586.219,55	-46.995.074,57
II.1.1. NON-EXCHANGE REVENUES	-21.546.327,70	-46.995.074,57
II.1.1.5. RECOVERY OF EXPENSES	-41.930,71	
II.1.1.6. OTHER NON-EXCHANGE REVENUES	-21.504.396,99	-46.995.074,57
II.1.2. EXCHANGE REVENUES	-39.891,85	0,00
II.1.2.1. FINANCIAL INCOME	-39.891,85	0,00
II.2. EXPENSES	21.586.219,55	46.995.074,57
II.2.1. EXPENSES	21.586.219,55	46.995.074,57
II.2.1.11 OTHER EXPENSES	1.323.141,42	925.491,05
II.2.1.2 EXP IMPLM BY COMMISS&EX.AGENC. (DM)	20.251.084,79	46.021.380,58
II.2.1.9 FINANCE COSTS	11.993,34	48.202,94
STATEMENT OF FINANCIAL PERFORMANCE	0,00	0,00

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 5bis: OFF BALANCE SHEET for EUTF Bêkou (T003)

OFF BALANCE	2022	2021
OB.3. Other Significant Disclosures	-25.783.846,17	-48.789.550,06
OB.3.2. Comm against app. not yet consumed	-25.783.846,17	-48.789.550,06
OB.4. Balancing Accounts	25.783.846,17	48.789.550,06
OB.4. Balancing Accounts	25.783.846,17	48.789.550,06
OFF BALANCE	0,00	0,00

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 in 2022 for EUTF Bêkou (T003) for DG INTPA

Legal Times							
Maximum Payment Time (Days)	Total Number of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)
30	4	4	100,00 %	15,25			
60	14	13	92,86 %	43,38461538	1	7,14 %	62
90	21	21	100,00 %	58,33333333			
Total Number of Payments	39	38	97,44 %		1	2,56 %	
Average Net Payment Time	49,02564103			48,68421053			62
Average Gross Payment Time	121,7435897			122,7105263			85

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
0	98	29	74,36 %	39	25.465.559,19	83,86 %	30.368.321,56

Late Interest paid in 2022			
DG	GL Account	Description	Amount (Eur)
T003 Dummy PC	65010100	Interest on late payment of charges New FR	327,17
			327,17

TABLE 7: SITUATION ON REVENUE AND INCOME in 2022 for EUTF Bêkou (T003)

Revenue Type	RO created during 2022			RO created before 2022			Total		
	Issued	Cashed	Open amount	Open amount at the beginning of the year	Cashed	Open amount	Issued	Cashed	Open amount
	1	2	3 = 1 - 2	4	5	6 = 4 - 5	7 = 1 + 4	8 = 2+5	9 = 3 + 6
Contributions	45,00	28,00	17,00	2,89	2,89	0,00	47,89	30,89	17,00
Interests	-0,02	0,00	-0,02	0,04	0,00	0,04	0,02	0,00	0,02
Returns	0,04	0,00	0,04	0,00	0,00	0,00	0,04	0,00	0,04
Total EUTF Bêkou (T003)	45,02	28,00	17,02	2,93	2,89	0,04	47,95	30,89	17,06

Financial Year	Issuing year	Revenue Type	Issued	Cashed	outstanding
2022	2022	Contributions	45,00	28,00	17,00
	2022	Interests	-0,02	0,00	-0,02
	2022	Returns	0,04	0,00	0,04
	2021	Contributions	25,21	2,89	-2,89
	2021	Interests	-0,06	0,00	0,00
	2021	Returns	0,18	0,00	0,00
	2020	Contributions	10,00	0,00	0,00
	2020	Returns	0,00	0,00	0,00
2022			80,36	30,89	14,13
2021	2021	Contributions	25,21	22,32	2,89
	2021	Interests	-0,06	0,00	-0,06
	2021	Returns	0,18	0,18	0,00
	2020	Contributions	46,00	10,00	-10,00
	2020	Interests	-0,05	0,00	0,00
	2020	Returns	0,13	0,00	-0,00
2021			71,42	32,51	-7,17
2020	2020	Contributions	46,00	36,00	10,00
	2020	Interests	-0,05	0,00	-0,05
	2020	Returns	0,13	0,13	0,00
	2019	Contributions	24,66	0,00	0,00
	2019	Interests	0,00	0,00	0,00
	2019	Returns	0,07	0,00	0,00
	2015	Contributions	10,67	0,00	0,00
2020			81,48	36,13	9,95
2019	2019	Contributions	24,66	24,66	0,00
	2019	Interests	0,00	0,00	0,00
	2019	Returns	0,07	0,07	0,00
	2018	Contributions	31,70	0,00	0,00
	2018	Interests	0,00	0,00	0,00
	2015	Contributions	10,67	10,67	-10,67
2019			67,10	35,40	-10,67
2018	2018	Contributions	31,70	31,70	0,00
	2018	Interests	0,00	0,00	0,00
	2017	Contributions	20,00	0,00	0,00
	2017	Interests	0,01	0,00	0,00
	2015	Contributions	10,67	0,00	0,00
2018			62,38	31,70	0,00
2017	2017	Contributions	20,00	20,00	0,00
	2017	Interests	0,01	0,00	0,01
	2016	Contributions	1,00	0,00	0,00
	2016	Interests	0,09	0,00	0,09
	2015	Contributions	45,60	7,45	-7,45
	2015	Interests	0,06	0,00	0,00
2016			46,74	8,45	-7,36
2015	2015	Contributions	45,60	27,48	18,12
	2015	Interests	0,06	0,00	0,06
	2014	Contributions	45,00	0,00	0,00
2015			90,65	27,48	18,17
2014	2014	Contributions	45,00	45,00	0,00
2014			45,00	45,00	0,00
Total EUTF Bêkou (T003)			586,88	586,88	17,06

TABLE 8: FINANCIAL IMPACT OF EX-ANTE AND EX-POST CONTROLS in 2022 for EUTF Bêkou (T003) for DG INTPA

EX-ANTE CONTROLS		Irregularity	Total undue payments recovered
NON ELIGIBLE IN COST CLAIMS		186.760,33	186.760,33
CREDIT NOTES			
RECOVERY ORDERS ON PRE-FINANCING			
Sub-Total		186.760,33	186.760,33

EX-POST CONTROLS		Irregularity	Total undue payments recovered
INCOME LINES IN INVOICES			
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING		41.930,71	41.930,71
Sub-Total		41.930,71	41.930,71

GRAND TOTAL (EX-ANTE + EX-POST)		228.691,04	228.691,04
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TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2022 for EUTF Bêkou (T003)

	Number at 01/01/2022	Number at 31/12/2022	Evolution	Open Amount (Eur) at 01/01/2022	Open Amount (Eur) at 31/12/2022	Evolution
2022		4			17.041.930,71	
		4			17.041.930,71	

TABLE 10: Recovery Order Waivers >= 60 000 EUR for EUTF Bêkou (T003)

Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
Total EUTF Bêkou (T003)					
Number of RO waivers					
There are no waivers below 60 000 €					

TABLE 11: Negotiated Procedures for EUTF Bêkou (T003) EUTF in 2022

Internal Procedures > € 60,000

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Annex 1 - 11.1 (c) - Extreme urgency caused by unforeseeable events not attributable to the contracting authority	1	799.250,00
Total	1	799.250,00

TABLE 12: Summary of Procedures for EUTF Bêkou (T003) in 2022

Internal Procedures > € 60,000

Procedure Legal base	Number of Procedures	Amount (€)
Negotiated procedure without prior publication (Annex 1 - 11.1)	1	799.250,00
Total	1	799.250,00

TABLE 13: BUILDING CONTRACTS for EUTF Bêkou (T003) in 2022

Legal Base	Procedure subject	Contract Number	Direct or Specific?	Contractor Name	Contract Subject	Amount (EUR)

TABLE 14: CONTRACTS DECLARED SECRET for EUTF Bêkou (T003) in 2022

Legal Base	Direct or Specific?	LC Date	Contract Number	Contract Subject	Contracted Amount (EUR)

TABLE 15: FPA duration exceeds 4 years for EUTF BÊKOU (T003) in 2022

<i>None of your FPA (if any) exceeds 4 years</i>
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Annex 3D –Provisional annual accounts and financial reports of the EU Trust Fund Africa (T005)

Outline annex 3D

3D.1 – Provisional annual accounts of the EU Trust Fund Africa – Financial Year 2022

PART 1 – BACKGROUND INFORMATION

PART 2 – FINANCIAL STATEMENTS AND EXPLANATORY NOTES

- **BALANCE SHEET**
- **STATEMENT OF FINANCIAL PERFORMANCE**
- **CASHFLOW STATEMENT**
- **NOTES TO THE FINANCIAL STATEMENTS**

PART 3 – ANNUAL FINANCIAL REPORT

GLOSSARY

3D.2 –Financial reports for EU Trust Fund Africa (T005) – Financial Year 2022

PART 1 – BACKGROUND INFORMATION

1. General background on Union Trust Funds

Establishment

In accordance with Articles 234 and 235 of the Financial Regulation applicable to the general budget of the Union (EU FR)⁸³ and Article 35 of the Financial Regulation applicable to the 11th European Development Fund (EDF FR)⁸⁴, the European Commission may establish Union trust funds for external actions ('EU trust funds/EUTFs'). The Union trust funds are constituted under an agreement concluded with other donors for emergency and post-emergency actions necessary to react to a crisis, or for thematic actions.

Union trust funds are established by the European Commission by a decision after consultation or approval of the European Parliament and the Council. This decision includes the constitutive agreement with other donors.

Union trust funds are only established and implemented subject to the following conditions:

- There is added value of the Union intervention: the objectives of Union trust funds, in particular by reason of their scale or potential effects, may be better achieved at Union level than at national level and the use of the existing financing instruments would not be sufficient to achieve policy objectives of the Union;
- Union trust funds bring clear political visibility for the Union and managerial advantages as well as better control by the Union of risks and disbursements of the Union and other donors' contributions;
- Union trust funds do not duplicate other existing funding channels or similar instruments without providing any additionality;
- The objectives of Union trust funds are aligned with the objectives of the Union instrument or budgetary item from which they are funded.

Current EU Trust Funds

To date, the Commission has set up four EUTFs:

- The EUTF BÊKOU, 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 EUTF MADAD, a European Union Regional Trust Fund in response to the Syrian crisis. Established on 15 December 2014;

⁸³ Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union.

⁸⁴ Council regulation (EU) 2018/1877 of 26 November 2018 on the financial regulation applicable to the 11th European Development Fund, and repealing Regulation (EU) 2015/323.

- The EUTF AFRICA, 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 EUTF COLOMBIA, which supports the implementation of the peace agreement in the early recovery and stabilisation post conflict. Established on 12 December 2016.

Mission

The main objectives of the EUTF Africa are 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.

Main operational activities

The Union trust fund pools together resources from different donors to finance an action on the basis of agreed objectives. EUTF Africa operates in three main geographic areas, namely the Sahel region and Lake Chad area, the Horn of Africa and the North of Africa. The neighbouring countries of the eligible countries may benefit, on a case by case basis, from the trust fund's projects. The trust fund is established for a limited period, in order to provide a short and medium-term response to the challenges of the regions.

Governance

The management of the EUTF Africa is ensured by the European Commission, which also acts as the secretariat of its two governing bodies – the Trust Fund Board and the Operational Board. The Trust Fund Board and the Operational Committee of the EUTF 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 rules for the composition of the board and its internal rules are laid down in the constitutive agreement of the Union trust fund.

The main task of the Board is to establish and review the overall strategy of the trust fund. The Operational Board 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.

Sources of financing

The EUTF Africa is financed through contributions from donors.

2. Annual accounts

Basis for preparation

The legal framework and the deadlines for the preparation of the annual accounts are set by 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’). As per this Constitutive Agreement, the annual accounts are prepared in accordance with the rules adopted by the Accounting Officer of the Commission (EU Accounting Rules, EAR), which are based on internationally accepted accounting standards for the public sector (IPSAS).

Accounting Officer

Based on the Constitutive Agreement, the Accounting Officer of the Commission serves as the Accounting Officer of the Trust Fund.

Composition of the annual accounts

The annual accounts cover the period from 1 January to 31 December and comprise the financial statements and the reports on the implementation of the budget. While the financial statements and the complementary notes are prepared on an accrual accounting basis, the budget implementation reports are primarily based on movements of cash.

Process from provisional accounts to discharge

The annual accounts are subject to independent external audit. The provisional annual accounts prepared by the Accounting Officer are transmitted, by the 15th of February of the following year, to the Operational Committee who then transmits them to the audit company selected by the entity following a tender procedure. Following the audit, the Accounting Officer prepares the final annual accounts and submits them to the Operational Committee for approval.

The annual accounts of the EUTF Africa are consolidated in the annual accounts of the European Development Fund.

3. Operational highlights

3.1. Achievements of the year

In line with the end of the contracting period on 31 December 2021, as of January 2022 the EUTF for Africa will not fund new financial commitments or budgetary top-ups. Financial commitments related to administrative activities such as audits, evaluations, monitoring and communication activities are the only ones that can be contracted. The EUTF Africa programmes will continue being implemented up to end 2025.

In the course of 2022, the EUTF Africa further demonstrated that it is a swift and effective implementation tool, facilitating policy dialogue with African partner countries, applying innovative approaches, and producing tangible results across the three regions (Sahel and Lake Chad, Horn of Africa and North of Africa).

The EUTF Africa further consolidated its achievements in partnership with EU Member States development agencies, UN organisations, NGOs and partner countries. In line with the end date of contractualisation of the Trust Fund at the end of 2021, the total amount of approved operational programmes has remained the same as in 2021 (EUR 4 935.1 million). At the end of

2022 and since the beginning of the Trust Fund, 248 programmes have been approved. By the end of 2022, cumulative operational payments had reached approximately EUR 4 176 million.

In 2022, the EUTF Africa continued to support stability, and to address migration and forced displacement challenges, including their root causes, and opportunities, in close cooperation with African partners in the Sahel and Lake Chad, Horn of Africa and North of Africa regions. This support includes the fight against smuggling of migrants and trafficking in human beings, and the support to voluntary return to, and sustainable reintegration of migrants in, their country of origin.

During the past year, the overall pledge for the EUTF Africa remained the same as in 2021, amounting to over EUR 5 061.7 million, of which EUR 623.2 million by EU Member States and other donors (United Kingdom, Norway and Switzerland).

Accountability and transparency have been ensured through regular communication activities including updates on the EUTF Africa website, publishing posts on social media and organising communication events. As in previous years, the Monitoring and Learning System (MLS) reports (available on the EUTF Africa website) on the Sahel and Lake Chad and the Horn of Africa continued to show the tangible results achieved by the EUTF Africa in different areas of work. The Monitoring & Learning system of the North of Africa region was taken over by a different implementing partner at the end of 2021. It delivered its first annual report presenting cumulative results in the region to report progresses against the set of Trust Fund common output indicators.

In the course of 2022, countries of the three regions faced rising food and energy prices and migration flows triggered by a combination of socio-political and economic factors exacerbated by the growing effects of climate change. While the impact of the COVID-19 pandemic was still tangible, the Russian war of aggression against Ukraine has led to a surge in food and fuel import costs. This economic inflation combined with severe droughts, floods and local conflicts negatively impacted the economy, food security and in turn migration and mobility within the continent.

The security situation of the Sahel and Lake Chad region remained of concern with high levels of violence and intercommunal tensions in addition to unstable political situation (in particular in Mali, Burkina Faso and Chad). The rise of commodity and food prices combined with severe droughts, floods, and conflicts have plunged the Sahel and Lake Chad region in its worst food crisis in over a decade. As of June 2022, an estimated 38 million people might be suffering from hunger in West Africa. In parallel, internal displacement continued to increase with 4.6 million people being displaced or refugees in Burkina Faso, Mali, Niger, Chad and Mauritania in the first semester of 2022 (up from 4.2 million in December 2021). The total funding approved in the Sahel and Lake Chad region since the beginning of the EUTF for Africa amounts to EUR 2 217.8 million.

In the Horn of Africa region, drought and environmental degradation exacerbated by skyrocketing food and fuel prices, led to a food security crisis notably in Ethiopia, Kenya and Somalia with about 20 million people struggling to survive and an estimated 55 million people in the whole region currently facing food insecurity. Floods have also significantly contributed to displacement,

notably in Sudan and South Sudan. While persisting instability and conflicts further worsened the situation in the region, encouraging political developments took place: in Ethiopia with the signing of a cessation of hostilities agreement, in Kenya with a relative calm general election, and in Sudan with the signing of a Framework Agreement towards the formation of a transitional Government. The funding approved in the Horn of Africa region since the beginning of the EUTF for Africa amounts to EUR 1 810 million.

In the North of Africa region, food and energy scarcity, combined with the destabilising impact of the Russian war of aggression against Ukraine and the still tangible economic and social impact of COVID-19, exacerbated by the growing effects of climate change, formed a 'stress nexus' that affected countries in the region. North African countries are countries of origin, transit and destination for migration. On the Central Mediterranean route, over 90 000 migrants and refugees arrived in Europe in 2022 departing mainly from Libya and Tunisia, and originating primarily from Egypt, Tunisia, and Bangladesh. This represents an increase of over 50% in comparison to 2021 and an increase in migrants from Asia and North Africa. Since the beginning of the EUTF for Africa a total of funding EUR 907.3 million has been approved in the North of Africa region.

3.2. Budget and budget implementation

In 2022, no new programmes or budgetary top-ups took place in either of the three regions of the EUTF for Africa, in line with the end of the contracting period on 31 December 2021.

The total amount committed for operational and administrative expenditure since the beginning of the EUTF for Africa amounted to EUR 5 056.31 million, considering the total committed deducted from the decommitted amount.

28 new contracts for an amount of 2.23 million were contracted in 2022, considering net committed amount and no de-commitments, compared to EUR 112 million in 2021. These contracts were only related to administrative activities (audit, evaluation, communication, monitoring) as operational programmes or activities cannot be funded any longer since January 2022.

The payments in the reporting period reached EUR 442 million, which was EUR 306 million lower than in 2021 (EUR 748 million). Payments are lower in 2022, due to several projects reaching the end of their implementation period; they are in line with the trends of the annual forecast.

In 2022, the total budget implementation in terms of available commitment appropriations used by commitments reached 99% (including recoveries and de-committed amounts).

In 2022, the COVID-19 pandemic continued to have an impact on the countries benefitting from the EUTF Africa, though not as severely as in 2021. The funding re-oriented in 2021 and 2020 to provide the necessary response to the pandemic continued being used to address the negative economic and social consequences of COVID-19, including prevention activities or socioeconomic mitigation measures.

Since the onset of Russian war of aggression against Ukraine, global food and commodity prices have rapidly increased, seriously affecting African countries. For most African countries that are

vastly dependent on food and fuel imports, the impact of rising global commodity prices on national budgets as well as on domestic food, energy, and consumer prices is critical. The economic inflation affected the implementation of EUTF projects, lessening the purchasing power of partners and beneficiaries, having a significant effect on interventions providing social transfers (in-kind or cash activities) to mention one example.

3.3. Impact of the activities in the financial statements

In the financial statements, the impact of the above mentioned activities is most visible when looking at:

- **Pre-financing** (see notes **2.1**): decreased by kEUR 173 980 due to the fact that the clearing of the pre-financing with expenses incurred for ongoing or ended projects was higher than the amounts of new pre-financing stemming from new contracts signed in 2022. In 2022 only 30 contracts were signed relating to administrative activities: audit, evaluation, communication and monitoring for an amount of EUR 2.69 million;
- **Financial liabilities** (see note **2.4**): decreased by kEUR 193 530 mainly due to the fact that contributions cashed in the year were not sufficient to cover the net expenses allocated to the donors. This led to a decrease in the cash and cash equivalents (see note **2.3**);
- **Operating expenses** (see note **3.5**): decreased by kEUR 267 201 as a result of the winding down of the Trust Fund. 2022 marked the first year following the end of the contracting period, which led to a decrease in the number of open contracts and thus to a decrease in expenses.

PART 2 – FINANCIAL STATEMENTS AND EXPLANATORY NOTES⁸⁵

BALANCE SHEET

	Note	31.12.2022	31.12.2021
<i>EUR '000</i>			
NON-CURRENT ASSETS			
<i>Pre-financing</i>	2.1	14 927	55 305
		14 927	55 305
CURRENT ASSETS			
<i>Pre-financing</i>	2.1	304 055	437 657
<i>Exchange receivables and non-exchange recoverables</i>	2.2	35 914	45 339
<i>Cash and cash equivalents</i>	2.3	157 515	179 759
		497 484	662 755
TOTAL ASSETS		512 411	718 061
NON-CURRENT LIABILITIES			
<i>Financial liabilities</i>	2.4	(332 000)	(525 530)
		(332 000)	(525 530)
CURRENT LIABILITIES			
<i>Payables</i>	2.5	(30 975)	(53 143)
<i>Accrued charges</i>	2.6	(149 436)	(139 388)
		(180 411)	(192 531)
TOTAL LIABILITIES		(512 411)	(718 061)
NET ASSETS		–	–

⁸⁵ It should be noted that due to the rounding of figures into thousands of euros (kEUR), some financial data in the tables below may appear not to add-up.

STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

	Note	2022	2021
REVENUE			
Revenue from non-exchange transactions			
<i>Revenue from donations</i>	3.1	608 530	871 456
<i>Recovery of expenses</i>	3.2	754	16
		609 284	871 472
Revenue from exchange transactions			
<i>Financial revenue</i>	3.3	251	131
<i>Other exchange revenue</i>	3.4	18 902	16 340
		19 152	16 471
Total revenue		628 436	887 943
EXPENSES			
<i>Operating expenses</i>	3.5	(589 090)	(856 291)
<i>Finance cost</i>	3.6	(643)	(550)
<i>Other expenses</i>	3.7	(38 703)	(31 103)
Total expenses		(628 436)	(887 943)
ECONOMIC RESULT OF THE YEAR		-	-

CASHFLOW STATEMENT

EUR '000

	2022	2021
<i>Economic result of the year</i>	-	-
Operating activities		
<i>(Increase)/decrease in pre-financing</i>	173 980	159 078
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	9 425	(38 992)
<i>Increase/(decrease) in financial liabilities</i>	(193 530)	(20 849)
<i>Increase/(decrease) in payables</i>	(22 168)	7 765
<i>Increase/(decrease) in accrued charges</i>	10 048	14 786
NET CASHFLOW	(22 244)	121 788
<i>Net increase/(decrease) in cash and cash equivalents</i>	(22 244)	121 788
<i>Cash and cash equivalents at the beginning of the year</i>	179 759	57 971
<i>Cash and cash equivalents at year-end</i>	157 515	179 759

NOTES TO THE FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. ACCOUNTING PRINCIPLES

The objective of financial statements is to provide information about the financial position, performance and cashflows of an entity that is useful to a wide range of stakeholders.

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, 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 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	31.12.2022	31.12.2021	Currency	31.12.2022	31.12.2021
BGN	1.9558	1.9558	PLN	4.6808	4.5969
CZK	24.1160	26.8580	RON	4.9495	4.9490
DKK	7.4365	7.4364	SEK	11.1218	10.2503
GBP	0.88693	0.84028	CHF	0.9847	1.0331
HRK	7.5345	7.5156	JPY	140.6600	130.3800
HUF	400.8700	369.1900	USD	1.0666	1.1326

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: amounts for employee benefit liabilities, financial risk of accounts receivable and the amounts disclosed in the notes concerning financial instruments, impairment allowance for financial assets at amortised cost and for financial guarantee contract liabilities, accrued revenue and charges, provisions, degree of impairment of intangible assets and property, plant and equipment, net realisable value of inventories, contingent assets and liabilities. Actual results could differ from those estimates.

Reasonable estimates are an 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.

1.2.4. Application of new and amended European Union Accounting Rules (EAR)

New EAR which are effective for annual periods beginning on or after 1 January 2022

There are no new EAR which became effective for annual periods beginning on or after 1 January 2022.

New EAR adopted but not yet effective at 31 December 2022

There are no new EAR adopted during 2022.

1.3. BALANCE SHEET

1.3.1. 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. Thus, as the entity retains control over the pre-financing and is entitled to a refund for the ineligible part, the amount is recognised as an asset.

Pre-financing is initially recognised on the balance sheet when cash is transferred to the recipient. It is measured at the amount of the consideration given. In subsequent periods pre-financing is measured at the amount initially recognised on the balance sheet less eligible expenses (including estimated amounts where necessary) incurred during the period.

1.3.2. Receivables and recoverables

The EU accounting rules require separate presentation of exchange and non-exchange transactions. To distinguish between the two categories, the term 'receivable' is reserved for exchange transactions, whereas for non-exchange transactions, i.e. when the EU receives value from another entity without directly giving approximately equal value in exchange, the term 'recoverables' is used (e.g. recoverables from Member States related to own resources).

Receivables from exchange transactions meet the definition of financial instruments. The entity classified them as financial assets at amortised cost and measured them accordingly.

Recoverables from non-exchange transactions are carried at fair value as at the date of acquisition 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.

1.3.3. Cash and cash equivalents

Cash and cash equivalents are financial assets at amortised cost 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.

1.3.4. 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, or pre-financing received (see note [1.4.1](#)).

Where grants or other funding are provided to the beneficiaries, the cost claims are recorded as payables for the requested amount, at the moment 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. The corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

1.3.5. 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, or 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. These 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, revenue 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. For the EU entities, transfers mostly comprise funds received from the Commission (e.g. balancing subsidy to the traditional agencies, operating subsidy for the delegation agreements).

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.

(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 the incurring of liabilities that result in

decreases in net assets. 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 the 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 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 either a possible obligation 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 where it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation.

A contingent liability also arises in the rare circumstances where a present obligation exists but cannot be measured with sufficient reliability.

Contingent liabilities are not recognised in the accounts. They are disclosed unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

1.6. CONSOLIDATION

The accounts of this entity are fully consolidated in the consolidated annual accounts of the EDF.

1.7. CONTRIBUTIONS FROM DONORS

The EU trust fund is required to finance specific projects and to 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 (see note 1.4.1). When the trust fund receives resource, a liability that equals 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. The corresponding amount of contributions is recognised as non-exchange revenue from donation. Consequently the effect on the 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 trust fund is wound up the actual split of remaining resources will be decided by the Board.

2. NOTES TO THE BALANCE SHEET

ASSETS

2.1. PRE-FINANCING

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 underlying contract, decision, agreement or basic legal act.

	EUR '000	
	31.12.2022	31.12.2021
<i>Non-current pre-financing</i>	14 927	55 305
<i>Current pre-financing</i>	304 055	437 657
Total	318 982	492 963

The decrease by kEUR 173 980 in pre-financing is mostly due to the fact that the clearing of pre-financing with expenses incurred for ongoing or ended projects was higher than the amounts of pre-financing stemming from new contracts. The 30 new contracts signed in 2022 for an amount of EUR 2.69 million related entirely to administrative activities. This is in line with the lifecycle of the trust fund; the end of its mandate on 31 December 2021 marked the end of the contracting period. Since no new contracts for operational programmes and actions can be signed

as of 2022, pre-financing will continue to decrease until all ongoing actions have been completed and the pre-financing is cleared or recovered.

2.1.1. Non-current pre-financing by management mode

EUR '000

	31.12.2022	31.12.2021
Direct Management		
<i>Implemented by:</i>		
<i>Commission</i>	3 113	4 476
<i>EU delegations</i>	1 682	4 261
	4 794	8 737
Indirect Management		
<i>Implemented by:</i>		
<i>International organisations</i>	7 335	23 544
<i>Private law bodies with a public service mission</i>	–	4 694
<i>Public law bodies</i>	2 798	18 330
	10 133	46 569
Total	14 927	55 305

2.1.2. Current pre-financing by management mode

EUR '000

	31.12.2022	31.12.2021
Direct Management		
<i>Implemented by:</i>		
<i>Commission</i>	5 033	27 719
<i>EU delegations</i>	42 882	47 442
	47 915	75 161
Indirect Management		
<i>Implemented by:</i>		
<i>International organisations</i>	147 892	225 923
<i>Private law bodies with a public service mission</i>	55 378	65 444
<i>Public law bodies</i>	52 262	71 130
<i>Third Countries</i>	608	–
	256 140	362 497
Total	304 055	437 657

2.2. EXCHANGE RECEIVABLES AND NON-EXCHANGE RECOVERABLES

Exchange transactions are transactions in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange. Non-exchange transactions are transactions in which an entity either receives value from another entity without directly giving

approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

	EUR '000	
	31.12.2022	31.12.2021
Recoverables from non-exchange transactions		
<i>Public bodies</i>	1 271	419
	1 271	419
Receivables from exchange transactions		
<i>Customers</i>	359	149
<i>Write down</i>	(344)	–
<i>Deferred charges</i>	34 498	44 770
<i>Accrued Income</i>	130	–
	34 643	44 919
Total	35 914	45 339

The amount of kEUR 1 271 of non-exchange recoverables relates to 5 recovery orders for which the payment was still outstanding at year-end; 4 recovery orders amounting to kEUR 1 245 relate to the recovery of pre-financing and 1 recovery order for kEUR 26 relates to the recovery of expenses.

The exchange receivables mostly relate to deferred charges comprising of administrative expenses paid to the Commission in advance. Deferred charges decreased by kEUR 10 272, mainly as a result of the lower level of advances made during the year, coupled with an increase in the administrative expenses from kEUR 12 673 in 2021 to kEUR 14 397 in 2022 (see note [3.7](#)).

The amount of kEUR 359 under the heading ‘Customers’ relates to two recovery orders of unused pre-financing for finalised projects. As the debtor of one of the recovery orders was declared bankrupt, an impairment of kEUR 344 was recognised at year-end to cover the uncertainty of its recoverability (see note [3.7](#)).

The amount of kEUR 130 relates to interest received in January 2023 for the last quarter of 2022. Since September 2022, after a prevailing period of negative interest, the banks started to apply positive interest rates on the balances of bank accounts held with them (see note [3.6](#)).

2.3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents are financial instruments at amortised cost and include cash at hand, deposits held at call or at short notice with banks (such as current accounts and savings accounts), and other short-term highly liquid investments with original maturities of three months or less.

	EUR '000	
	31.12.2022	31.12.2021
<i>Central treasury cash accounts</i>	157 515	179 759

At 31 December 2022 the cash and cash equivalents comprises entirely amounts placed on bank accounts that are managed centrally by the Treasury team of the Commission.

The decrease in cash and cash equivalents is mostly due to the fact that the cashed contributions during the year were lower than the amounts being paid out to cover expenses and advances for new or ongoing contracts.

NON-CURRENT LIABILITIES

2.4. FINANCIAL LIABILITIES

The net contributions of the donors at 31 December equals 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 received at the year-end. The contribution percentage and the allocation of net results based on it is only indicative. When 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 contributions at 31.12.2021	Contributions cashed in 2022	Contributions before 2022 allocation	% contribution	Allocation of 2022 net expenses	Net contributions at 31.12.2022
<i>European Commission</i>	125 876	115 000	240 876	25.61%	(155 848)	85 027
<i>EDF</i>	380 654	300 000	680 654	72.37%	(440 388)	240 266
Member States:	15 963	–	15 963	1.70%	(10 328)	5 635
<i>Austria</i>	288	–	288	0.03%	(186)	102
<i>Belgium</i>	193	–	193	0.02%	(125)	68
<i>Bulgaria</i>	6	–	6	0.00%	(4)	2
<i>Croatia</i>	9	–	9	0.00%	(6)	3
<i>Cyprus</i>	2	–	2	0.00%	(1)	1
<i>Czech Republic</i>	174	–	174	0.02%	(113)	62
<i>Denmark</i>	3 859	–	3 859	0.41%	(2 497)	1 362
<i>Estonia</i>	24	–	24	0.00%	(15)	8
<i>Finland</i>	435	–	435	0.05%	(281)	154
<i>France</i>	132	–	132	0.01%	(86)	47
<i>Germany</i>	6 295	–	6 295	0.67%	(4 073)	2 222
<i>Greece</i>	2	–	2	0.00%	(2)	1
<i>Hungary</i>	164	–	164	0.02%	(106)	58
<i>Ireland</i>	682	–	682	0.07%	(441)	241
<i>Italy</i>	1 751	–	1 751	0.19%	(1 133)	618
<i>Latvia</i>	9	–	9	0.00%	(6)	3
<i>Lithuania</i>	6	–	6	0.00%	(4)	2
<i>Luxembourg</i>	70	–	70	0.01%	(46)	25

EUR '000

Donor	Net contributions at 31.12.2021	Contributions cashed in 2022	Contributions before 2022 allocation	% contribution	Allocation of 2022 net expenses	Net contributions at 31.12.2022
Malta	19	-	19	0.00%	(12)	7
Netherlands	698	-	698	0.07%	(451)	246
Poland	109	-	109	0.01%	(71)	39
Portugal	76	-	76	0.01%	(49)	27
Romania	1	-	1	0.00%	(1)	0
Slovakia	175	-	175	0.02%	(113)	62
Slovenia	2	-	2	0.00%	(1)	1
Spain	87	-	87	0.01%	(56)	31
Sweden	694	-	694	0.07%	(449)	245
Non-Member States:	3 037	-	3 037	0.32%	(1 965)	1 072
Norway	1 257	-	1 257	0.13%	(813)	444
Switzerland	42	-	42	0.00%	(27)	15
United Kingdom	1 738	-	1 738	0.18%	(1 124)	613
Total	525 530	415 000	940 530	100%	(608 530)	332 000

CURRENT LIABILITIES

2.5. PAYABLES

Payables are liabilities to pay for goods or services that have been received or supplied and - unlike accrued charges - have already been invoiced or formally agreed with the supplier. Payables can relate to both exchange transactions (such as the purchase of goods and services) and non-exchange transactions (e.g. cost claims from beneficiaries of grants, pre-financing or other EU funding).

	EUR '000	
	31.12.2022	31.12.2021
<i>Suppliers</i>	20 735	20 874
<i>Member States</i>	154	372
<i>Third States</i>	-	21 000
<i>Public bodies</i>	10 026	14 681
<i>Other current payables</i>	(0)	(3 785)
<i>Consolidated Entities</i>	60	-
Total	30 975	53 143

The decrease in payables is mostly driven by a decrease of amounts due to Third States. This heading was unusually high in 2021, due to an invoice of kEUR 21 000 for budget support to Morocco that was validated and paid in 2022.

2.6. ACCRUED CHARGES

Accrued charges are the amounts estimated by the Authorising Officer of costs incurred for services and goods delivered during the year but not yet invoiced or processed by the end of the year. The amount comprises the estimated expenses for on-going or ended contracts without validated cost claims. The estimation uses the best available information about the existing contracts: (1) for contracts above EUR 50 million the costs incurred by the contractor are used; (2) for contracts below EUR 50 million the costs are 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.

In order to more accurately reflect in the pro-rata calculation 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 representative of the types of contract and the types of beneficiaries.

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

	EUR '000	
	31.12.2022	31.12.2021
<i>Accrued charges</i>	149 436	139 388

The increase of the accrued charge is in line with the life cycle of the Trust Fund. The Trust Fund reached the peak in contracting at the end of 2021 and although no new operational projects could be contracted in 2022, there are many on-going projects where cost claims have not yet

been received and validated and thus the underlying expenses had to be estimated during the closure.

3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

REVENUE

REVENUE FROM NON-EXCHANGE TRANSACTIONS

Revenue from non-exchange transactions relates to transactions where the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange. The heading mainly includes amounts received from the Commission during the year and recoveries of operational expenses.

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.

	<i>EUR '000</i>	
	2022	2021
<i>Revenues from donations</i>	608 530	871 456

The decrease in the revenue from donations is due to the decrease in expenses to be covered by revenue so as to bring the economic result to nil at year-end.

3.2. RECOVERY OF EXPENSES

The revenue resulting from recovery of expenses refers to operational expenses recovered from beneficiaries during the year and adjustments coming from audits that will be collected in the following year.

	<i>EUR '000</i>	
	2022	2021
<i>Recovery of expenses</i>	754	16

In 2022, 9 recovery orders for a total of kEUR 754 were issued and cashed by year-end. An amount of kEUR 510 represents the amount of ineligible expenses recovered for the project Enhancing State & Community Level Conflict Management Capacity in North-East Nigeria and kEUR 159 for the project Support Programme to the Refugee Settlements and Host Communities in Northern Uganda (SPRS-NU).

REVENUE FROM EXCHANGE TRANSACTIONS

The revenue from exchange transactions and events relates to following types of transactions: rendering of services; sale of goods; and the use by others of entity assets yielding interest, royalties and dividends.

3.3. FINANCIAL REVENUE

EUR '000

	2022	2021
Financial revenue	251	–

Included under this heading is revenue from interest generated on the balances held with banks. As of September 2022, after a prevailing period of negative interest rates, there was a transition to positive interest rates being applied by banks (see note 3.6).

3.4. OTHER EXCHANGE REVENUE

EUR '000

	2022	2021
Interest on pre-financing	–	131
Exchange rate gains	18 902	16 340
Total	18 902	16 471

In 2022 revenue from exchange rate gains amounted to kEUR 18 902. The corresponding foreign exchange losses are included under other expenses (see note 3.7).

EXPENSES

3.5. OPERATIONAL COSTS

EUR '000

	2022	2021
Civilian peace-building	80 001	80 157
Social/welfare services	100 680	120 753
Population policy and administrative management	81 796	130 530
Relief co-ordination	23 820	50 447
Food aid/Food security programmes	8 911	16 799
Agricultural development	7 553	6 364
Food crop production	933	2 284
Reconstruction relief	17 136	34 116
Transport policy and administrative management	18 439	5 122
Road transport	8 192	11 902
Basic health care	21 171	20 327
Public sector policy	38 029	72 595
Teacher training	12	2 090
Primary education	20 456	20 636
Small and medium-sized enterprises (SME)	2 575	33 299
Basic nutrition	5 583	24 099
Anti-corruption organisations and institutions	788	1 394
Security system management and reform	25 274	13 172
Public sector policy	16 036	64 684
Fishery development	(1 330)	5 408
Urban development and management	4 070	6 154
Vocational training	11 722	15 915
Basic drinking water	375	4 558
Material relief	214	5 090
International peacekeeping operations	501	834

EUR '000

	2022	2021
Water resources conservation	1 820	355
Education facilities and training	–	(717)
Women's equality organisations and institutions	–	125
Human Rights	713	918
Employment policy and administrative management	10 994	3 392
Multisector aid	23 400	24 793
Higher education	3 821	3 650
Security and system management and reform	5 592	17 014
Energy policy and administrative management	(33)	(307)
Rural development	7 272	6 690
Public finance management	9 790	5 756
Statistical capacity building	–	(438)
Environmental policy and administrative	2 198	2 100
Human rights	8 822	5 961
Health policy and administrative management	(3 729)	21 571
Business support services and institutions	1 097	1 054
Human rights	11 245	9 876
Elections	8 069	1 268
Legal and judicial development	4 601	2 616
ICT-Computer Hardware and Software	481	1 886
Total	589 090	856 291

3.5.1. Operating costs by management type

EUR '000

	2022	2021
Direct Management		
Implemented by:		
Commission	57 311	108 786
EU delegations	156 821	183 958
	214 132	292 744
Indirect Management		
Implemented by:		
International organisations	213 319	378 851
Private law bodies with a public service mission	116 844	81 946
Public law bodies	43 782	102 695
Third Countries	1 014	54
	374 958	563 546
Total	589 090	856 291

The majority of the operating costs relate to on-going or completed projects without any validated cost claims (or equivalent) available at 31 December and were estimated using the best information available at the time of the preparation of the annual accounts. The 2022 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.

In 2022, operating costs decreased by kEUR 267 201 as a result of the decline in the Trust Fund activities. At the end of 2021, the EUTF Africa reached the peak of its activities as it reached the end of the contracting period. The winding down of the Trust Fund that started hereafter, led to a decrease in the number of open contracts and thus a decrease in expenses. Since no new operational contracts can be signed, open contracts will continue to decrease in the coming years until the Trust Fund is fully wound down. This is clearly visible when looking in particular at the sharp decrease in expenses relating to programmes for public sector policy, population policy, relief co-ordination/reconstruction and SMEs.

Despite this, expenses relating to transport and administrative management increased mainly due to the payment of several invoices relating to the financing agreement for State and Resilience building for Somalia which came to an end in October 2022. Similarly, expenses relating to employment policy and administrative support increased as the ongoing actions funded by this programme have reached their peak in their implementation with several of them ending in 2023. In fact, several invoices relating to these actions were received and paid during 2022.

3.6. FINANCE COST

The heading comprises interest on late payments and other financial expenses charged by banks.

	<i>EUR '000</i>	
	2022	2021
<i>Interest on late payment of charges</i>	12	34
<i>Negative interest</i>	287	516
<i>Write-down of recoverables</i>	344	-
Total	643	550

Due to their nature, the cash balances of the trust funds are kept separately from the treasury of the Commission and are deposited on specific accounts with commercial banking partners. In line with previous years, and until September 2022, the banks applied negative remuneration to these accounts. Thanks to the Commission's measures for minimising the negative interest charges during the first three quarters of the year and the transition to positive interest rates' remuneration as of September, the negative interest decreased significantly in 2022. A positive interest of kEUR 251 is reported under 'Other exchange revenue' (see note 3.3).

The amount of kEUR 344 under the heading 'write-down of recoverables' relates to the impairment of a recovery order issued in July 2022 against a debtor that was declared bankrupt (see note 2.2).

3.7. OTHER EXPENSES

Included under this heading are expenses of administrative nature such as external non IT services, operating leasing expenses, communications and publications, training costs etc.

EUR '000

	2022	2021
<i>Management fee EC and staff costs</i>	14 397	12 673
<i>Technical assistance and communication</i>	9 179	8 326
<i>Foreign exchange losses</i>	12 263	7 056
<i>Audit</i>	24	26
<i>Other administrative expenses</i>	2 840	3 022
Total	38 703	31 103

The amounts under the heading Management fee EC and staff costs comprise of administrative expenses paid to the Commission in advance.

The management costs are charged to the EUTF 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 administrative costs. 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 exchange receivables and non-exchange recoverables.

The significant increase of foreign exchange losses is mostly due to the increase in unrealised losses from the revaluation of balances held in currencies at 31 December 2022.

4. OTHER SIGNIFICANT DISCLOSURES

4.1. OUTSTANDING COMMITMENTS NOT YET EXPENSED

The outstanding commitments not yet expensed comprise the budgetary RAL ('Reste à Liquider') less related amounts that have been included as expenses in the current year's statement of financial performance. The RAL represents 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.

EUR '000

	31.12.2022	31.12.2021
<i>Outstanding commitments not yet expensed</i>	440 498	937 037

The decrease in the RAL is largely due to the fact that the Trust Fund has reached the end of its contracting mandate at the end of 2021 and thus no new projects can be contracted. In fact, in 2022, only 30 new contracts for an amount of EUR 2.69 million for administrative expenses were signed (see note 2.1).

4.2. RELATED PARTIES

The related parties of the 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 Trust Fund and as this is the case, no specific disclosure requirements are necessary for these transactions in accordance with the EU accounting rules.

5. FINANCIAL INSTRUMENTS DISCLOSURES

5.1. TYPES OF RISK

Market risk is the risk that the fair value or future cashflows of a financial instrument will fluctuate, because of variations in market prices. Market risk embodies not only the potential for loss, but also the potential for gain. It comprises currency risk, interest rate risk and other price risk (the EUTF Africa has no significant other price risk).

Currency risk is the risk that the EUTF Africa operations or its investments' value will be affected by changes in exchange rates. This risk arises from the change in price of one currency against another.

Interest rate risk is the possibility of a reduction in the value of a security, especially a bond, resulting from an increase in interest rates. In general, higher interest rates will lead to lower prices of fixed rate bonds, and vice versa. The EUTF Africa does not have any securities thus it is not exposed to the interest rate risk.

Credit risk is the risk of loss due to a debtor's/borrower's non-payment of a loan or other line of credit (either the principal or interest or both) or other failure to meet a contractual obligation. The default events include a delay in repayments, restructuring of borrower repayments and bankruptcy.

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

5.2. CURRENCY RISKS

At 31 December 2022 the ending balances of financial assets and financial liabilities did not include any significant amounts quoted in currencies other than euro. The EUTF Africa is thus not exposed to any significant currency risk.

5.3. CREDIT RISK

At 31 December 2022 the financial assets comprise of cash and cash equivalents of kEUR 157 515 (see note **2.3**) and exchange receivables amounting to kEUR 34 643 (see note **2.2**). The exchange receivables include deferred charges (kEUR 34 498), amounts receivable from customers (kEUR 15) and accrued income (kEUR 130).

EUTF for Africa is thus not exposed to any significant credit risk.

5.4. LIQUIDITY RISK

Maturity analysis of financial liabilities by remaining contractual maturity

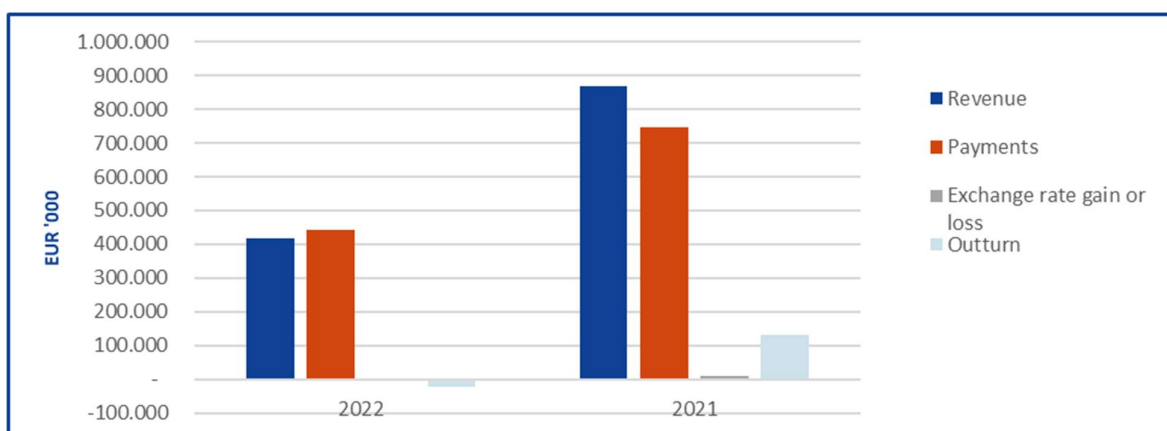
The non-current liabilities comprise long term financial liabilities to donors of kEUR 332 000 (see note **2.4**). Outstanding amounts will be paid back when the EUTF Africa is wound-up. The current liabilities comprise payables of kEUR 30 975 (see note **2.5**) and accrued charges of kEUR 149 436 (see note **2.6**).

PART 3 – ANNUAL FINANCIAL REPORT

1. BUDGET RESULT

EUR '000

	2022	2021
Revenue	419 004	869 893
Payments	441 591	747 598
Exchange rate gain or loss	733	9 284
Budget result	(21 855)	131 579



2. RECONCILIATION OF ECONOMIC RESULT WITH 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

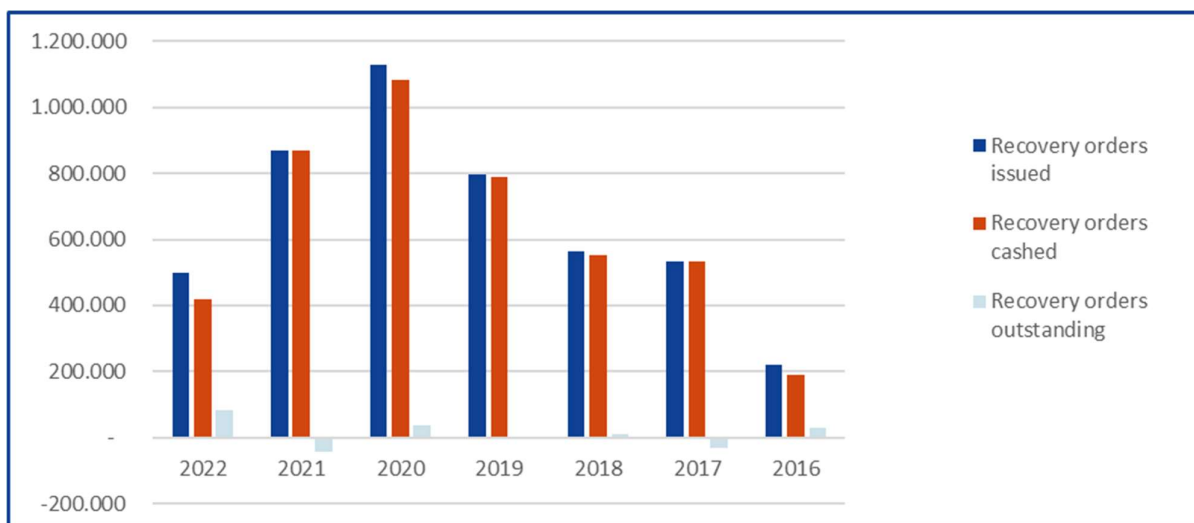
	2022	2021
ECONOMIC RESULT OF THE YEAR	–	–
Revenue		
Entitlements not affecting the budget result	(608 186)	(873 749)
Entitlements collected in current year	411 214	824 745
Entitlements established in previous years and collected in current year	535	45 000
Expenses		
Expenses current year not yet paid	4 763	8 897
Expenses previous year not yet paid	(8 897)	(24 103)
Net effect of pre-financing	306 729	85 994
Accrued expenses (net)	(128 013)	64 794
BUDGET RESULT OF THE YEAR	(21 855)	131 579

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	Interests	47	47	-
2016			220 495	190 495	30 000
2017	2017	Contributions	504 538	504 538	0
	2017	Interests	8	8	-
	2016	Contributions	30 000	30 000	(30 000)
2017			534 546	534 546	(30 000)
2018	2018	Contributions	563 139	553 088	10 051
	2018	Interests	2	2	-
	2018	Returns	15	15	-
2018			563 157	553 106	10 051
2019	2019	Contributions	785 144	778 452	6 692
	2019	Interests	1	1	-
	2019	Returns	203	109	93
	2018	Contributions	10 051	10 051	(10 051)
2019			795 398	788 613	(3 265)
2020	2020	Contributions	1 121 289	1 076 289	45 000
	2020	Interests	(345)	(345)	-
	2020	Returns	310	310	0
	2019	Contributions	6 692	6 692	(6 692)
	2019	Returns	93	93	(93)
2020			1 128 040	1 083 040	38 215
2021	2021	Contributions	805 607	805 607	0
	2021	Interests	(323)	(323)	-
	2021	Returns	20 176	19 609	568
	2020	Contributions	45 000	45 000	(45 000)
2021			870 460	869 893	(44 432)
2022	2022	Contributions	495 000	415 000	80 000
	2022	Interests	-478.42621	-478.42621	0
	2022	Returns	5564.13639	3931.0004	1633.13599
	2021	Returns	551.12071	551.12071	-551.12071
2022			500 637	419 004	81 082
Total			4 612 734	4 438 697	81 650

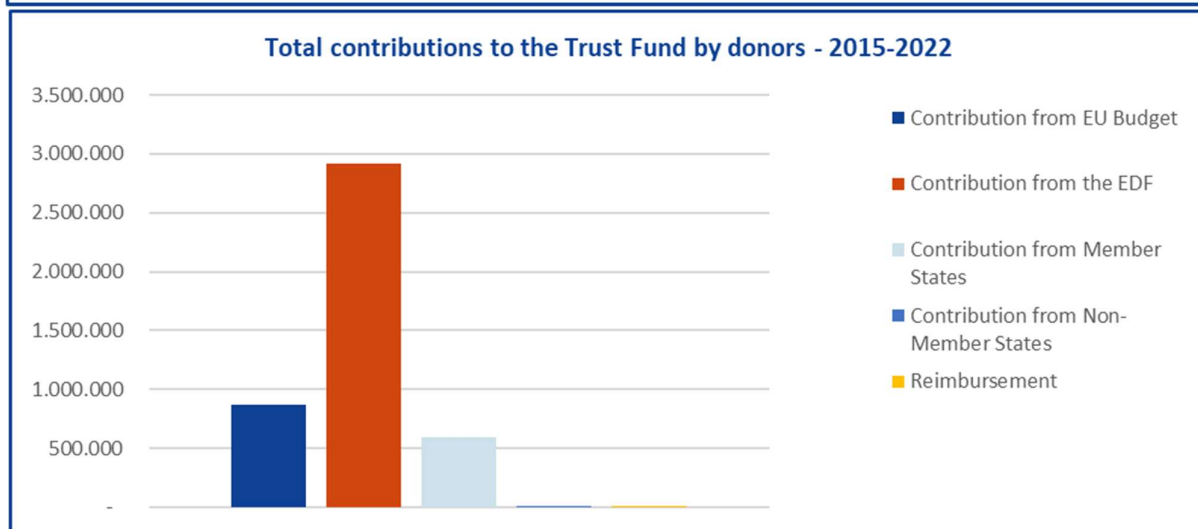
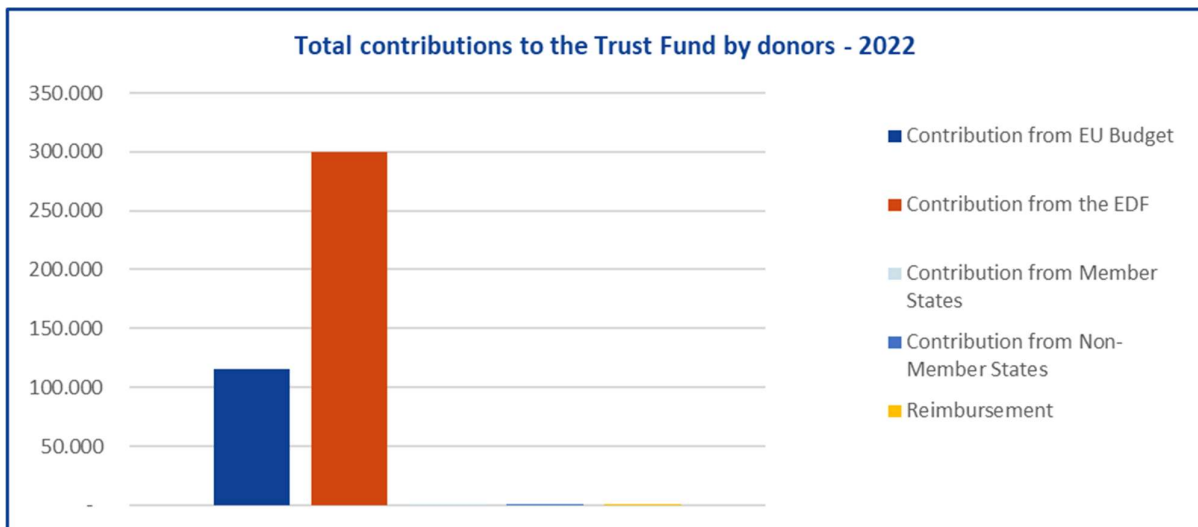


3.2. Overview of contributions by donors

EUR '000

Donor	Contributions received during 2022	Contributions Total	% contribution
EU Budget	115 000	870 763	19.61 %
European Development Fund	300 000	2 921 244	65.80 %
Member States	509	593 347	13.36 %
Non-Member States	-	30 952	0.70 %
Reimbursement	3 973	23 610	0.53 %
Total	419 482	4 439 916	100.00 %

Note: The total contributions in this table do not include interests.



3.3. Breakdown of contributions by external donors

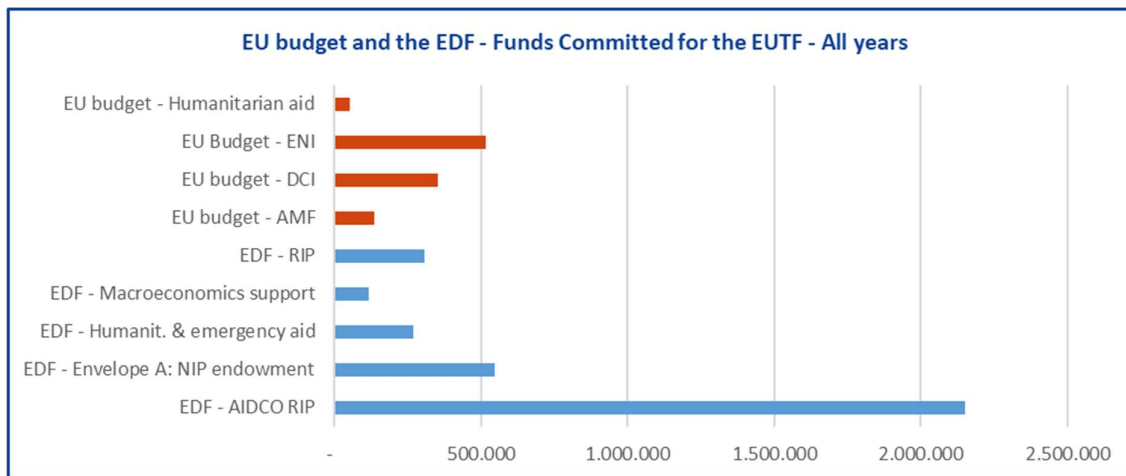
EUR '000

Donor	Contributions received during 2022	Contributions Total	% contribution
Austria	-	9 200	1.43 %
Belgium	-	12 000	1.87 %
Bulgaria	-	550	0.09 %
Croatia	-	600	0.09 %
Cyprus	-	100	0.02 %
Czech Republic	-	10 412	1.62 %
Denmark	-	56 015	8.73 %
Estonia	-	1 750	0.27 %
Finland	-	9 500	1.48 %
France	-	9 000	1.40 %
Germany	-	232 000	36.18 %
Greece	-	50	0.01 %
Hungary	-	9 450	1.47 %
Ireland	-	15 755	2.46 %
Italy	-	123 000	19.18 %
Latvia	-	600	0.09 %
Lithuania	-	400	0.06 %
Luxembourg	-	4 100	0.64 %
Malta	-	475	0.07 %
Netherlands	-	29 362	4.58 %
Poland	-	10 551	1.65 %
Portugal	-	5 000	0.78 %
Romania	-	100	0.02 %
Slovakia	-	10 350	1.61 %
Slovenia	-	130	0.02 %
Spain	-	9 000	1.40 %
Sweden	-	11 757	1.83 %
United Kingdom	-	21 000	3.27 %
Subtotal Member States	-	592 206	92.35 %
Norway	-	26 852	4.19 %
Switzerland	-	4 100	0.64 %
Subtotal non Member States	-	30 952	4.83 %
Total external donors	-	623 158	97.18 %

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	
	2022	2015-2022	2022	2015-2022
EDF - Envelope A: National Indicative Programme (NIP) endowment	-	544 595	-	230 000
EDF - Humanitarian and emergency aid	-	268 500	100 000	268 500
EDF - Humanitarian and emergency aid - AIDCO Regional Indicative Programme (RIP)	-	2 150 000	200 000	2 000 000
EDF - Macroeconomics support	-	117 744	-	117 744
EDF - Regional Indicative Programme (RIP)	-	305 000	-	305 000
EU budget - Asylum, Migration and Integration Fund	-	135 000	-	105 000
EU budget - Development Cooperation Instrument (DCI)	-	352 500	20 000	313 000
EU budget - European Neighbourhood Instrument (ENI)	-	515 163	95 000	412 763
EU budget - Humanitarian Aid	-	50 000	-	40 000
Total	-	4 438 502	415 000	3 792 007



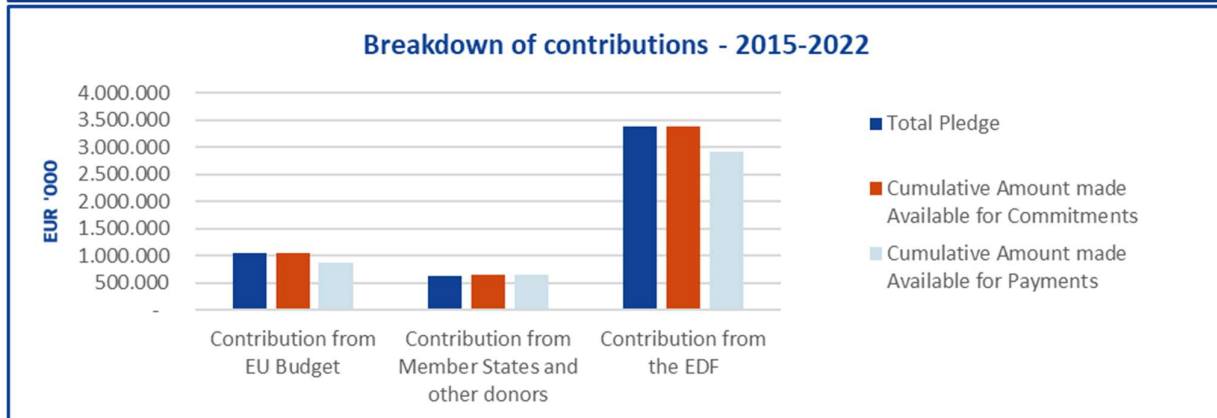
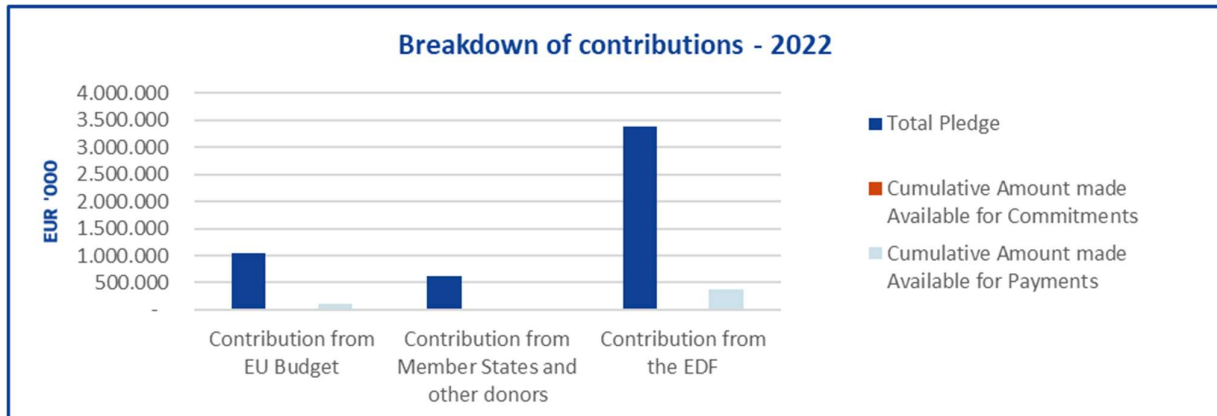
4. IMPLEMENTATION OF BUDGET EXPENDITURE

4.1. Breakdown of appropriations

EUR '000

Origin of funds	Total Pledge	Cumulative Amount made Available for Commitments		Cumulative Amount made Available for Payments	
		2022	2015-2022	2022	2015-2022
Contribution from EU Budget	1 052 663	–	1 052 663	115 000	870 763
Contribution from Member States and other donors	623 158	170	640 054	170	640 054
Contribution from the EDF	3 385 839	3 834	3 392 475	378 834	2 927 880
Total	5 061 660	4 004	5 085 192	494 004	4 438 697

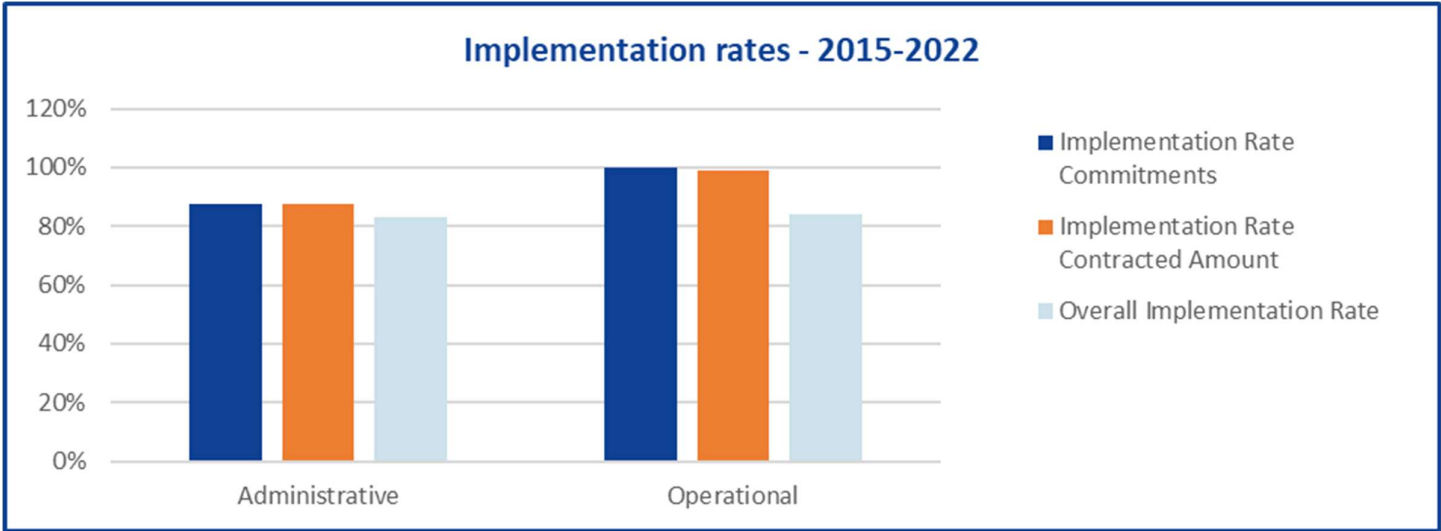
Note: Figures in this table include interests and recoveries.



4.2. Multiannual overview of commitment and payment implementation

EUR '000

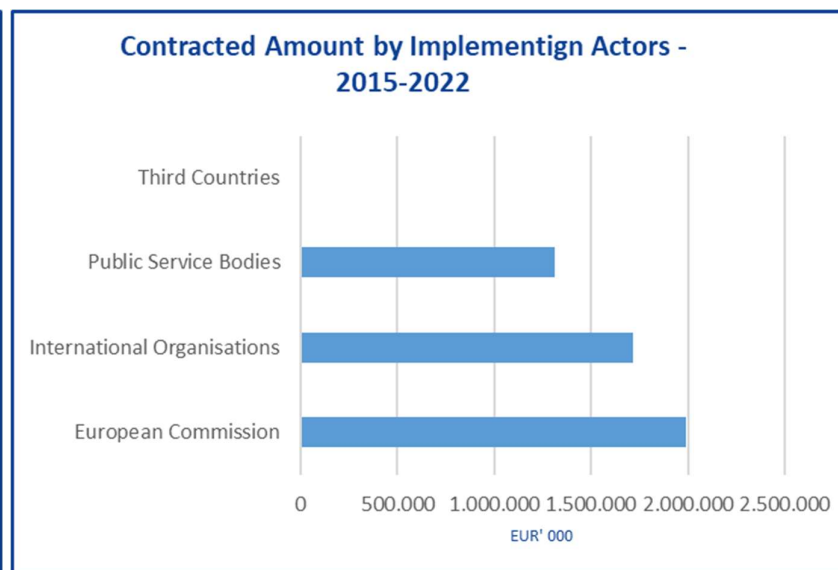
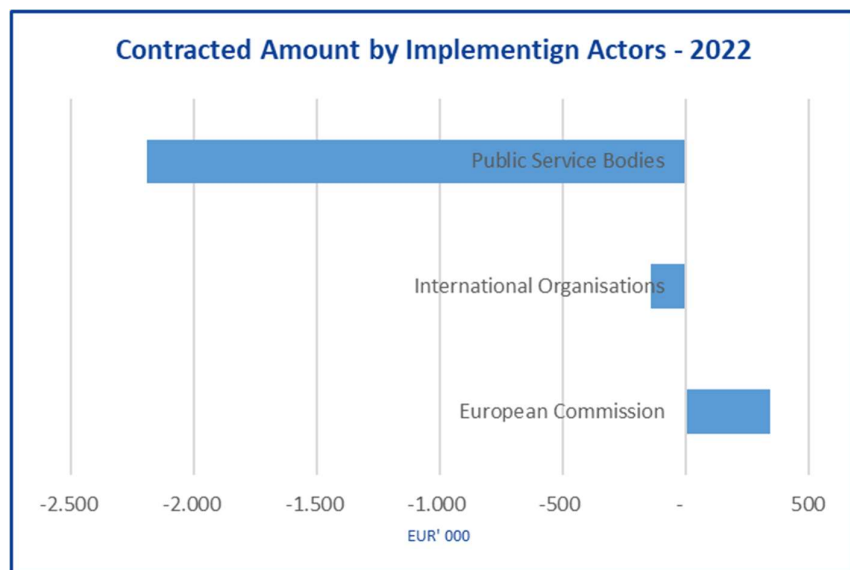
Cumulative Amount made Available for Commitments		Committed Amount		Implem. Rate Commit.	Contracted Amount		Implem. Rate Contracted Amount	Cumulative Amount made Available for Payments		Paid Amount		Overall Implem. Rate
2022	2015-2022	2022	2015-2022	2015-2022	2022	2015-2022	2015-2022	2022	2015-2022	2022	2015-2022	2015-2022
(1)	(2)	(3)=(2)/(1)	(4)	(5)=(4)/(1)	(6)	(7)	(8)=(7)/(1)					
Administrative												
(192)	125 097	382	109 399	87.45 %	382	109 399	87.45 %	10 121	113 691	4 132	103 876	83.04 %
Operational												
4 195	4 960 095	(5 488)	4 946 914	99.73 %	(2 369)	4 915 757	99.11 %	483 883	4 325 006	437 459	4 176 170	84.20 %
Total												
4 004	5 085 192	(5 107)	5 056 313	99.43 %	(1 987)	5 025 156	98.82 %	494 004	4 438 697	441 591	4 280 046	84.17 %



4.3. Breakdown of contracted and paid amount by management type and implementing actor

EUR '000

Management type	Implementing Actor		Contracted Amount - 2022	Contracted Amount - Total	Paid Amount - 2022	Paid Amount - Total
Direct Management:	European Commission	Budget support	-	347 729	17 858	326 841
	European Commission	Commission's Department	(610)	572 263	86 815	461 447
	European Commission	Union's Delegation	955	1 072 569	132 896	853 568
Subtotal			345	1 992 561	237 569	1 641 857
Indirect Management:	International Organisations		(141)	1 718 421	107 346	1 513 586
	Public Service Bodies		(2 192)	1 309 594	94 982	1 120 023
	Third Countries		-	4 580	1 694	4 580
Subtotal			(2 333)	3 032 595	204 022	2 638 189
Total			(1 987)	5 025 156	441 591	4 280 046



4.4. Expenditure by spending area

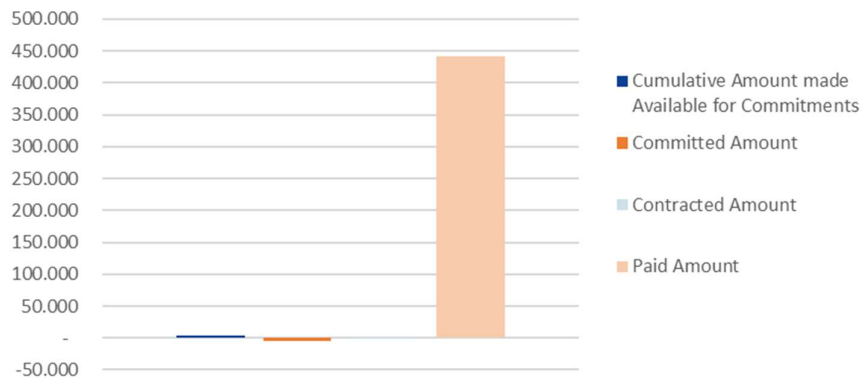
EUR '000

Spending Area	Cumulative Amount made Available for Commitments		Committed Amount		Contracted Amount		Cumulative Amount made Available for Payments		Paid Amount		Overall Implem. Rate
	2022	2015-2022	2022	2015-2022	2022	2015-2022	2022	2015-2022	2022	2015-2022	2015-2022
Agricultural development	1 313	98 442	-	97 129	-	96 983	6 442	96 392	6 442	92 642	94.11 %
Anti-corruption fight	-	5 000	-	5 000	-	4 900	1 524	4 284	1 524	4 284	85.68 %
Audit	94	256	94	256	94	256	26	162	53	162	63.12 %
Basic drinking water	-	27 000	(852)	26 148	(638)	25 847	748	25 769	748	25 769	95.44 %
Basic health care	-	116 860	(1)	116 859	5 021	116 150	14 025	89 132	14 025	89 132	76.27 %
Basic nutrition	-	90 000	-	90 000	(158)	89 742	3 671	68 437	1 871	66 637	74.04 %
Business support	-	5 000	-	5 000	-	4 850	-	4 850	-	4 850	97.00 %
Civilian peace-building	668	758 382	(1 010)	756 704	(1 881)	749 361	58 993	648 349	57 960	640 106	84.40 %
Commission management	375	102 163	375	102 163	375	102 163	375	96 641	4 125	96 641	94.59 %
Dissemination, conferences	-	37	-	37	-	37	-	37	-	37	100.00 %
Education facilities	-	6 210	-	6 210	-	6 210	-	6 210	-	6 210	100.00 %
Elections	-	19 825	-	19 825	-	19 825	(3 719)	18 789	15 494	18 789	94.78 %
Employment policy	-	92 000	-	92 000	-	91 302	12 121	73 125	12 121	73 125	79.48 %
Energy policy	-	3 050	-	3 050	-	3 050	-	2 867	-	2 867	94.00 %
Environmental policy	-	9 900	-	9 900	-	9 700	2 388	4 441	2 388	4 441	44.86 %
Evaluation	-	11 936	-	11 936	(84)	11 529	2 652	6 874	2 652	6 874	57.59 %
Fishery development	-	24 000	-	24 000	-	24 000	1 959	21 650	1 959	21 650	90.21 %
Food aid & security	25	133 025	-	133 000	(162)	131 915	7 710	124 771	7 158	124 183	93.35 %
Food crop production	-	8 000	-	8 000	-	8 000	3 387	4 987	3 387	4 987	62.33 %
Health policy	-	50 000	-	50 000	-	49 846	(123)	49 377	57	49 377	98.75 %
Higher education	-	20 000	-	19 814	-	19 814	-	19 779	-	19 779	98.89 %
Human rights	-	33 500	-	33 500	-	33 200	7 488	24 226	5 988	22 726	67.84 %
ICT	-	3 100	-	3 100	-	3 000	-	2 364	-	2 364	76.25 %
Integrated rural development	-	25 000	-	25 000	-	24 790	6 128	15 430	6 128	15 430	61.72 %
Interest & bank charges	3	99	7	90	7	90	224	318	7	89	89.88 %
Intl peacekeeping operations	212	6 212	(101)	5 899	(9)	5 899	212	6 111	-	5 899	94.95 %

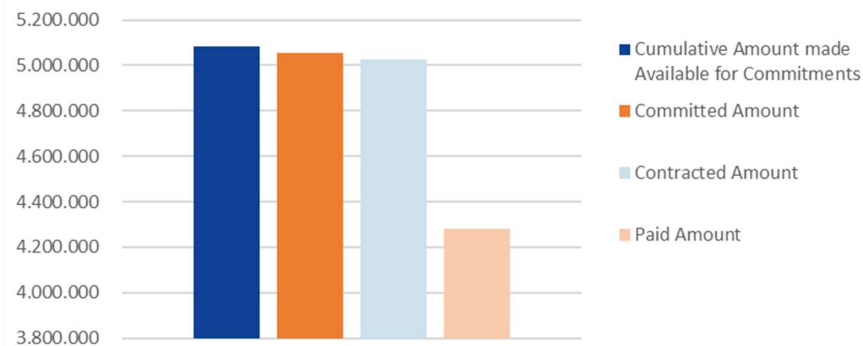
EUR '000

Spending Area	Cumulative Amount made Available for Commitments		Committed Amount		Contracted Amount		Cumulative Amount made Available for Payments		Paid Amount		Overall Implem. Rate
	2022	2015-2022	2022	2015-2022	2022	2015-2022	2022	2015-2022	2022	2015-2022	2015-2022
Legal and judicial development	-	11 900	-	11 900	20	11 770	-	6 925	-	6 925	58.19 %
Material relief	-	27 200	-	26 900	(92)	26 808	(7)	26 092	-	26 092	95.93 %
Multisector aid	-	98 200	-	98 200	-	97 892	14 177	62 869	14 296	62 869	64.02 %
Population policy	1 089	724 938	-	723 833	(491)	721 465	69 258	650 594	67 942	648 629	89.47 %
Primary education	588	106 756	(442)	105 727	(422)	104 996	6 647	70 989	6 059	70 401	65.95 %
Public finance management	-	31 970	-	31 970	-	31 850	-	3 834	-	3 834	11.99 %
Public sector policy	4	545 562	-	545 558	(2 033)	541 499	62 729	445 030	61 945	442 398	81.09 %
Reconstruction relief	-	195 770	-	195 770	-	195 207	37 621	160 521	37 741	160 521	81.99 %
Reintegration military personnel	-	-	-	-	-	-	-	-	-	-	-
Relief co-ordination	319	280 602	-	280 284	39	280 222	29 284	271 893	29 323	271 893	96.90 %
Road transport	-	70 080	-	70 080	-	69 930	(15 074)	52 815	165	52 815	75.36 %
Safe migration and mobility	-	-	-	-	-	-	-	-	-	-	-
Security system management	-	209 874	-	209 874	(63)	209 552	3 253	167 515	6 241	167 115	79.63 %
SME policy	-	74 684	-	74 684	(361)	74 090	1 708	67 728	1 508	67 528	90.42 %
Social / welfare services	124	694 003	(3 176)	690 041	(2 336)	688 094	28 890	645 853	29 113	645 201	92.97 %
Staff costs	-	7 108	-	7 108	-	7 108	-	7 108	-	7 108	100.00 %
Statistical capacity building	-	1 017	-	1 017	-	1 017	(967)	1 017	-	1 017	100.00 %
Teacher training	-	31 662	-	31 662	-	31 662	-	31 637	-	31 637	99.92 %
Technical assistance	207	50 875	-	50 643	1 387	44 286	7 650	31 650	7 594	31 568	62.05 %
Transport policy	-	107 400	-	107 400	(156)	106 921	16 861	84 854	18 863	84 852	79.01 %
Unallocated admin. appropriations	(569)	15 689	-	-	-	-	9 522	9 586	-	-	-
Unallocated appropriations	(446)	1 862	-	-	-	-	80 684	126 222	-	-	-
Urban development	-	39 000	-	39 000	(45)	38 955	3 388	38 789	4 119	38 789	99.46 %
Vocational training	-	49 890	-	49 890	-	49 695	12 235	30 831	12 235	30 831	61.80 %
Water resources	-	10 000	-	10 000	-	10 000	-	9 737	-	9 737	97.37 %
Women's equality org	-	50 152	-	50 152	-	49 675	(87)	19 233	359	19 233	38.35 %
Total	4 004	5 085 192	(5 107)	5 056 313	(1 987)	5 025 156	494 004	4 438 697	441 591	4 280 046	84.17 %

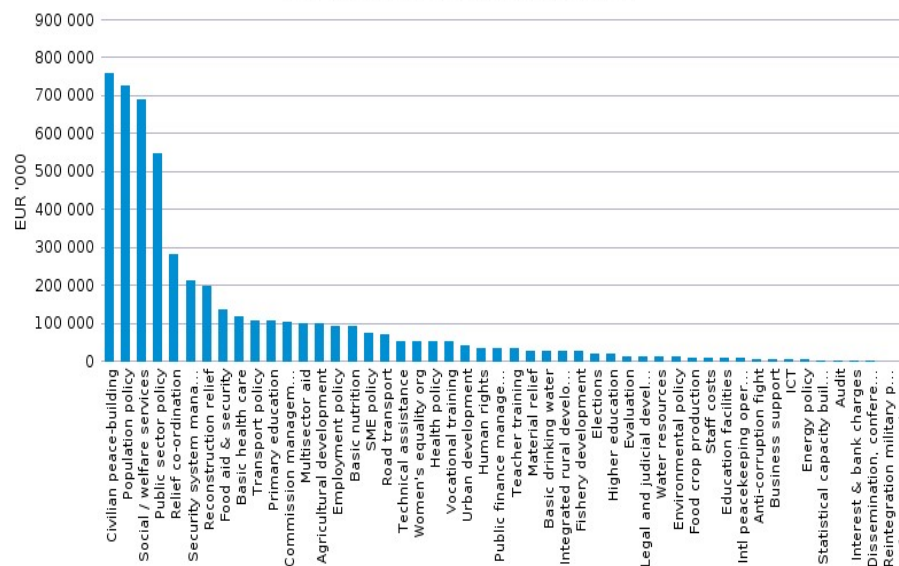
Overview of committed, contracted and paid amounts - 2022



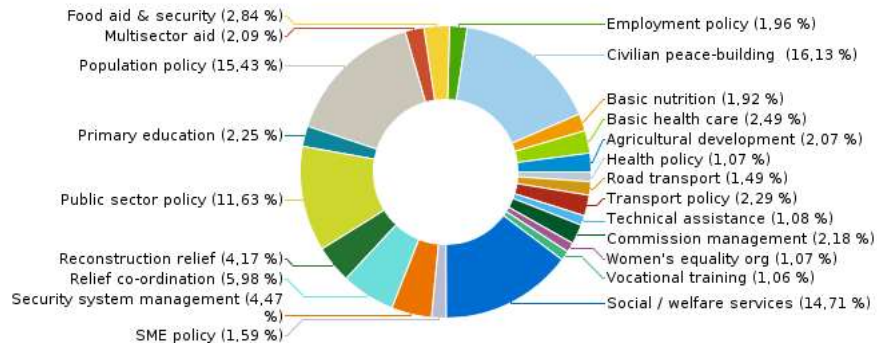
Overview of committed, contracted and paid amounts - 2015-2022



Committed amount by spending area 2015-2022



Committed amount (> EUR 40 million) by main spending area 2015-2022



GLOSSARY

Term	Definition
Amount available for commitments	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	Amounts available for commitments/payments
Budget item	Revenue and expenditure are shown in the budget in accordance with a binding nomenclature that 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 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 honour 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.

3D.2 – DG INTPA – Financial Reports for EU Trust Fund Africa (T005) – Financial Year 2022

Table 1: Commitments

Table 2: Payments

Table 3: Commitments to be settled

Table 4: Balance Sheet

Table 5: Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6: Average Payment Times

Table 7: Income

Table 8: Recovery of undue Payments

Table 9: Ageing Balance of Recovery Orders

Table 10: Waivers of Recovery Orders

Table 11 : Negotiated Procedures

Table 12: Summary of Procedures

Table 13: Building Contracts

Table 14: Contracts declared Secret

Table 15: FPA duration exceeds 4 years

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS until 2022 for EUTF Africa (T005)

Budget Title		Cumulative Commitment appropriations authorised	Commitment appropriations authorised in the year	Cumulative Commitments made	Commitments made in 2022	%
		1		2		3=2/1
01	Administrative expenditure	125,10	-0,19	109,40	0,38	87,45 %
02	Agriculture & rural development	155,44	1,31	154,13	0,00	99,16 %
04	Civil society, local authority	466,29	0,16	466,14	0,00	99,97 %
05	Climate change	9,90	0,00	9,90	0,00	100,00 %
07	Democracy & human rights	72,95	0,00	72,95	0,00	100,00 %
08	Education	214,52	0,59	213,30	-0,44	99,43 %
09	Employment and social inclusion	786,00	0,12	782,04	-3,18	99,50 %
10	Energy	3,05		3,05	0,00	100,00 %
12	Food & nutrition security	133,02	0,02	133,00	0,00	99,98 %
14	Gender equality	5,20	0,00	5,20	0,00	100,00 %
15	Governance	506,91	0,00	506,91	0,00	100,00 %
15.130	Legal and judicial development	11,90		11,90	0,00	100,00 %
16	Health	256,86	0,00	256,86	-0,00	100,00 %
17	Infrastructure, networks	219,58	0,00	219,58	0,00	100,00 %
20	Migration	724,94	1,09	723,83	0,00	99,85 %
22	Private sector development	74,68	0,00	74,68	0,00	100,00 %
23	Trade and regional integration	5,00		5,00	0,00	100,00 %
24	Water & sanitation	37,00	0,00	36,15	-0,85	97,70 %
26	Humanitarian aid (emergency response)	503,57	0,32	502,95	0,00	99,88 %
27	Civil protection	610,14	0,72	608,30	-1,11	99,70 %
97.001	Multisector aid	98,20	0,00	98,20	0,00	100,00 %
98	Horizontal Operational Expenses	63,07	0,30	62,84	0,09	99,63 %
99	Reserves/unallocated Reserves/unallocated	1,86	-0,45			0,00%
Total EUTF Africa (T005)		5.085,19	4,00	5.056,31	-5,11	99,43 %

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS for EUTF Africa (T005) until 2022 (in Million EUR)

Budget Title		Cumulative Payments appropriations authorised	Payment appropriations authorised in the year	Cumulative Payments made	Payments made in 2022	%
		1		2		3=2/1
01	Administrative expenditure	113,69	14,91	103,88	4,13	91,37 %
02	Agriculture & rural development	138,46	23,31	134,71	17,92	97,29 %
04	Civil society, local authority	382,98	81,14	379,89	35,83	99,19 %
05	Climate change	4,44	0,00	4,44	2,39	100,00 %
07	Democracy & human rights	33,48	9,73	31,98	6,35	95,52 %
08	Education	159,45	15,56	158,86	18,29	99,63 %
09	Employment and social inclusion	718,98	111,56	718,33	41,23	99,91 %
10	Energy	2,87		2,87		100,00 %
12	Food & nutrition security	124,77	10,64	124,18	7,16	99,53 %
14	Gender equality	5,15	0,45	5,15		100,00 %
15	Governance	391,59	100,96	391,43	59,72	99,96 %
15.130	Legal and judicial development	6,92	6,92	6,92		100,00 %
16	Health	206,95	22,78	205,15	15,95	99,13 %
17	Infrastructure, networks	178,82	40,98	178,82	23,15	100,00 %
20	Migration	650,59	122,20	648,63	67,94	99,70 %
22	Private sector development	67,73	28,24	67,53	1,51	99,70 %
23	Trade and regional integration	4,85		4,85		100,00 %
24	Water & sanitation	35,51	8,24	35,51	0,75	100,00 %
26	Humanitarian aid (emergency response)	458,51	77,76	458,51	67,06	100,00 %
27	Civil protection	525,18	84,45	516,95	47,62	98,43 %
97.001	Multisector aid	62,87	7,84	62,87	14,30	100,00 %
98	Horizontal Operational Expenses	38,69	6,44	38,60	10,30	99,79 %
99	Reserves/unallocated Reserves/unallocated	126,22	20,80			
Total EUTF Africa (T005)		4.438,70	794,89	4.280,05	441,59	96,43 %

TABLE 3: BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 for EUTF Africa (T005) (in Million EUR)

Budget Title		Commitments	Contracted	Payments	% to be settled	to be settled at end 2022	to be settled at end 2021	RAL Evolution %
		1	2	3 = 2/1	4 = 2-1	5	3=2/1	
01	Administrative expenditure	109,40	109,40	103,88	94,95%	5,52	9,27	-40,44%
02	Agriculture & rural development	154,13	153,77	134,71	87,40%	19,42	37,34	-47,99%
04	Civil society, local authority	466,14	462,46	379,89	81,50%	86,25	122,08	-29,35%
05	Climate change	9,90	9,70	4,44	44,86%	5,46	7,85	-30,43%
07	Democracy & human rights	72,95	72,22	31,98	43,84%	40,97	47,32	-13,41%
08	Education	213,30	212,38	158,86	74,48%	54,45	73,18	-25,60%
09	Employment and social inclusion	782,04	779,40	718,33	91,85%	63,72	108,13	-41,07%
10	Energy	3,05	3,05	2,87	94,00%	0,18	0,18	0,00%
12	Food & nutrition security	133,00	131,91	124,18	93,37%	8,82	15,97	-44,81%
14	Gender equality	5,20	5,15	5,15	99,10%	0,05	0,05	0,00%
15	Governance	506,91	503,58	391,43	77,22%	115,48	175,20	-34,09%
15.130	Legal and judicial development	11,90	11,77	6,92	58,19%	4,98	4,98	0,00%
16	Health	256,86	255,74	205,15	79,87%	51,71	67,67	-23,58%
17	Infrastructure, networks	219,58	218,81	178,82	81,44%	40,76	63,91	-36,22%
20	Migration	723,83	721,47	648,63	89,61%	75,20	143,14	-47,46%
22	Private sector development	74,68	74,09	67,53	90,42%	7,16	8,66	-17,41%
23	Trade and regional integration	5,00	4,85	4,85	97,00%	0,15	0,15	0,00%
24	Water & sanitation	36,15	35,85	35,51	98,22%	0,64	2,24	-71,37%
26	Humanitarian aid (emergency response)	502,95	502,24	458,51	91,16%	44,45	111,51	-60,14%
27	Civil protection	608,30	603,36	516,95	84,98%	91,35	140,08	-34,79%
97.001	Multisector aid	98,20	97,89	62,87	64,02%	35,33	49,63	-28,81%
98	Horizontal Operational Expenses	62,84	56,07	38,60	61,44%	24,23	34,44	-29,63%
Total EUTF Africa (T005)		5.056,31	5.025,16	4.280,05	84,65%	776,27	1.222,96	63,47%

TABLE 3: BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 for EUTF Africa (T005) (in Million EUR)

Budget Title	Commitments outstanding at the end of previous				Commitments of the current year				Total commitm. Outstanding at the end of the year
	Commitm. carried forward from previous year	Decommitm./ Revaluations/ Cancellations	Payments	Commitm. outstanding at year-end	Commitm./ Decommitm./ Revaluations/ Cancellations	Payments	Commitm. outstanding at year-end		
	1	2	3	4=1+2-3	5	6	7=5-6	8=4+7	
01	Administrative expenditure	9,27	0,00	3,75	5,52	0,38	0,38	0,00	5,52
02	Agriculture & rural development	37,34	0,00	17,92	19,42				19,42
04	Civil society, local authority	122,08	0,00	35,83	86,25	7,00	0,00	7,00	93,25
05	Climate change	7,85	0,00	2,39	5,46				5,46
07	Democracy & human rights	47,32	0,00	6,35	40,97	10,00		10,00	50,97
08	Education	73,18	-0,44	18,29	54,45				54,45
09	Employment and social inclusion	108,13	-3,18	41,23	63,72	21,45		21,45	85,17
10	Energy	0,18			0,18				0,18
12	Food & nutrition security	15,97	0,00	7,16	8,82				8,82
14	Gender equality	0,05	0,00		0,05				0,05
15	Governance	175,20	0,00	59,65	115,55	66,07	0,07	65,99	181,55
15.130	Legal and judicial development	4,98	0,00		4,98	4,55		4,55	9,53
16	Health	67,67	-0,00	15,95	51,71	5,00		5,00	56,71
17	Infrastructure, networks	63,91	0,00	23,15	40,76	20,00		20,00	60,76
20	Migration	143,14	0,00	67,94	75,20				75,20
22	Private sector development	8,66	0,00	1,51	7,16				7,16
23	Trade and regional integration	0,15	0,00		0,15				0,15
24	Water & sanitation	2,24	-0,85	0,75	0,64				0,64
26	Humanitarian aid (emergency response)	111,51	0,00	67,06	44,45	12,99		12,99	57,44
27	Civil protection	140,08	-1,11	47,42	91,55	4,04	0,20	3,83	95,39
97.001	Multisector aid	49,63	0,00	14,30	35,33				35,33
98	Horizontal Operational Expenses	34,44	0,00	9,82	24,62	5,90	0,48	5,42	30,03
Total EUTF Africa (T005)		1.222,96	-5,58	440,45	776,93	157,38	1,14	156,24	933,17

TABLE 4 : BALANCE SHEET for EUTF Africa (T005)

BALANCE SHEET		2022	2021
A.I. NON CURRENT ASSETS		14.927.382,50	55.305.480,94
	A.I.5. Non-Current Pre-Financing	14.927.382,50	55.305.480,94
A.II. CURRENT ASSETS		497.484.051,99	662.755.305,73
	A.II.2. Current Pre-Financing	304.055.236,89	437.657.459,34
	A.II.3. Curr Exch Receiv & Non-Ex Recoverables	35.913.637,31	45.338.557,40
	A.II.6. Cash and Cash Equivalents	157.515.177,79	179.759.288,99
ASSETS		512.411.434,49	718.060.786,67
P.I. NON CURRENT LIABILITIES		-332.000.134,91	-525.529.879,87
	P.I.3. Non-Current Financial Liabilities	-332.000.134,91	-525.529.879,87
P.III. NET ASSETS/LIABILITIES		0,00	0,00
	P.III.2. Accumulated Surplus / Deficit	0,00	0,00
P.II. CURRENT LIABILITIES		-180.411.299,58	-192.530.906,80
	P.II.4. Current Payables	-30.975.052,65	-53.142.571,73
	P.II.5. Current Accrued Charges & Defrd Income	-149.436.246,93	-139.388.335,07
LIABILITIES		-512.411.434,49	-718.060.786,67
NET ASSETS (ASSETS less LIABILITIES)		0	0,00
Non-allocated central (surplus)/deficit*		0,00 -	0,00
TOTAL DG		0,00	0,00

TABLE 5: STATEMENT OF FINANCIAL PERFORMANCE for EUTF Africa (T005)

STATEMENT OF FINANCIAL PERFORMANCE	2022	2021
II.1 REVENUES	-628.435.869,27	-887.943.391,92
II.1.1. NON-EXCHANGE REVENUES	-609.283.531,40	-871.472.116,93
II.1.1.5. RECOVERY OF EXPENSES	-753.786,44	-16.245,36
II.1.1.6. OTHER NON-EXCHANGE REVENUES	-608.529.744,96	-871.455.871,57
II.1.2. EXCHANGE REVENUES	-19.152.337,87	-16.471.274,99
II.1.2.1. FINANCIAL INCOME	-250.522,90	-131.382,00
II.1.2.2. OTHER EXCHANGE REVENUE	-18.901.814,97	-16.339.892,99
II.2. EXPENSES	628.435.869,27	887.943.391,92
II.2.1. EXPENSES	628.435.869,27	887.943.391,92
II.2.1.11 OTHER EXPENSES	38.702.622,47	31.102.621,84
II.2.1.2 EXP IMLEM BY COMMISS&EX.AGENC. (DM)	589.089.979,89	856.290.613,74
II.2.1.9 FINANCE COSTS	643.266,91	550.156,34
STATEMENT OF FINANCIAL PERFORMANCE	0,00	0,00

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 5bis : OFF BALANCE SHEET for EUTF Africa (T005)

OFF BALANCE	2022	2021
OB.1. Contingent Assets	19.540.869,42	23.113.528,63
GR for Financial Instruments	323.935,43	416.339,89
GR for performance	462.359,81	990.867,11
GR for pre-financing	18.754.574,18	21.706.321,63
OB.3. Other Significant Disclosures	-440.497.915,68	-937.037.141,95
OB.3.2. Comm against app. not yet consumed	-440.497.915,68	-937.037.141,95
OB.4. Balancing Accounts	420.957.046,26	913.923.613,32
OB.4. Balancing Accounts	420.957.046,26	913.923.613,32
OFF BALANCE	0,00	0,00

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 in 2022 for EUTF Africa (T005)

Legal Times							
Maximum Payment Time (Days)	Total Number of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)
30	39	38	97,44 %	14,8	1	2,56 %	34
60	163	154	94,48 %	30,13849765	9	5,52 %	67,66666667
90	204	196	96,08 %	52,26586345	8	3,92 %	410,66666667

Total Number of Payments	406	388	95,57 %		18	4,43 %	
Average Net Payment Time	47,72455963			39,81401514			218,2407407
Average Gross Payment Time	72,95180128			63,87911852			268,5185185

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
0	55	217	53,45 %	406	284.183.355,39	69,44 %	409.258.978,00

TABLE 7: SITUATION ON REVENUE AND INCOME in 2022 for EUTF Africa (T005)

Revenue Type	RO created during 2022			RO created before 2022			Total		
	Issued	Cashed	Open amount	Open amount at the beginning of the year	Cashed	Open amount	Issued	Cashed	Open amount
	1	2	3 = 1 - 2	4	5	6 = 4 - 5	7 = 1 + 4	8 = 2 + 5	9 = 3 + 6
Contributions	495,00	415,00	80,00	0,00	0,00	0,00	495,00	415,00	80,00
Interests	-0,48	0,00	-0,48	-0,74	0,00	-0,74	-1,22	0,00	-1,22
Returns	5,56	3,93	1,63	0,57	0,55	0,02	6,13	4,48	1,65
Total EUTF Africa (T005)	500,09	418,93	81,15	-0,17	0,55	-0,72	499,91	419,48	80,43

Financial Year	Issuing year	Revenue Type	Issued	Cashed	outstanding
2022	2022	Contributions	495,00	415,00	80,00
	2022	Interests	-0,48	0,00	-0,48
	2022	Returns	5,56	3,93	1,63
	2021	Contributions	805,61	0,00	0,00
	2021	Interests	-0,32	0,00	0,00
	2021	Returns	20,18	0,55	-0,55
	2020	Contributions	45,00	0,00	0,00
2022			1.370,55	419,48	80,60
2021	2021	Contributions	805,61	805,61	0,00
	2021	Interests	-0,32	0,13	-0,45
	2021	Returns	20,18	19,61	0,57
	2020	Contributions	1.121,29	45,00	-45,00
	2020	Interests	-0,34	0,00	0,00
	2020	Returns	0,31	0,00	0,00
	2019	Contributions	6,69	0,00	0,00
	2019	Returns	0,09	0,00	0,00
2021			1.953,50	870,35	-44,89
2020	2020	Contributions	1.121,29	1.076,29	45,00
	2020	Interests	-0,34	0,00	-0,34
	2020	Returns	0,31	0,31	0,00
	2019	Contributions	785,14	6,69	-6,69
	2019	Interests	0,00	0,00	0,00
	2019	Returns	0,20	0,09	-0,09
	2018	Contributions	10,05	0,00	0,00
2020			1.916,65	1.083,39	37,87
2019	2019	Contributions	785,14	778,45	6,69
	2019	Interests	0,00	0,00	0,00
	2019	Returns	0,20	0,11	0,09
	2018	Contributions	563,14	10,05	-10,05
	2018	Interests	0,00	0,00	0,00
	2018	Returns	0,02	0,00	0,00
2019			1.348,50	788,61	-3,26
2018	2018	Contributions	563,14	553,09	10,05
	2018	Interests	0,00	0,00	0,00
	2018	Returns	0,02	0,02	0,00
	2017	Contributions	504,54	0,00	0,00
	2017	Interests	0,01	0,00	0,00
	2016	Contributions	30,00	0,00	0,00
2018			1.097,70	553,10	10,05
2017	2017	Contributions	504,54	504,54	0,00
	2017	Interests	0,01	0,00	0,01
	2016	Contributions	220,45	30,00	-30,00
	2016	Interests	0,05	0,00	0,00
2017			725,04	534,54	-29,99
2016	2016	Contributions	220,45	190,45	30,00
	2016	Interests	0,05	0,00	0,05
2016			220,50	190,45	30,05
Total for EUTF Africa (T005)			8.632,44	8.632,44	80,43

TABLE 8 : FINANCIAL IMPACT OF EX-ANTE AND EX-POST CONTROLS in 2022 for EUTF Africa

EX-ANTE CONTROLS		
	Irregularity	Total undue payments recovered
NON ELIGIBLE IN COST CLAIMS	11.450.974,59	11.450.974,59
CREDIT NOTES	1.464.585,51	1.464.585,51
RECOVERY ORDERS ON PRE-FINANCING		
Sub-Total	12.915.560,10	12.915.560,10

EX-POST CONTROLS		
	Irregularity	Total undue payments recovered
INCOME LINES IN INVOICES		
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING	753.786,44	753.786,44
Sub-Total	753.786,44	753.786,44

GRAND TOTAL (EX-ANTE + EX-POST)	13.669.346,54	13.669.346,54
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TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2022 for EUTF Africa (T005)

	Number at 01/01/2022	Number at 31/12/2022	Evolution	Open Amount (Eur) at 01/01/2022	Open Amount (Eur) at 31/12/2022	Evolution
2021		1			0,00	
2022		8			81.633.135,99	
		9			81.633.135,99	

TABLE 10 : Recovery Order Waivers >= 60 000 EUR in 2022 for EUTF Africa (T005)

Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
Total EUTF Africa (T005)					
Number of RO waivers					
There are no waivers below 60 000 €					

TABLE 11 : Negotiated Procedures in 2022 for EUTF Africa (T005)

External Procedures > € 20,000

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Annex 1 - 39.1 (b) - Tender procedure unsuccessful	1	38.893,75
Total	1	38.893,75

TABLE 12 : Summary of Procedures in 2022 for EUTF Africa (T005)

External Procedures > € 20,000

Procedure Legal base	Number of Procedures	Amount (€)
Negotiated procedure without prior publication (Annex 1 - 11.1)	1	34.712,50
Negotiated procedure with single tender (Annex 1 - 39.1)	1	38.893,75
Simplified procedure - Services/Works < EUR 300 000 - Supplies < EUR 100 000. Legal services as in Annex 1 - 38.6. (Annex 1 - 38.1 (d))	2	102.159,50
Total	4	175.765,75

Internal Procedures > € 60,000

Procedure Legal base	Number of Procedures	Amount (€)
Negotiated Procedure with at least three candidates below euro 60 000 (Art. 137.1 RAP)	1	89.218,00
Total	1	89.218,00

TABLE 13 : BUILDING CONTRACTS in 2022 for EUTF Africa (T005)

Legal Base	Procedure subject	Contract Number	Direct or Specific?	Contractor Name	Contract Subject	Amount (EUR)

TABLE 14 : CONTRACTS DECLARED SECRET in 2022 for EUTF Africa (T005)

Legal Base	Direct or Specific?	LC Date	Contract Number	Contract Subject	Contracted Amount (€)
Annex 1 - 11.1 (i) - Secret contract or contract requiring special security measures	Direct	30-11-2022	T05.2208	T05-EUTF-HOA-REG-26-12 EXPENDITURE VERIFICATION AND SYSTEMS AUDIT OF CONTRACT T05.419 AND T05.1452	34.712,50
1					34.712,50

TABLE 15 : FPA duration exceeds 4 years for EUTF Africa (T005) in 2022

None of your FPA (if any) exceeds 4 years

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Annex 3E – DG INTPA - Provisional annual accounts and financial reports of the EU Trust Fund for Colombia (T006)

Outline annex 3E

3E.1 – Provisional annual accounts of the EU Trust Fund for Colombia – Financial Year 2022

PART 1 – BACKGROUND INFORMATION NOTE ON THE EUTF COLOMBIA

PART 2 – FINANCIAL STATEMENTS AND EXPLANATORY NOTES

- **BALANCE SHEET**
- **STATEMENT OF FINANCIAL PERFORMANCE**
- **CASHFLOW STATEMENT**
- **NOTES TO THE FINANCIAL STATEMENTS**

PART 3 – ANNUAL FINANCIAL REPORT

GLOSSARY

3E.2 – Financial reports for EU Trust Fund Colombia (T006) – Financial Year 2022

PART 1 – BACKGROUND INFORMATION NOTE ON THE EUTF COLOMBIA

1. General background on the entity

Establishment

In accordance with Articles 234 and 235 of the Financial Regulation applicable to the general budget of the Union (EU FR)⁸⁶ and Article 35 of the Financial Regulation applicable to the 11th European Development Fund (EDF FR)⁸⁷, the European Commission may establish Union trust funds for external actions ('EU trust funds'/EUTFs'). The Union trust funds are constituted under an agreement concluded with other donors for emergency and post-emergency actions necessary to react to a crisis, or for thematic actions.

Union trust funds are established by the European Commission by a decision after consultation or approval of the European Parliament and the Council. This decision includes the constitutive agreement with other donors.

Union trust funds are only established and implemented subject to the following conditions:

- There is added value of the Union intervention: the objectives of Union trust funds, in particular by reason of their scale or potential effects, may be better achieved at Union level than at national level and the use of the existing financing instruments would not be sufficient to achieve policy objectives of the Union;
- Union trust funds bring clear political visibility for the Union and managerial advantages as well as better control by the Union of risks and disbursements of the Union and other donors' contributions;
- Union trust funds do not duplicate other existing funding channels or similar instruments without providing any additionality;
- The objectives of Union trust funds are aligned with the objectives of the Union instrument or budgetary item from which they are funded.

Current EU Trust Funds

To date, the Commission has set up four EUTFs:

- The EUTF BÊKOU, 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 EUTF MADAD, a European Union Regional Trust Fund in response to the Syrian crisis. Established on 15 December 2014;

⁸⁶ Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union.

⁸⁷ Council regulation (EU) 2018/1877 of 26 November 2018 on the financial regulation applicable to the 11th European Development Fund, and repealing Regulation (EU) 2015/323.

- The EUTF AFRICA; 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 EUTF COLOMBIA; to support the implementation of the peace agreement in the early recovery and stabilisation post conflict. Established on 12 December 2016.

Mission

The EUTF for Colombia was established to support the implementation of the peace agreement and the early recovery and stabilisation post conflict 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 EUTF for Colombia took place on 12 December 2016.

Main operational activities

The Union trust fund pools together resources from different donors to finance an action on the basis of agreed objectives. 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.

A Union 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.

Governance

A board chaired by the Commission is established for each Union trust fund to ensure a fair representation of the donors and to decide upon the use of the funds. The rules for the composition of the board and its internal rules are laid down in the constitutive agreement of the Union trust fund.

The management of the EUTF Colombia 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 and the Operational Committee of the EUTF Colombia 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 main task of the Board is to establish and review the overall strategy of the trust fund. The Operational Board 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.

Sources of financing

The Colombia Fund is financed through contributions from donors.

2. Annual accounts

Basis for preparation

The legal framework and the deadlines for the preparation of the annual accounts are set by the “Agreement establishing the European Union trust fund, “The Colombia EU Fund”, and its internal rules” (“Constitutive Agreement”). As per this Constitutive Agreement, the annual accounts are prepared in accordance with the rules adopted by the Accounting Officer of the Commission (EU Accounting Rules, EAR), which are based on internationally accepted accounting standards for the public sector (IPSAS).

Accounting Officer

Based on the Constitutive Agreement, the Accounting Officer of the Commission serves as the Accounting Officer of the Trust Fund.

Composition of the annual accounts

The annual accounts cover the period from 1 January to 31 December and comprise the financial statements and the reports on the implementation of the budget. While the financial statements and the complementary notes are prepared on an accrual accounting basis, the budget implementation reports are primarily based on movements of cash.

Process from provisional accounts to discharge

The annual accounts are subject to independent external audit. The provisional annual accounts prepared by the Accounting Officer are transmitted, by the 15th of February of the following year, to the Operational Committee who then transmits them to the audit company selected by the entity following a tender procedure. Following the audit, the Accounting Officer prepares the final annual accounts and submits them to the Operational Committee for approval.

3. Operational highlights

3.1. Achievements of the year

In 2022, six new contracts were signed (T06.98, T06.99, T06.100, T06.101, T06.102, T06.104), for a total amount of EUR 386 435. Four contracts are expenditure verification ones, 1 audit and 1 for the a mid-term evaluation.

Number	Contract Title	Amount EUR
T06.98	Audit EUTF	97 250
T06.99	Expenditure verification, T06.29, Serputumayo	18 710
T06.100	EUTF Mid Term Evaluation	187 850
T06.101	Expenditure verification T06.2	29 074
T06.102	Verification of costs on project T06.09 (Ruralpaz)	19 500
T06.104	Verification of costs on 2 projects (T06.24 y T06.35)	34 051
Total		386 435

The call for tenders for the EUTF mid-term evaluation was launched during 2021, and the evaluation exercise took place in 2022. The aim of the EUTF evaluation is to provide inputs guiding further interventions and taking stock of lessons learned that could be capitalised under the Team Europe Initiative (TEI) for Peace in Colombia. The reference period for the analysis covers the period between the beginning of the EUTF's operations in January 2017 and June 2022.

The evaluation report confirmed that the EUTF has been an effective instrument in responding to national priorities in support of the Peace Agreement implementation, particularly regarding key aspects of the Comprehensive Rural Reform (Point 1 of the Agreement) and the need to reincorporate FARC-EP Ex-combatants (Point 3.2). The EUTF has enabled a permanent dialogue between the Government of Colombia, the EUD and the Member States. It has allowed the EU-Delegations and the Member States to be seen as a whole and to share common messages based on European values.

The report highlights the efficiency of the EUTF as compared to other possible implementation modalities. The quality of the interventions meets the expected standards and reflects the commitment to offer a rapid response to the demands of the Peace Agreement implementation and the expectations of the ex-combatants. The preparation of the 2019 and 2020 interventions is considered solid and exhaustive, in particular the quality of the formulation of the budget supports. The process and selection criteria of the interventions were clearly defined with the involvement of Government, representatives of donor countries and staff from Brussels. The monitoring and control systems are adequate. Financial management of the projects complies with regulations and standards, the annual audits of the interventions were correctly carried out, and the reports followed up.

The evaluation report concludes that the EUTF had particular value added in two areas: on political dialogue, it has been an effective platform for the dissemination of democratic values and the principles that support long-lasting peace; the technical support provided has contributed to strengthening the institutional capacities of implementing and co-implementing entities.

In terms of lessons learned, the evaluation highlights that the EUTF procedures enabled a response to the priorities expressed by the Government and the target groups, in a rapid and flexible manner. Thus, it became an effective platform to project a political and cooperation image, shared and coherent with EU principles and those of the donor countries. The configuration and operation of the EUTF's governance bodies have been key factors in ensuring their appropriateness and adaptability and worked as an effective platform to coordinate cooperation.

At 31/12/2022 there are 33 EUTF ongoing operational contracts, a further 18 are closed or in administrative closure phase, and two have been cancelled.

The following contracts have been closed:

	Contract number	Contract Title	Closure date
1	T06.3	FRONTERAS PARA LA PAZ	25/05/2022
2	T06.13	PEDAGOGIA PARA LA PAZ, COLOMBIA 2020	23/04/2021
3	T06.16	PODER MUJER	17/12/2021

4	T06.17	AMAZONIA JOVEN: CAQUETA	03/06/2022
5	T06.21	AUDIT EUTF 2017 – 2020	28/04/2022
6	T06.22	RESANDER	16/02/2021
7	T06.27	CAPACITY DEVELOPMENT FOR PSYCHOSOCIAL SUPPORT	19/01/2022
8	T06.32	TEJIDOS	23/06/2022
9	T06.34	FORTALECIMIENTO DE ORGANIZACIONES DE ECONOMÍA SOLIDARIA, PARA EL DESARROLLO DE INICIATIVAS ECONÓMICAS Y PRODUCTIVAS EN ESPACIOS TERRITORIALES DE CAPACITACIÓN Y REINCORPORACIÓN.	06/07/2022
10	T06.36	PISCICULTURA DEL COMÚN	11/05/2022
11	T06.38	VERIFICACIÓN DE GASTOS T06.5 - AUDIT 2018/104055	25/02/2021
12	T06.46	VERIFICACIÓN DE GASTOS PARA EL CONTRATO - T06-16 CARITAS	11/03/2021
13	T06.47	VERIFICACIÓN DE GASTOS CONTRATO T06.10	01/03/2021
14	T06.69	VERIFICACION DE GASTOS DEL CONTRATO T06.3	28/04/2022
15	T06.70	VERIFICACIÓN DE GASTOS CONTRATO T06-2	28/04/2022
16	T06.87	VERIFICACIÓN DE GASTOS CONTRATO T06.5 - NASA	28/04/2022
17	T06.10	PUEDES	Administrative Closure
18	T06.23	PROCESOS DE INTEGRACIÓN SOCIOECONÓMICA Y COLECTIVA COMO ESTRATEGIA DE DINAMIZACIÓN COMUNITARIA Y CONSTRUCCIÓN DE PAZ.	Administrative Closure

While new operational contracts cannot be signed, the implementation of ongoing contracts will continue until 2024, with the last “end date of activities” being currently 22/12/2024. Closure activities (reception of final reports, verification of expenses, final payments, etc.) will stretch into the first half of 2025.

The governance structure of Team Europe Initiative for Peace was established in 2021. The intervention logic was agreed with Member States in 2022. New EU actions to support the implementation of the Peace Agreement for a total amount of EUR 15.8 million are currently in the pipeline. These actions will contribute to the TEI Peace and will build on experiences and lessons learnt of previous EU and EUTF programmes on peace, gender and migration. In particular:

Action 1 Support the Transitional Justice (EUR 2 million), supporting the implementation of Chapter 5 of the Peace Agreement and giving continuity to the support to the Transitional Justice System.

Action 2 Support Venezuelan migrants and host communities (EUR 10 million), focusing on the management of the Venezuelan migration crisis and on peace building between migrants and host communities.

Action 3 Gender-based violence (EUR 3.8 million) focusing on gender in a conflict context and complementing efforts mainstreaming gender in all EU’s programmes.

3.2. Budget and budget implementation

One of the key features of the EUTF for Colombia is the capacity to leverage EU contributions to attract funding and political support. Part of the resources for the EUTF came from the bilateral EU programme, but the majority of funding came as a fresh contribution from the EU, and also from EU Member States, UK and Chile, who contributed EUR 37 million, or 28% of the global amount of the EUTF.

In terms of budgetary implementation, by December 2022, 99% of the financial resources of the Fund were committed, and 76% of them executed.

The year 2021 was the last year for receiving contributions to the EUTF (until 30/06/2021) and to sign new operational contracts (until 31/12/2021). Therefore no new commitments were made in 2022.

The remaining appropriations will be used (in line with the Constitutive Agreements and EU financial regulations) to pay outstanding administrative costs until 2025 (within the established limits), and to contract audits, verifications of expenses or communication initiatives as necessary.

While new operational contracts will continue until 2024, with the last “end date of activities” being currently 22 December 2024. Closure activities (reception of final reports, verification of expenses, final payments, etc.) will stretch into the first half of 2025.

3.3. Impact of the activities in the financial statements

In the financial statements, the impact of the above mentioned activities are most visible when looking at:

- **Pre-financing** (see notes **2.1**): decreased by kEUR 4 557 due to the fact that the clearing of the pre-financing with expenses incurred for ongoing or ended projects was higher than the amounts of new pre-financing stemming from new contracts signed in 2022. In 2022 only 6 contracts were signed relating to administrative activities: audit, evaluation, verification for an amount of kEUR 386. kEUR 7 149 was paid as pre-financing.
- **Cash and cash equivalents** (see note **2.3**): increased by kEUR 3 873, which can be explained by the fact that the contributions cashed during the year are higher than the payments made for advances and ongoing projects.
- **Other expenses** (see notes **3.7**): in 2022, several new administrative contracts have been signed in order to evaluate and monitor project implementation, giving visibility and expertise. The increase of kEUR 1 205 occurred mainly on the technical assistance and evaluation expenditure.

PART 2 – FINANCIAL STATEMENTS AND EXPLANATORY NOTES⁸⁸

BALANCE SHEET

EUR '000

	Note	31.12.2022	31.12.2021
NON-CURRENT ASSETS			
<i>Pre-financing</i>	2.1	–	1 974
		–	1 974
CURRENT ASSETS			
<i>Pre-financing</i>	2.1	3 584	6 167
<i>Exchange receivables and non-exchange recoverables</i>	2.2	1 898	1 601
<i>Cash and cash equivalents</i>	2.3	12 475	8 602
		17 957	16 370
TOTAL ASSETS		17 957	18 343
NON-CURRENT LIABILITIES			
<i>Financial liabilities</i>	2.4	(11 893)	(12 907)
		(11 893)	(12 907)
CURRENT LIABILITIES			
<i>Payables</i>	2.5	(1 294)	(346)
<i>Accrued charges</i>	2.6	(4 770)	(5 090)
		(6 064)	(5 436)
TOTAL LIABILITIES		(17 957)	(18 343)
NET ASSETS		–	–

⁸⁸ It should be noted that due to the rounding of figures into thousands of euros (kEUR), some financial data in the tables below may appear not to add-up.

STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

	Note	2022	2021
REVENUE			
Revenue from non-exchange transactions			
<i>Revenue from donations</i>	3.1	16 014	15 049
<i>Recovery of expenses</i>	3.2	30	-
		16 044	15 049
Revenue from exchange transactions			
<i>Financial revenue</i>	3.3	57	-
<i>Other exchange revenue</i>	3.4	1 280	1 287
		1 337	1 287
Total revenue		17 380	16 336
EXPENSES			
<i>Operating expenses</i>	3.5	(15 262)	(15 370)
<i>Finance costs</i>	3.6	(21)	(73)
<i>Other expenses</i>	3.7	(2 097)	(892)
Total expenses		(17 380)	(16 336)
ECONOMIC RESULT OF THE YEAR		-	-

CASHFLOW STATEMENT

EUR '000

	2022	2021
<i>Economic result of the year</i>	-	-
Operating activities		
<i>(Increase)/decrease in pre-financing</i>	4 557	(3 036)
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	(297)	103
<i>Increase/(decrease) in financial liabilities</i>	(1 014)	(1 621)
<i>Increase/(decrease) in payables</i>	948	(2 672)
<i>Increase/(decrease) in accrued charges</i>	(321)	(173)
NET CASHFLOW	3 874	(7 399)
<i>Net increase/(decrease) in cash and cash equivalents</i>	3 874	(7 399)
<i>Cash and cash equivalents at the beginning of the year</i>	8 602	16 001
<i>Cash and cash equivalents at year-end</i>	12 475	8 602

NOTES TO THE FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. ACCOUNTING PRINCIPLES

The objective of financial statements is to provide information about the financial position, performance and cashflows of an entity that is useful to a wide range of stakeholders.

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, 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 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	31.12.2022	31.12.2021	Currency	31.12.2022	31.12.2021
BGN	1.9558	1.9558	PLN	4.6808	4.5969
CZK	24.1160	26.8580	RON	4.9495	4.9490
DKK	7.4365	7.4364	SEK	11.1218	10.2503
GBP	0.88693	0.84028	CHF	0.9847	1.0331
HRK	7.5345	7.5156	JPY	140.6600	130.3800
HUF	400.8700	369.1900	USD	1.0666	1.1326

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: amounts for employee benefit liabilities, financial risk of accounts receivable and the amounts disclosed in the notes concerning financial instruments, impairment allowance for financial assets at amortised cost and for financial guarantee contract liabilities, accrued revenue and charges, provisions, degree of impairment of intangible assets and property, plant and equipment, net realisable value of inventories, contingent assets and liabilities. Actual results could differ from those estimates.

Reasonable estimates are an 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.

1.2.4. Application of new and amended European Union Accounting Rules (EAR)

New EAR which are effective for annual periods beginning on or after 1 January 2022

There are no new EAR which became effective for annual periods beginning on or after 1 January 2022.

New EAR adopted but not yet effective at 31 December 2022

There are no new EAR adopted during 2022.

1.3. BALANCE SHEET

1.3.1. 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. Thus, as the entity retains control over the pre-financing and is entitled to a refund for the ineligible part, the amount is recognised as an asset.

Pre-financing is initially recognised on the balance sheet when cash is transferred to the recipient. It is measured at the amount of the consideration given. In subsequent periods pre-financing is measured at the amount initially recognised on the balance sheet less eligible expenses (including estimated amounts where necessary) incurred during the period.

1.3.2. Receivables and recoverables

The EU accounting rules require separate presentation of exchange and non-exchange transactions. To distinguish between the two categories, the term 'receivable' is reserved for

exchange transactions, whereas for non-exchange transactions, i.e. when the EU receives value from another entity without directly giving approximately equal value in exchange, the term 'recoverables' is used (e.g. recoverables from Member States related to own resources).

Receivables from exchange transactions meet the definition of financial instruments. The entity classified them as financial assets at amortised cost and measured them accordingly.

Recoverables from non-exchange transactions are carried at fair value as at the date of acquisition 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.

1.3.3. Cash and cash equivalents

Cash and cash equivalents are financial assets at amortised cost 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.

1.3.4. 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, or pre-financing received (see note **1.4.1**).

Where grants or other funding are provided to the beneficiaries, the cost claims are recorded as payables for the requested amount, at the moment 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. The corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

1.3.5. 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, or 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. These 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, revenue 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. For the EU entities, transfers mostly comprise funds received from the Commission (e.g. balancing subsidy to the traditional agencies, operating subsidy for the delegation agreements).

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.

(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 the incurring of liabilities that result in decreases in net assets. 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 the

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 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. CONTRIBUTIONS FROM DONORS

The EU trust fund is required to finance specific projects and to 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 (see note **1.4.1**). When the trust fund receives resource, a liability that equals 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. The corresponding amount of contributions is recognised as non-exchange revenue from donation. Consequently the effect on the 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 trust fund is wound up the actual split of remaining resources will be decided by the Board.

1.6. CONSOLIDATION

The accounts of this entity are fully consolidated in the annual accounts of the Commission.

2. NOTES TO THE BALANCE SHEET

ASSETS

2.1. PRE-FINANCING

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 underlying contract, decision, agreement or basic legal act.

EUR '000

	31.12.2022	31.12.2021
<i>Non-current pre-financing</i>	-	1 974
<i>Current pre-financing</i>	3 584	6 167
Total	3 584	8 141

The pre-financing decreased by kEUR 4 557 because amounts paid on new or amended contracts were lower than clearing of pre-financing for expenses for on-going or ended projects. This evolution is in line with winding down of the trust fund. As no new operational contracts can be signed, all the 6 new contracts signed in 2022 for a total of kEUR 352 are of an administrative nature (mid-term evaluations, expenditure verifications, audit).

As last year, the guarantees received covering pre-financing remained at kEUR 626.

2.1.1. Non-current pre-financing by management mode

EUR '000

	31.12.2022	31.12.2021
Direct Management		
<i>Implemented by:</i>		
<i>EU delegations</i>	-	1 291
	-	1 291
Indirect Management		-
<i>Implemented by:</i>		-
<i>Public law bodies</i>	-	683
<i>International organisations</i>	-	-
	-	683
Total	-	1 974

2.1.2. Current pre-financing by management mode

EUR '000

	31.12.2022	31.12.2021
Direct Management		
<i>Implemented by:</i>		
<i>EU delegations</i>	2 613	3 871
	2 613	3 871

Indirect Management		
<i>Implemented by:</i>		
<i>International organisations</i>	302	1 525
<i>Public law bodies</i>	668	771
	971	2 296
Total	3 584	6 167

2.2. EXCHANGE RECEIVABLES AND NON-EXCHANGE RECOVERABLES

Exchange transactions are transactions in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange. Non-exchange transactions are transactions in which an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

	EUR '000	
	31.12.2022	31.12.2021
Recoverables from non-exchange transactions		
<i>Amounts receivable from public bodies</i>	884	–
Recoverables from exchange transactions	884	–
<i>Accrued income charges</i>	11	–
<i>Deferred charges</i>	1 003	1 601
	1 014	1 601
Total	1 898	1 601

The heading amounts receivable from public bodies comprises a recovery order of unused pre-financing of the project Rutas para La Paz. This project started in 2017 and ended in 2021 and created conditions for a stable and lasting peace through strengthening local economies.

2.3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents are financial instruments at amortised cost and include cash at hand, deposits held at call or at short notice with banks (such as current accounts and savings accounts), and other short-term highly liquid investments with original maturities of three months or less.

	EUR '000	
	31.12.2022	31.12.2021
<i>Central treasury cash accounts</i>	12 475	8 580
<i>BNP Paribas Fortis</i>	–	22
Total	12 475	8 602

At 31 December 2022, the cash and cash equivalents was comprised entirely of amounts placed on current accounts that are held centrally by the Treasury of the Commission. The increase under this heading can be explained by the fact that the contributions cashed in 2022 are higher than the pre-financing and payments for ongoing projects made during the year.

NON-CURRENT LIABILITIES

2.4. FINANCIAL LIABILITIES

The net contributions of the donors at 31 December equals 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 received at the year-end. The contribution percentage and the allocation of net results based on it is only indicative. When 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 contributions at 31.12.2021	Contributions cashed in 2022	Contributions before 2022 allocation	% contribution	Allocation of 2022 net expenses	Net contributions at 31.12.2022
European Commission	8 852	15 000	23 852	85.47%	(13 687)	10 165
Member States:	3 960	–	3 960	14.19%	(2 272)	1 687
Austria	1	–	1	0.00%	(0)	1
Croatia	1	–	1	0.00%	(1)	0
Cyprus	–	–	–	0.00%	(0)	(0)
Czech Republic	3	–	3	0.01%	(2)	1
Finland	104	–	104	0.37%	(60)	44
France	225	–	225	0.81%	(129)	96
Germany	384	–	384	1.38%	(220)	164
Hungary	1	–	1	0.00%	(1)	0
Ireland	593	–	593	2.12%	(340)	253
Italy	369	–	369	1.32%	(212)	157
Latvia	–	–	–	0.00%	(0)	(0)
Lithuania	12	–	12	0.04%	(7)	5
Luxembourg	2	–	2	0.01%	(1)	1
Malta	–	–	–	0.00%	(0)	(0)
Netherlands	239	–	239	0.86%	(137)	102
Portugal	9	–	9	0.03%	(5)	4
Romania	12	–	12	0.04%	(7)	5
Slovakia	1	–	1	0.00%	(0)	1
Slovenia	1	–	1	0.00%	(1)	0
Spain	403	–	403	1.44%	(231)	171
Sweden	1 601	–	1 601	5.74%	(919)	682
Non-Member States:	96	–	96	0.35%	(55)	41
United Kingdom	69	–	69	0.25%	(40)	29
Chile	27	–	27	0.10%	(15)	12
Total	12 907	15 000	27 907	100.00%	(16 014)	11 893

CURRENT LIABILITIES

2.5. PAYABLES

Payables are liabilities to pay for goods or services that have been received or supplied and - unlike accrued charges - have already been invoiced or formally agreed with the supplier. Payables can relate to both exchange transactions (such as the purchase of goods and services) and non-exchange transactions (e.g. cost claims from beneficiaries of grants, pre-financing or other EU funding).

	<i>EUR '000</i>	
	31.12.2022	31.12.2021
<i>Suppliers</i>	69	155
<i>Other current payables</i>	1 225	191
Total	1 294	346

The increase of the outstanding payables is due to a specific invoice of kEUR 1 060 from the Government of Colombia and its Agency for Reincorporation and Normalisation which was still pending validation and settlement at year end. This invoice concerns budget support on the housing for former combatants of the former Revolutionary Armed Forces of Colombia (FARC).

The remaining outstanding amounts are due in 2023.

2.6. ACCRUED CHARGES

Accrued charges are the amounts estimated by the Authorising Officer of costs incurred for services and goods delivered during the year but not yet invoiced or processed by the end of the year. The amount comprises the estimated expenses for on-going or ended contracts without validated cost claims. The estimation uses the best available information about the existing contracts: (1) for contracts above EUR 50 million the costs incurred by the contractor are used; (2) for contracts below EUR 50 million the costs are 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.

In order to more accurately reflect in the pro-rata calculation 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 representative of the types of contract and the types of beneficiaries.

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

	<i>EUR '000</i>	
	31.12.2022	31.12.2021
<i>Accrued charges</i>	4 770	5 090

3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

REVENUE

REVENUE FROM NON-EXCHANGE TRANSACTIONS

Revenue from non-exchange transactions relates to transactions where the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange. The heading mainly includes amounts received from the Commission during the year and recoveries of operational expenses.

3.1. REVENUE FROM DONATIONS

This heading represents contributions from donors recognised as revenue in line with the incurred expenses. Consequently the impact on the economic result of the year is nil.

	<i>EUR '000</i>	
	31.12.2022	31.12.2021
<i>Revenues from donations</i>	16 014	15 049

3.2. RECOVERY OF EXPENSES

The revenue resulting from recovery of expenses refers to operational expenses recovered from beneficiaries during the year and adjustments coming from audits that will be collected in the following year.

	<i>EUR '000</i>	
	2022	2021
<i>Recovery of expenses</i>	30	-

REVENUE FROM EXCHANGE TRANSACTIONS

Revenue from non-exchange transactions relates to transactions where the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange. The heading mainly includes amounts received from the Commission during the year and recoveries of operational expenses.

3.3. FINANCIAL REVENUE

	<i>EUR '000</i>	
	2022	2021
<i>Interest income</i>	57	-

Included under this heading is revenue from interest generated on the balances held with banks. As of September 2022, after a prevailing period of negative interest rates, there was a transition to positive interest rates being applied by banks (see note [3.6](#)).

3.4. OTHER EXCHANGE REVENUE

	31.12.2022	31.12.2021
Foreign exchange gains	1 280	1 287

The corresponding foreign exchange losses are included under other expenses (see note 3.7).

EXPENSES

3.5. OPERATING COSTS

Included under this heading are expenses incurred in relation to operational activities.

	EUR '000	
	2022	2021
Reintegration and SALW control	3 720	1 732
Rural development - Integrated rural development	10 944	13 024
Staff costs	598	614
Total	15 262	15 370

In line with winding down of the trust fund no new operational contracts were signed in 2022 and 18 contracts were operationally closed in 2022. The remaining 33 contracts for operational activities should be implemented by 2024. Similarly to last year, the rural development programme remains the largest programme of the trust fund. It focuses on improvement of living conditions, institutional and organizational strengthening, and lasting peacebuilding in the region.

The reintegration and small arms and light weapons (SALW) control includes projects for re-integration of former FARC members. These projects will help the people in the re-integration process and give them access to basic services, long-term vocational training and help them in working on productive projects so as to strengthen the social and solidarity economy. A large project on this reintegration is giving budget support through Apoyo Presupuestario Reincorporación; this budget support contributes to the implementation of the National Land Policy in four municipalities, through improved land tenure security and sustainable land use in environmentally sensitive areas.

3.5.1. Operating costs by management mode

	EUR '000	
	2022	2021
Direct Management		
Implemented by:		
Commission	598	614
EU delegations	12 858	11 540
	13 456	12 154
Indirect Management		
Implemented by:		

<i>International organisations</i>	1 022	1 466
<i>Public law bodies</i>	785	1 751
	1 806	3 216
Total	15 262	15 370

3.6. FINANCE COST

The heading comprises interest on late payments and other financial expenses charged by banks

EUR '000

	2022	2021
<i>Negative interest</i>	21	73

Due to their nature, the cash balances of the trust funds are kept separately from the treasury of the European Commission and are deposited on specific accounts with commercial banking partners. In line with previous years practice and until September 2022, the banks applied negative remuneration to these accounts – however, as from that month they were no longer subject to negative interest rates. Thanks to the mitigating measures put in place by the Commission for minimising the negative interest charges during the first three quarters of the year and the transition to positive interest rates as from September, there was a decrease in the negative interest of kEUR 52.

3.7. OTHER EXPENSES

Included under this heading are expenses of administrative nature such as external non IT services, operating leasing expenses, communications and publications, training costs etc.

EUR '000

	2022	2021
<i>Technical assistance and communication</i>	841	115
<i>Foreign exchange losses</i>	1 023	714
<i>Evaluation</i>	183	–
<i>Audit</i>	50	63
Total	2 097	892

In 2022, several new contracts were signed to evaluate the EUTF Projects and the EUTF itself (kEUR 187). Activities include monitoring and evaluation of projects, communication and visibility support, logistical support, technical expertise and support in project formulation, document drafting, studies, etc), as well as capacity building and support to implementing partners.

4. OTHER SIGNIFICANT DISCLOSURES

4.1. OUTSTANDING COMMITMENTS NOT YET EXPENSED

The outstanding commitments not yet expensed comprise the budgetary RAL ('Reste à Liquider') less related amounts that have been included as expenses in the current year's statement of financial performance. The RAL represents 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.

	EUR '000	
	31.12.2022	31.12.2021
<i>Outstanding commitments not yet expensed</i>	24 953	32 832

The decrease in the RAL is largely due to the fact that the Trust Fund has reached the end of its contracting mandate at the end of 2021 and thus no new projects can be contracted.

4.2. RELATED PARTIES

The related parties of the 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 Trust Fund and as this is the case, no specific disclosure requirements are necessary for these transactions in accordance with the EU accounting rules.

5. FINANCIAL INSTRUMENTS DISCLOSURES

5.1. TYPES OF RISK

Market risk is the risk that the fair value or future cashflows of a financial instrument will fluctuate, because of variations in market prices. Market risk embodies not only the potential for loss, but also the potential for gain. It comprises currency risk, interest rate risk and other price risk (the EUTF Colombia has no significant other price risk).

- (1)** Currency risk is the risk that the EUTF Colombia operations or its investments' value will be affected by changes in exchange rates. This risk arises from the change in price of one currency against another.
- (2)** Interest rate risk is the possibility of a reduction in the value of a security, especially a bond, resulting from an increase in interest rates. In general, higher interest rates will lead to lower prices of fixed rate bonds, and vice versa. The EUTF Colombia does not have any securities thus it is not exposed to the interest rate risk.

Credit risk is the risk of loss due to a debtor's/borrower's non-payment of a loan or other line of credit (either the principal or interest or both) or other failure to meet a contractual obligation. The default events include a delay in repayments, restructuring of borrower repayments and bankruptcy.

Liquidity risk is the risk that an EU entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

5.2. CURRENCY RISKS

At 31 December 2022, the ending balances of financial assets and financial liabilities did not include any material amounts quoted in currencies other than euro. EUTF Colombia is thus not exposed to any significant currency risk.

5.3. CREDIT RISK

At 31 December 2022, the financial assets were composed of cash and cash equivalent of kEUR 12 475 and deferred charges of kEUR 1 898. EUTF for Colombia is thus not exposed to any significant credit risk.

5.4. LIQUIDITY RISK

Maturity analysis of financial liabilities by remaining contractual maturity

The financial liabilities mainly compose of liabilities to donors. The outstanding amounts will be paid back when the EUTF Colombia is wound-up.

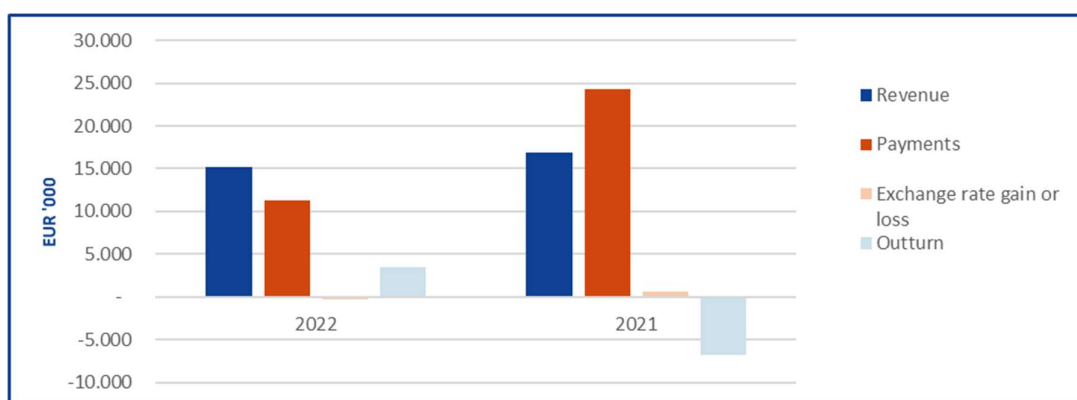
The current liabilities comprise payables of kEUR 1 294 (see note **2.5**) and accrued charges of kEUR 4 770 (see note **2.6**).

PART 3 – ANNUAL FINANCIAL REPORT

1. BUDGET RESULT

EUR '000

	2022	2021
Revenue	15 180	16 941
Payments	11 311	24 284
Exchange rate gain or loss	(326)	573
Budget result	3 543	(6 770)



2. RECONCILIATION OF ECONOMIC RESULT WITH 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

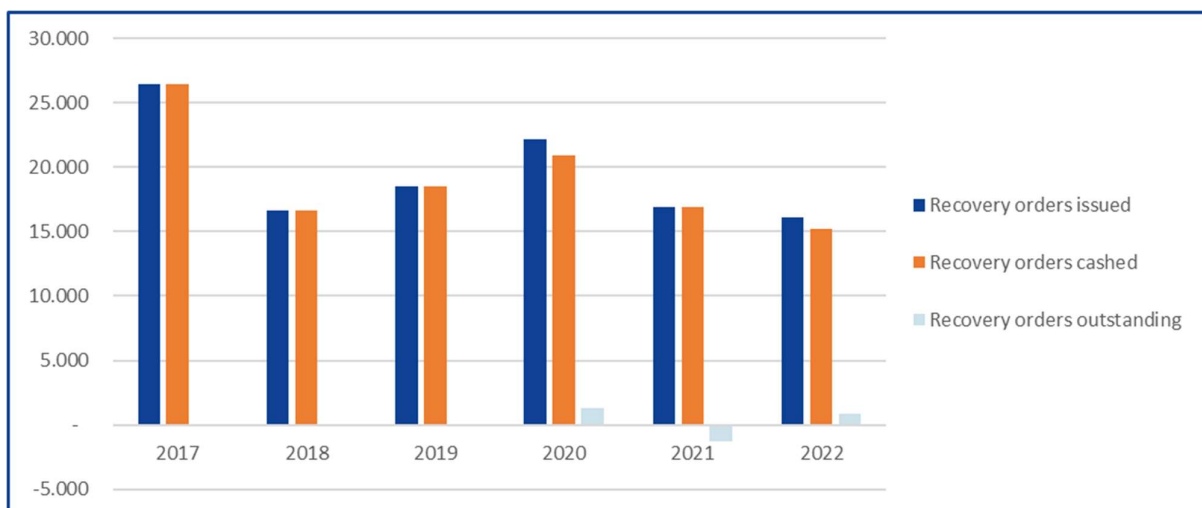
	2022	2021
ECONOMIC RESULT OF THE YEAR	-	-
Revenue		
Entitlements not affecting the budget result	(16 014)	(15 049)
Entitlements not yet collected in current year	882	-
Entitlements established in previous years and collected in current year	-	1 289
Contributions received	13 659	13 418
Other cash received orders	-	2 306
Interests on bank account	(52)	(72)
Expenses		
Expenses current year not yet paid	-	-
Net effect of pre-financing	7 456	(498)
Accrued expenses (net)	(2 389)	(8 164)
BUDGET RESULT OF THE YEAR	3 543	(6 770)

3. IMPLEMENTATION OF BUDGET REVENUE

3.1. Overview of revenue

EUR '000

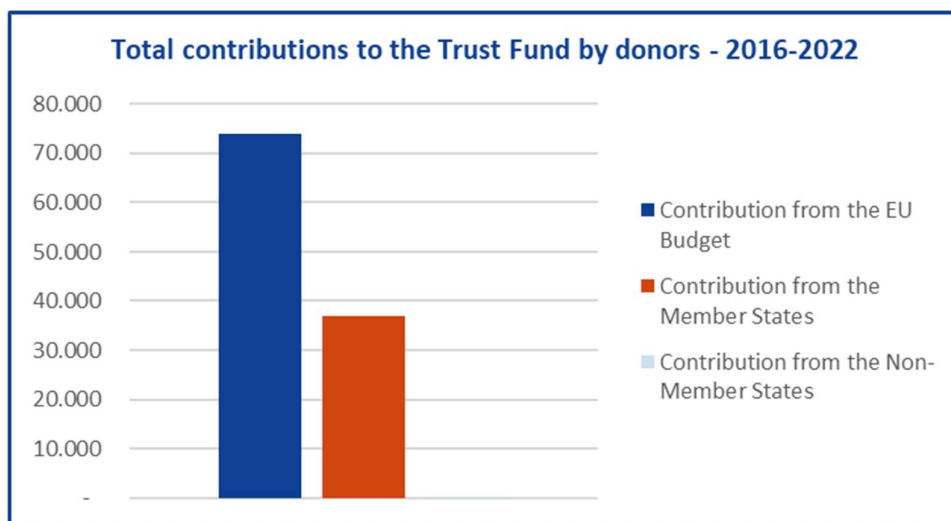
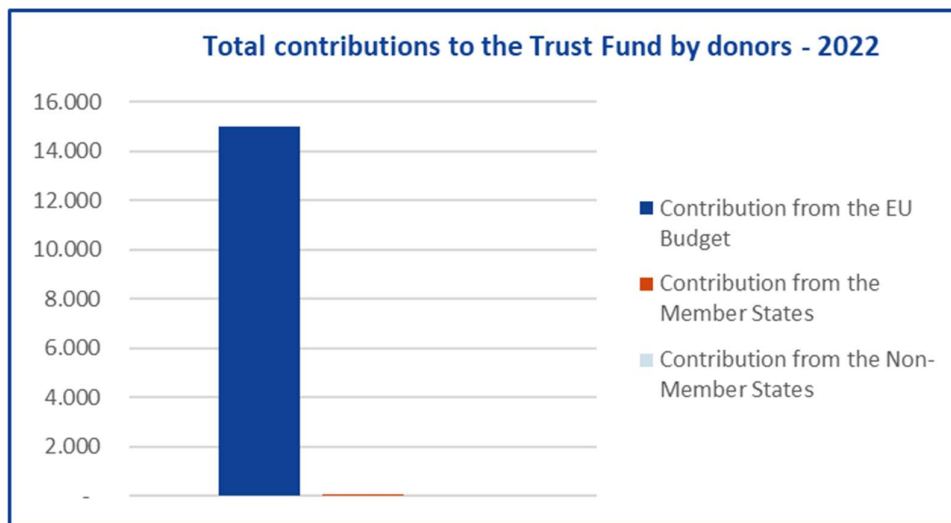
Financial Year	Issuing year	Revenue type	Recovery orders issued	Recovery orders cashed	Recovery orders outstanding
2017	2017	Contributions	26 476	26 476	-
	2017	Interests	0	0	-
2017			26 476	26 476	-
2018	2018	Contributions	16 588	16 588	(0)
	2018	Interests	0	0	-
2018			16 589	16 589	(0)
2019	2019	Contributions	18 526	18 526	-
	2019	Interests	0	0	-
2019			18 526	18 526	-
2020	2020	Contributions	20 906	20 906	0
	2020	Interests	(40)	(40)	-
	2020	Returns	1 289	-	1 289
2020			22 155	20 866	1 289
2021	2021	Contributions	13 418	13 418	-
	2021	Interests	(72)	(72)	-
	2021	Returns	2 306	2 306	-
	2020	Returns	1 289	1 289	(1 289)
2021			16 941	16 941	(1 289)
2022	2022	Contributions	15 020	15 020	-
	2022	Interests	5	5	-
	2022	Returns	1 037	155	883
2022			16 062	15 180	883
Total			116 749	114 577	883



3.2. Overview of contributions by donors

EUR '000

Donor	Contributions received during 2022	Contributions Total	% contribution
EU Budget	15 000	73 890	64.41%
Member States	20	36 911	32.18%
Non-Member States	-	133	0.00%
Total	15 020	110 934	96.70%



3.3. Breakdown of contributions by external donors

EUR '000

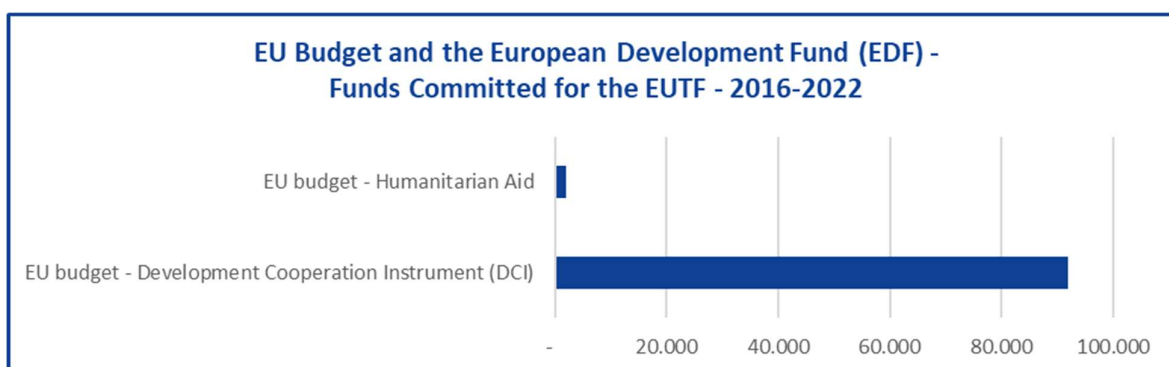
Donor	Contributions received during 2022	Contributions Total	% contribution
Austria	-	10	0.03%
Croatia	-	20	0.05%
Cyprus	-	10	0.03%
Czech Republic	-	41	0.11%
Finland	-	450	1.21%
France	-	3 000	8.10%
Germany	-	6 000	16.20%
Hungary	-	20	0.05%
Ireland	-	3 750	10.12%
Italy	-	5 000	13.50%
Latvia	-	10	0.03%
Lithuania	20	66	0.18%
Luxembourg	-	35	0.09%
Malta	-	10	0.03%
Netherlands	-	5 000	13.50%
Portugal	-	200	0.54%
Romania	-	25	0.07%
Slovakia	-	20	0.05%
Slovenia	-	12	0.03%
Spain	-	4 500	12.15%
Sweden	-	7 223	19.50%
United Kingdom	-	1 510	4.08%
Subtotal Member States	20	36 911	99.64 %
Chile	-	133	0.36%
Subtotal non Member States	-	133	0.36 %
Total external donors	20	37 044	100.00%

Note: The contributions in this table do not include interests and returns.

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	
	2022	2016-2022	2022	2016-2022
EU budget - Development Cooperation Instrument (DCI)	-	91 890	15 000	73 690
EU budget - Humanitarian Aid	-	2 000	-	2 000
Total	-	93 890	15 000	75 690

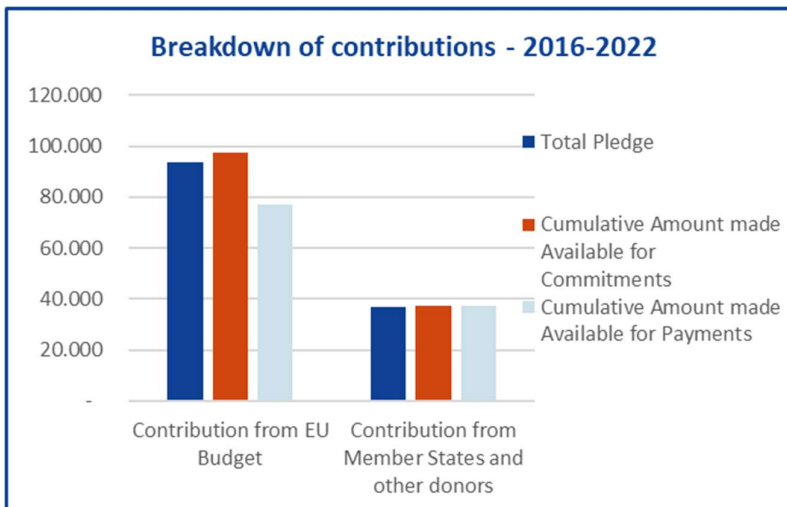
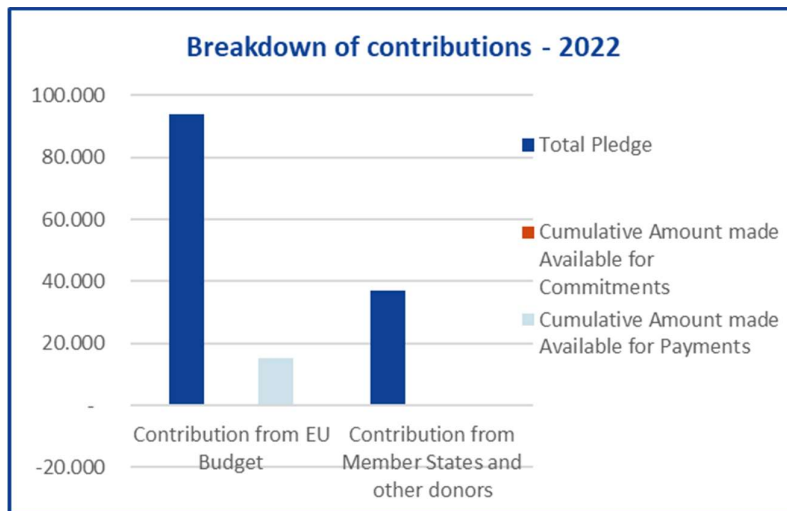


4. IMPLEMENTATION OF BUDGET EXPENDITURE

4.1. Breakdown of appropriations

EUR '000

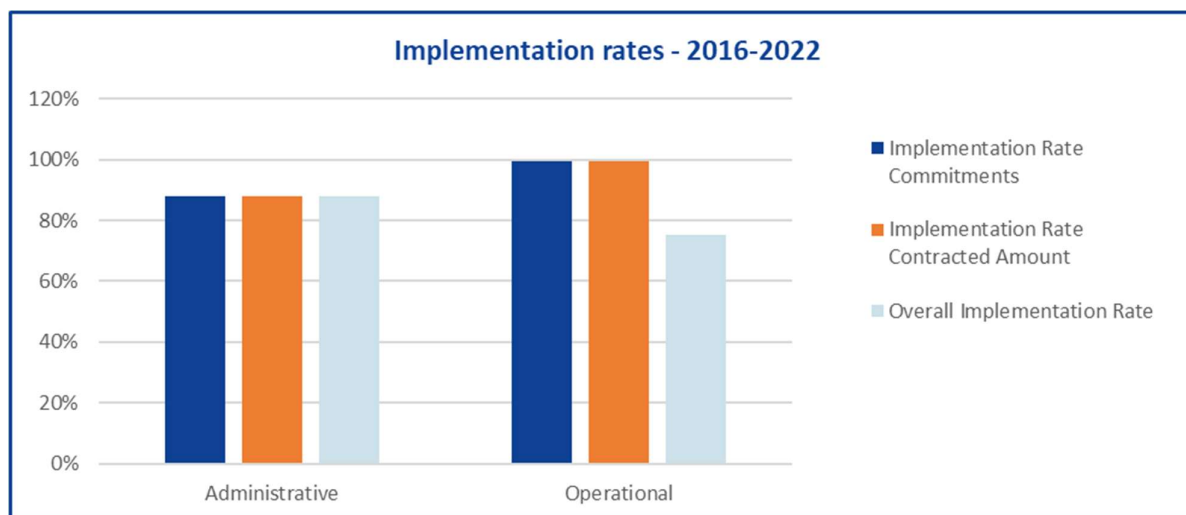
Origin of funds	Total Pledge	Cumulative Amount made Available for Commitments		Cumulative Amount made Available for Payments	
		2022	2016-2022	2022	2016-2022
Contribution from EU Budget	93 890	190	97 291	15 190	77 291
Contribution from Member States and other donors	37 024	(10)	37 286	(10)	37 286
Contribution from the EDF	-	-	-	-	-
Total	130 914	180	134 577	15 180	114 577



4.2. Multiannual overview of commitment and payment implementation

EUR '000

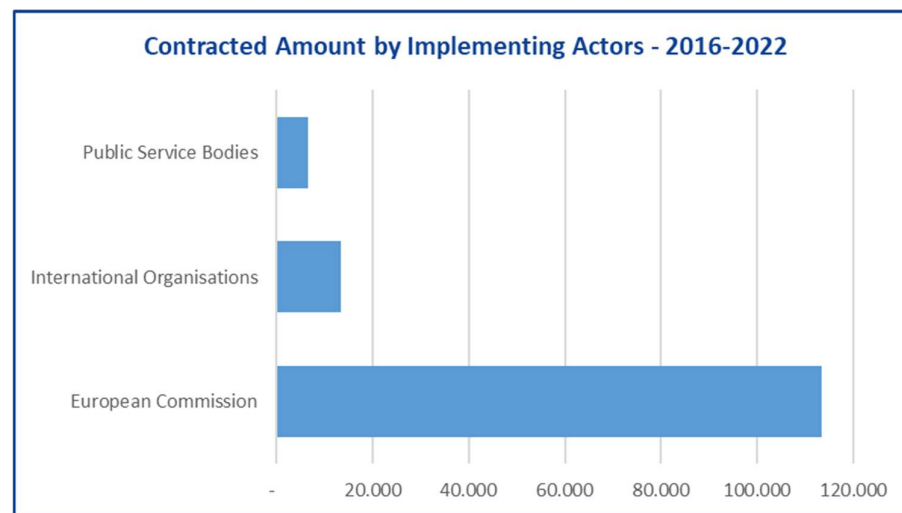
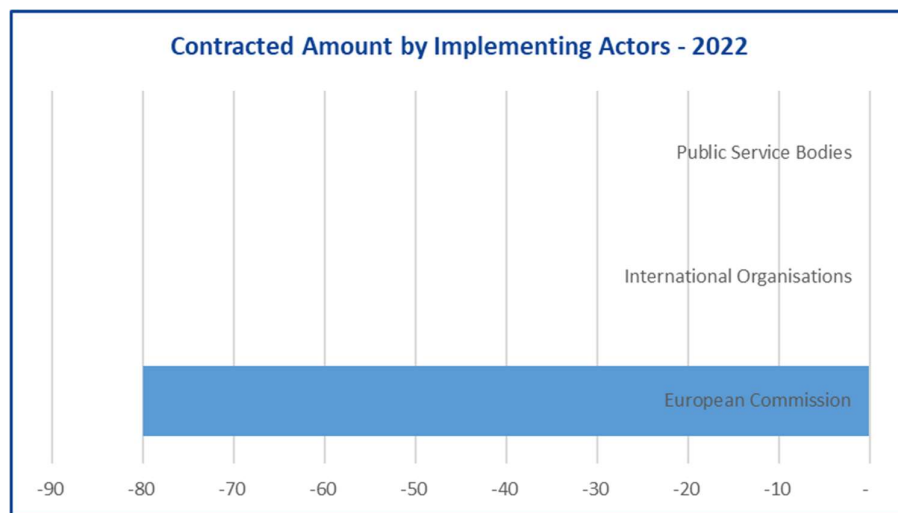
Expenditure type	Cumulative Amount made Available for Commitments		Committed Amount		Implemen. Rate Commitm.	Contracted Amount		Implemen. Rate Contracted Amount	Cumulative Amount made Available for Payments		Paid Amount		Overall Implem. Rate
	2022	2016-2022	2022	2016-2022	2016-2022	2022	2016-2022	2016-2022	2022	2016-2022	2022	2016-2022	2016-2022
	(1)		(2)		(3)=(2)/(1)	(4)		(5)=(4)/(1)	(6)		(7)		(8)=(7)/(1)
Administrative	(175)	4 334	-	3 804	87.78%	-	3 804	87.78%	19	4 405	-	3 804	87.78%
Operational	355	130 244	(80)	129 559	99.47%	(80)	129 308	99.28%	15 160	110 173	11 311	98 172	75.38%
Total	180	134 577	(80)	133 363	99.10%	(80)	133 112	98.91%	15 180	114 577	11 311	101 976	75.78%



4.3. Breakdown of contracted and paid amount by management type and implementing actor

EUR '000

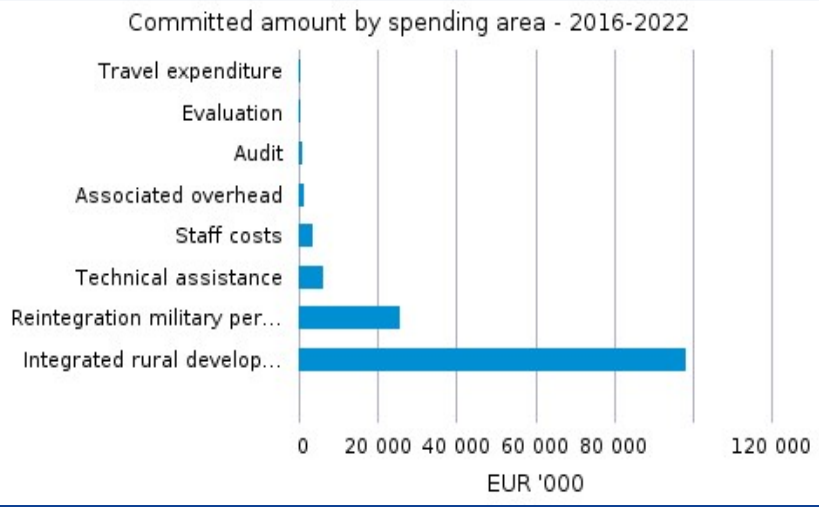
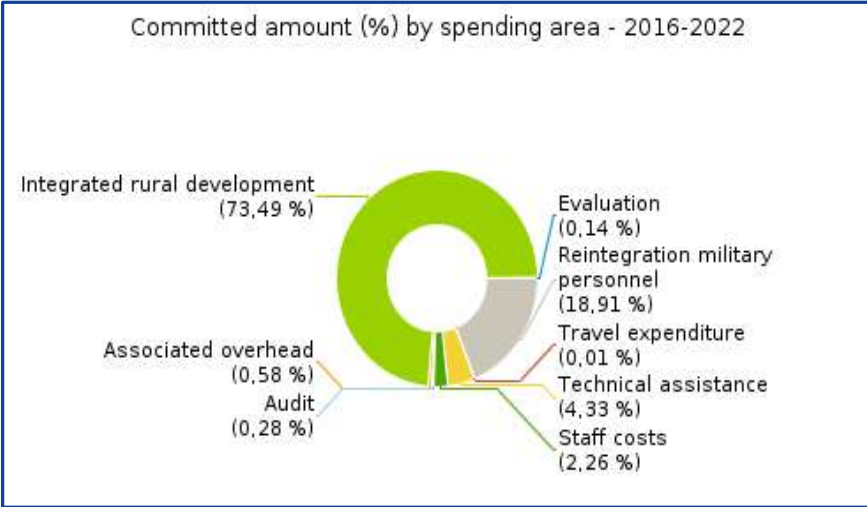
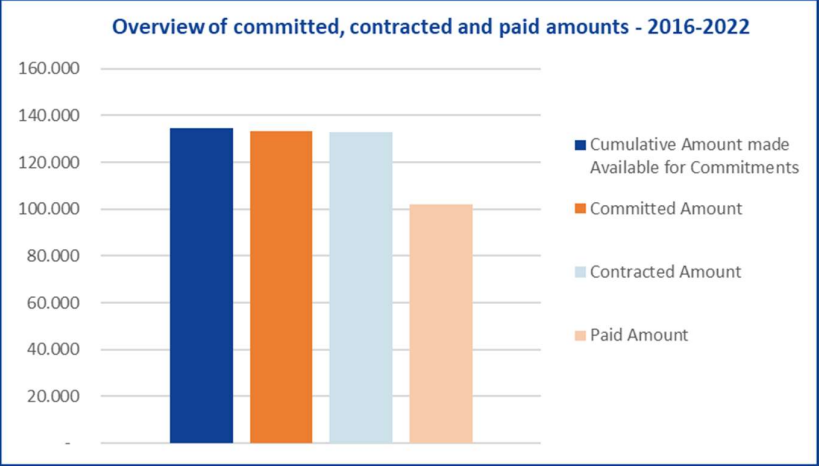
Management type	Implementing Actor		Contracted Amount - 2022	Contracted Amount - Total	Paid Amount - 2022	Paid Amount - Total
Direct Management:	European Commission	Budget support	-	20 280	1 500	12 780
	European Commission	Commission's Department	-	3 804	-	3 804
	European Commission	Union's Delegation	(80)	89 226	9 811	65 876
Indirect Management:	International Organisations		-	13 302	-	13 016
	Public Service Bodies		-	6 500	-	6 500
Total			(80)	133 112	11 311	101 976



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
	2022	2016-2022	2022	2016-2022	2022	2016-2022	2022	2016-2022	2022	2016-2022	2016-2022
Associated overhead	-	771	-	771	-	771	-	771	-	771	1
Audit	135	379	199	370	199	370	131	289	67	220	1
Evaluation	11	188	188	188	188	188	-	230	69	69	0
Integrated rural development	-	98 474	(466)	98 008	(466)	97 908	11 661	76 011	10 353	74 702	75.86%
Reintegration military personnel	190	25 411	-	25 221	-	25 070	326	19 341	274	19 289	75.91%
Staff costs	-	3 013	-	3 013	-	3 013	-	3 013	-	3 013	100.00%
Technical assistance	-	5 772	-	5 772	-	5 772	120	3 892	549	3 892	67.43%
Travel expenditure	-	20	-	20	-	20	-	20	-	20	100.00%
Unallocated admin. appropriations	(175)	530	-	-	-	-	19	601	-	-	-
Unallocated appropriations	19	19	-	-	-	-	2 922	10 410	-	-	-
Total	180	134 577	(80)	133 363	(80)	133 112	15 180	114 577	11 311	101 976	75.78%



GLOSSARY

Term	Definition
Amount available for commitments	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	Amounts available for commitments/payments
Budget item	Revenue and expenditure are shown in the budget in accordance with a binding nomenclature that 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 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 honour 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.

3E.2 – DG INTPA – Financial Reports for EU Trust Fund Colombia (T006) – Financial Year 2022

Table 1 : Commitments

Table 2 : Payments

Table 3 : Commitments to be settled

Table 4 : Balance Sheet

Table 5 : Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6 : Average Payment Times

Table 7 : Income

Table 8 : Recovery of undue Payments

Table 9 : Ageing Balance of Recovery Orders

Table 10 : Waivers of Recovery Orders

Table 11 : Negotiated Procedures

Table 12 : Summary of Procedures

Table 13 : Building Contracts

Table 14 : Contracts declared Secret

Table 15 : FPA duration exceeds 4 years

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS until 2022 for EUTF Colombia (T006) (in EUR million)

Budget Title		Cumulative Commitment appropriations authorised	Commitment appropriations authorised in the year	Cumulative Commitments made	Commitments made in 2022	%
		1		2		3=2/1
01	Administrative expenditure	4,33	-0,18	3,80	0,00	87,78 %
02	Agriculture & rural development	98,47	0,00	98,01	-0,47	99,53 %
09	Employment and social inclusion	25,41	0,19	25,22	0,00	99,25 %
98	Horizontal Operational Expenses	6,34	0,15	6,33	0,39	99,85 %
99	Reserves/unallocated Reserves/unallocated	0,02	0,02			0.00%
Total EUTF Colombia (T006)		134,58	0,18	133,36	-0,08	99,10 %

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS for EUTF Colombia (T006) until 2022 (in EUR million)

Budget Title		Cumulative Payments appropriations authorised	Payment appropriations authorised in the year	Cumulative Payments made	Payments made in 2022	%
		1		2		3=2/1
01	Administrative expenditure	4,40	0,02	3,80		86,37 %
02	Agriculture & rural development	76,01	11,66	74,70	10,35	98,28 %
09	Employment and social inclusion	19,34	0,33	19,29	0,27	99,73 %
98	Horizontal Operational Expenses	4,41	0,25	4,18	0,68	94,78 %
99	Reserves/unallocated Reserves/unallocated	10,41	2,92			
Total EUTF Colombia (T006)		114,58	15,18	101,98	11,31	89,00 %

TABLE 3: BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 for EUTF Colombia (T006) (in EUR million)

Budget Title		Commitments	Contracted	Payments	% to be settled	to be settled at end 2022	to be settled at end 2021	RAL Evolution %
		1	2	3 = 2/1	4 = 2-1	5	3=2/1	
01	Administrative expenditure	3,80	3,80	3,80	100,00%	0,00	0,00	0,00%
02	Agriculture & rural development	98,01	97,91	74,70	76,22%	23,31	34,12	-31,70%
09	Employment and social inclusion	25,22	25,07	19,29	76,48%	5,93	6,21	-4,41%
98	Horizontal Operational Expenses	6,33	6,33	4,18	66,06%	2,15	2,45	-12,19%
Total EUTF Colombia (T006)		133,36	133,11	101,98	76,47%	31,39	42,78	73,37%

TABLE 3: BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 for EUTF Colombia (T006) (in EUR million)

Budget Title	Commitments outstanding at the end of previous				Commitments of the current year			Total commitm. Outstanding at the end of the year
	Commitm. carried forward from previous year	Decommitm./ Revaluations/ Cancellations	Payments	Commitm. outstanding at year-end	Commitm./ Decommitm./ Revaluations/ Cancellations	Payments	Commitm. outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7=5-6	8=4+7
02	Agriculture & rural development	34,12	-0,47	10,35	23,31			23,31
09	Employment and social inclusion	6,21	0,00	0,27	5,93			5,93
98	Horizontal Operational Expenses	2,45	0,00	0,57	1,88	0,39	0,12	2,15
Total EUTF Colombia (T006)		42,78	-0,47	11,19	31,12	0,39	0,12	31,39

TABLE 4 : BALANCE SHEET for EUTF Colombia (T006)

BALANCE SHEET		2022	2021
A.I. NON CURRENT ASSETS		0,00	1.973.743,37
	A.I.5. Non-Current Pre-Financing	0,00	1.973.743,37
A.II. CURRENT ASSETS		17.957.022,67	16.369.718,00
	A.II.2. Current Pre-Financing	3.583.775,46	6.166.966,33
	A.II.3. Curr Exch Receiv & Non-Ex Recoverables	1.898.047,59	1.601.203,93
	A.II.6. Cash and Cash Equivalents	12.475.199,62	8.601.547,74
ASSETS		17.957.022,67	18.343.461,37
P.I. NON CURRENT LIABILITIES		-11.893.276,19	-12.907.199,70
	P.I.3. Non-Current Financial Liabilities	-11.893.276,19	-12.907.199,70
P.III. NET ASSETS/LIABILITIES		0,00	0,00
	P.III.2. Accumulated Surplus / Deficit	0,00	0,00
P.II. CURRENT LIABILITIES		-6.063.746,48	-5.436.261,67
	P.II.4. Current Payables	-1.293.976,82	-345.837,12
	P.II.5. Current Accrued Charges & Defrd Income	-4.769.769,66	-5.090.424,55
LIABILITIES		-17.957.022,67	-18.343.461,37
NET ASSETS (ASSETS less LIABILITIES)		0,00	0,00
Non-allocated central (surplus)/deficit*		0,00	0,00
TOTAL DG INTPA		0,00	0,00

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 5: STATEMENT OF FINANCIAL PERFORMANCE for EUTF Colombia (T006)

STATEMENT OF FINANCIAL PERFORMANCE	2022	2021
II.1 REVENUES	-17.380.458,28	-16.335.608,37
II.1.1. NON-EXCHANGE REVENUES	-16.043.532,72	-15.048.676,98
II.1.1.5. RECOVERY OF EXPENSES	-29.609,21	
II.1.1.6. OTHER NON-EXCHANGE REVENUES	-16.013.923,51	-15.048.676,98
II.1.2. EXCHANGE REVENUES	-1.336.925,56	-1.286.931,39
II.1.2.1. FINANCIAL INCOME	-56.940,99	0,00
II.1.2.2. OTHER EXCHANGE REVENUE	-1.279.984,57	-1.286.931,39
II.2. EXPENSES	17.380.458,28	16.335.608,37
II.2.1. EXPENSES	17.380.458,28	16.335.608,37
II.2.1.11 OTHER EXPENSES	2.097.462,92	891.827,98
II.2.1.2 EXP IMPLM BY COMMISS&EX.AGENC. (DM)	15.262.432,50	15.370.351,62
II.2.1.9 FINANCE COSTS	20.562,86	73.428,77
STATEMENT OF FINANCIAL PERFORMANCE	0,00	0,00

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 5bis: OFF BALANCE SHEET for EUTF Colombia (T006)

OFF BALANCE	2022	2021
OB.1. Contingent Assets	626.480,00	626.480,00
GR for pre-financing	626.480,00	626.480,00
OB.3. Other Significant Disclosures	-24.952.931,71	-32.831.762,84
OB.3.2. Comm against app. not yet consumed	-24.952.931,71	-32.831.762,84
OB.4. Balancing Accounts	24.326.451,71	32.205.282,84
OB.4. Balancing Accounts	24.326.451,71	32.205.282,84
OFF BALANCE	0,00	0,00

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 in 2022 for EUTF Colombia (T006) for DG INTPA

Legal Times							
Maximum Payment Time (Days)	Total Number of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)
30	1	1	100,00 %	9			
60	16	15	93,75 %	43	1	6,25 %	61
90	5	4	80,00 %	52,5	1	20,00 %	94
Total Number of Payments	22	20	90,91 %		2	9,09 %	
Average Net Payment Time	46,31818182			43,2			77,5
Average Gross Payment Time	69,13636364			61,05			150

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
0	63	8	36,36 %	22	5.799.681,35	59,11 %	9.811.075,62

TABLE 7: SITUATION ON REVENUE AND INCOME in 2022 for EUTF Colombia (T006)

Revenue Type	RO created during 2022			RO created before 2022			Total		
	Issued	Cashed	Open amount	Open amount at the beginning of the year	Cashed	Open amount	Issued	Cashed	Open amount
	1	2	3 = 1 - 2	4	5	6 = 4 - 5	7 = 1 + 4	8 = 2 + 5	9 = 3 + 6
Contributions	15,02	15,02	0,00	0,00	0,00	0,00	15,02	15,02	0,00
Interests	0,00	0,00	0,00	-0,11	0,00	-0,11	-0,11	0,00	-0,11
Returns	1,04	0,19	0,85	0,00	0,00	-0,00	1,04	0,19	0,85
Total EUTF Colombia (T006)	16,06	15,21	0,85	-0,11	0,00	-0,11	15,95	15,21	0,74

Financial Year	Issuing year	Revenue Type	Issued	Cashed	outstanding
2022	2022	Contributions	15,02	15,02	0,00
	2022	Interests	0,00	0,00	0,00
	2022	Returns	1,04	0,19	0,85
	2021	Contributions	13,42	0,00	0,00
	2021	Interests	-0,07	0,00	0,00
	2021	Returns	2,31	0,00	0,00
	2020	Returns	1,29	0,00	0,00
2022			33,00	15,21	0,85
2021	2021	Contributions	13,42	13,42	0,00
	2021	Interests	-0,07	0,00	-0,07
	2021	Returns	2,31	2,31	0,00
	2020	Contributions	20,91	0,00	0,00
	2020	Interests	-0,04	0,00	0,00
	2020	Returns	1,29	1,29	-1,29
2021			37,81	17,01	-1,36
2020	2020	Contributions	20,91	20,91	0,00
	2020	Interests	-0,04	0,00	-0,04
	2020	Returns	1,29	0,00	1,29
	2019	Contributions	18,53	0,00	0,00
	2019	Interests	0,00	0,00	0,00
2020			40,68	20,91	1,25
2019	2019	Contributions	18,53	18,53	0,00
	2019	Interests	0,00	0,00	0,00
	2018	Contributions	16,59	0,00	0,00
	2018	Interests	0,00	0,00	0,00
2019			35,12	18,53	0,00
2018	2018	Contributions	16,59	16,59	0,00
	2018	Interests	0,00	0,00	0,00
	2017	Contributions	26,48	0,00	0,00
	2017	Interests	0,00	0,00	0,00
2018			43,06	16,59	0,00
2017	2017	Contributions	26,48	26,48	0,00
	2017	Interests	0,00	0,00	0,00
2017			26,48	26,48	0,00
Total for EUTF Colombia (T006)			216,15	216,15	0,74

TABLE 8: FINANCIAL IMPACT OF EX-ANTE AND EX-POST CONTROLS for EUTF Colombia (T006)

EX-ANTE CONTROLS		
	Irregularity	Total undue payments recovered
NON ELIGIBLE IN COST CLAIMS	373.914,77	373.914,77
CREDIT NOTES	2.283,27	2.283,27
RECOVERY ORDERS ON PRE-FINANCING		
Sub-Total	376.198,04	376.198,04

EX-POST CONTROLS		
	Irregularity	Total undue payments recovered
INCOME LINES IN INVOICES		
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING		
Sub-Total		

GRAND TOTAL (EX-ANTE + EX-POST)	376.198,04	376.198,04
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TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2022 for EUTF Colombia (T006)

	Number at 01/01/2022	Number at 31/12/2022	Evolution	Open Amount (Eur) at 01/01/2022	Open Amount (Eur) at 31/12/2022	Evolution
2022		2			882.659,09	
		2			882.659,09	

TABLE 10: Recovery Order Waivers >= 60 000 EUR in 2022 for EUTF Colombia (T006)

Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
Total EUTF Colombia (T006)					
Number of RO waivers					
There are no waivers below 60 000 €					

TABLE 11: Negotiated Procedures for EUTF Colombia (T006) in 2022

Negotiated Procedure Legal base	Number of Procedures	Amount (EUR)
Total		

TABLE 12: Summary of Procedures for EUTF Colombia (T006) in 2022

Procedure Legal base	Number of Procedures	Amount (EUR)
Total		

TABLE 13: BUILDING CONTRACTS for EUTF Colombia (T006) in 2022

Legal Base	Procedure subject	Contract Number	Direct or Specific?	Contractor Name	Contract Subject	Amount (EUR)

TABLE 14: CONTRACTS DECLARED SECRET for EUTF Colombia (T006) in 2022

Legal Base	Direct or Specific?	LC Date	Contract Number	Contract Subject	Contracted Amount (EUR)

TABLE 15: FPA duration exceeds 4 years for EUTF Colombia (T006) in 2022

<i>None of your FPA (if any) exceeds 4 years</i>
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ANNEX 4: Financial scorecard

This annex summarises the annual result of DG INTPA for 10 standard financial indicators. They are presented below, each with its objective and result. These indicators are:

1. Commitment Appropriations (CA) Implementation
2. CA Forecast Implementation
3. Payment Appropriations (PA) Implementation
4. PA Forecast Implementation
5. Global Commitment Absorption
6. Timely Payments
7. Timely Decommitments
8. Invoice Registration Time
9. Accounting Data Quality
10. Management Data Quality

For each indicator, its value (in %) for DG INTPA is compared to the common target calculated at the level of the European Commission (in %). The difference between the indicator's value and the target is colour coded as follows:

- 100 – >95% of the target: dark green
- 95 – >90% of the target: light green
- 90 – >85% of the target: yellow
- 85 – >80% of the target: light red
- 80 – 0% of the target: dark red

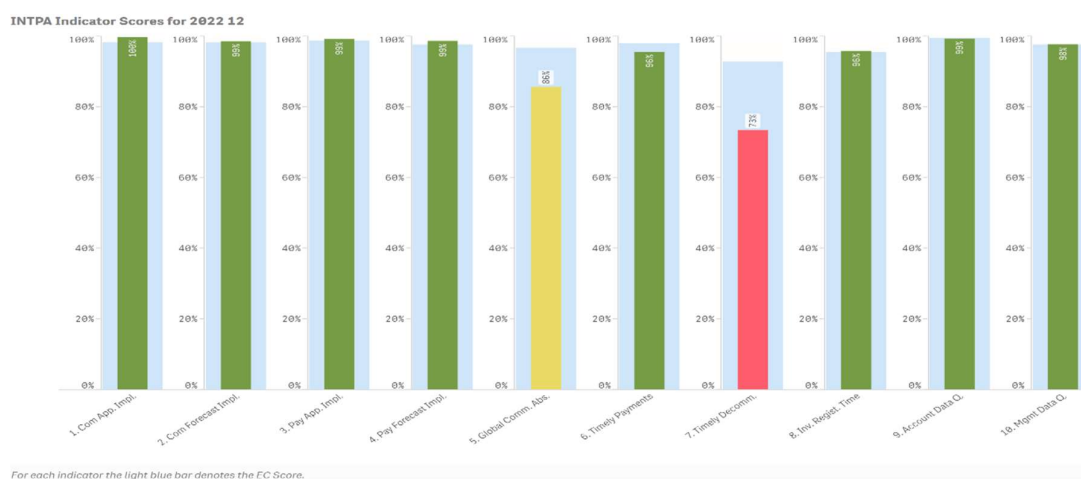
These indicators are presented for each fund source managed by DG INTPA:

- the General Budget,
- the European Development Fund,
- Trust Fund Bekou,
- Trust Fund Africa
- Trust Fund Colombia.

Not all indicators⁸⁹ are available for each fund source, please refer to the tables below.

⁸⁹ If DG INTPA did not perform any transaction in the area measured by the indicator or the information is not available in the central financial system, the indicator is not calculated (i.e. displayed as “-”) in this annex.

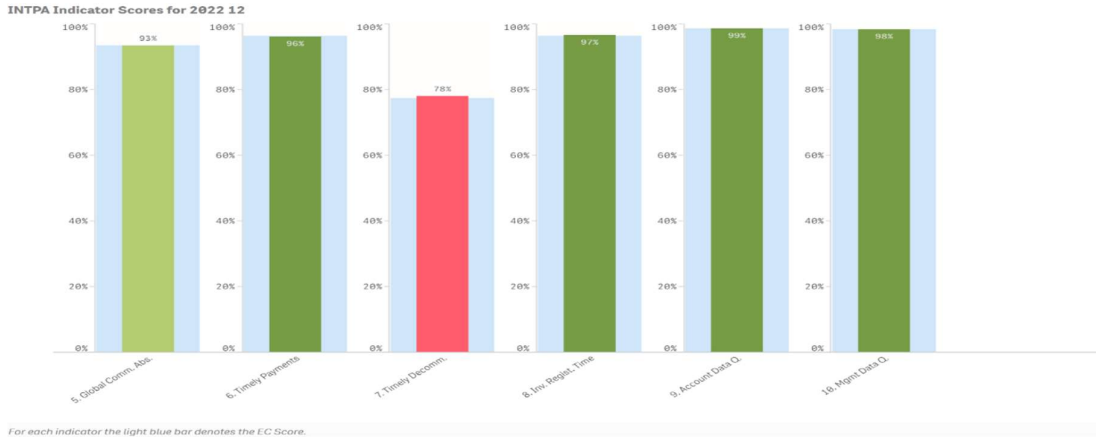
4.1 General Budget



Indicator	Objective	Comment	INTPA Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year	No comment, very good performance recorded for this KPI	100%	98%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year	No comment, very good performance recorded for this KPI	99%	98%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year	No comment, very good performance recorded for this KPI	99%	99%
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year	No comment, very good performance recorded for this KPI	99%	98%
5. Global Commitment Absorption	Ensure efficient use of already earmarked commitment appropriations (at L1 level)	This result is 4% below the benchmark of 90 and below the EC average. This result would have exceeded the 90% threshold, should this KPI have taken into account the specificities foreseen in the Article 114.2 of the Financial Regulation for the commitment of the funds in external actions. In a number of cases, funds may be contracted beyond the date that this KPI uses as a cut-off date, i.e the "Final Date of Contractualisation". This is, for example, the case for blending operations or for re-contracting the funds following an early termination of a contract or funds planned for audit and evaluation activities. All together, these cases represent more than EUR 200 million in 2022.	86%	97%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	No comment, very good performance recorded for this KPI almost in line with Commission average	96%	98%

7. Timely Decummitments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle	This result is below the benchmark of 90% and below the EC average. Although this still makes for a "red" result, with the additional efforts put in place to clean INTPA portfolio in view of the SUMMA migration the target will probably reach a "green" result in 2023.	73%	93%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC	No comment, very good performance recorded for this KPI	96%	95%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts	No comment, very good performance recorded for this KPI	99%	100%
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions	No comment, very good performance recorded for this KPI	98%	98%

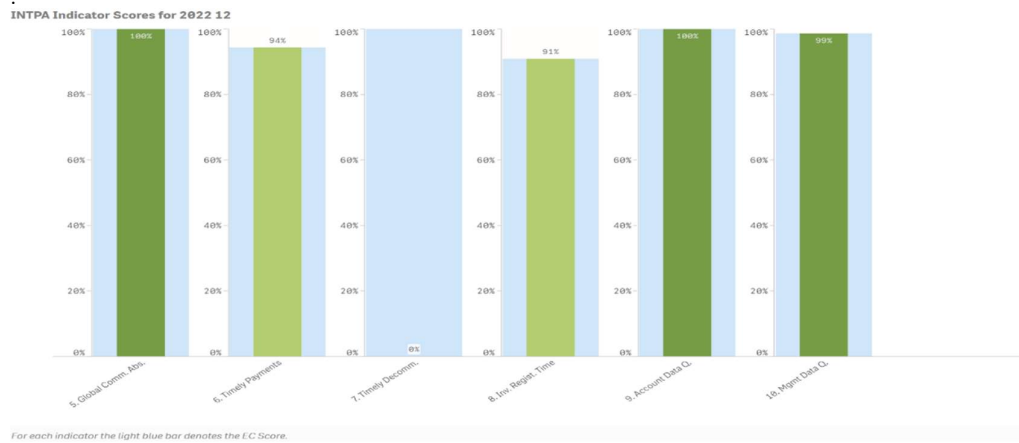
4.2 European Development Fund



Indicator	Objective	Comment	INTPA Score	EC Score
1.Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year	The indicator is not applicable for DG INTPA in 2022 due to the lack of underlying transactions.	-	-
2.Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year	The indicator is not applicable for DG INTPA in 2022 due to the lack of underlying transactions.	-	-
3.Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year	The indicator is not applicable for DG INTPA in 2022 due to the lack of underlying transactions.	-	-
4.Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year	The indicator is not applicable for DG INTPA in 2022 due to the lack of underlying transactions.	-	-
5.Global Commitment Absorption	Ensure efficient use of already earmarked commitment appropriations (at L1 level)	No comment, very good performance recorded for this KPI	93%	93%
6.Timely Payments	Ensure efficient processing of payments within the legal deadlines	No comment, very good performance recorded for this KPI	96%	96%
7.Timely Decommits	Ensure efficient decummitment of outstanding RAL at the end of commitment life cycle	This result is below the benchmark of 90% but above the Commission average. Although this still makes for a "red" result, the performance improved by a significant 22% compared to last year and with the additional efforts put in place to clean INTPA portfolio in view of the SUMMA migration the target will probably reach a "green" result in 2023.	78%	77%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting	No comment, very good performance recorded for this KPI	97%	96%

	system ABAC			
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts	No comment, very good performance recorded for this KPI	99%	99%
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions	No comment, very good performance recorded for this KPI	98%	98%

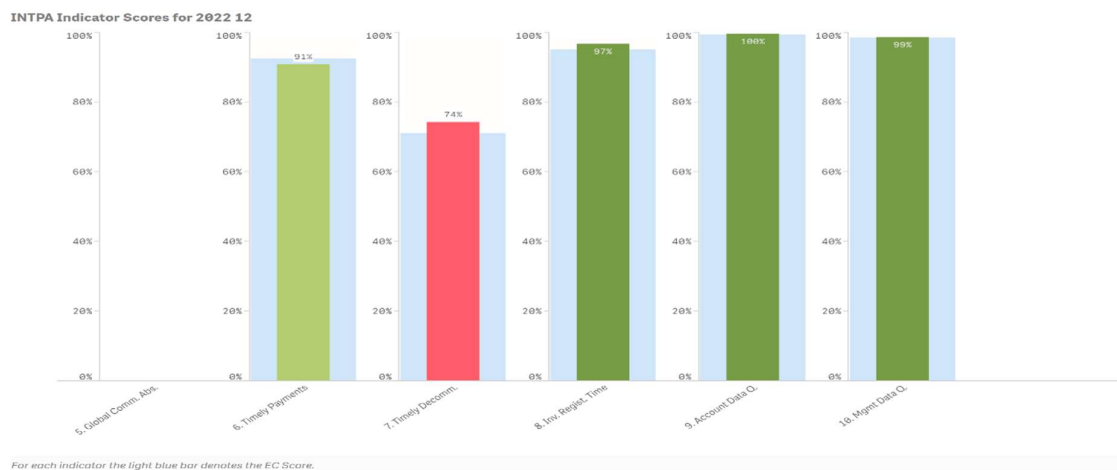
4.3 Trust Fund Bekou (T003)



Indicator	Objective	Comment	INTPA Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year	The indicator is not applicable for DG INTPA in 2022 due to the lack of underlying transactions.	-	-
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year	The indicator is not applicable for DG INTPA in 2022 due to the lack of underlying transactions.	-	-
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year	The indicator is not applicable for DG INTPA in 2022 due to the lack of underlying transactions.	-	-
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year	The indicator is not applicable for DG INTPA in 2022 due to the lack of underlying transactions.	-	-
5. Global Commitment Absorption	Ensure efficient use of already earmarked commitment appropriations (at L1 level)	No comment, very good performance recorded for this KPI	100%	100%
6. Timely Payments	Ensure efficient processing of payments	No comment, very good performance recorded for this KPI	94%	94%

	within the legal deadlines			
7. Timely Decommits	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle	The indicator is not applicable for DG INTPA in 2022 due to the lack of underlying transactions.	-	100%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC	No comment, very good performance recorded for this KPI	91%	91%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts	No comment, very good performance recorded for this KPI	100%	100%
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions	No comment, very good performance recorded for this KPI	99%	99%

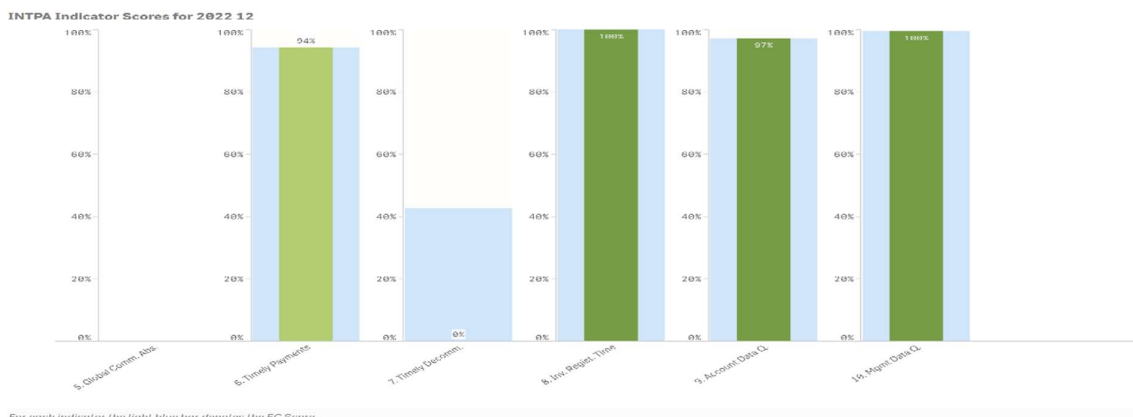
4.4 Trust Fund (TF005) Africa



Indicator	Objective	Comment	INTPA Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year	The indicator is not applicable for DG INTPA in 2022 due to the lack of underlying transactions.	-	-
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year	The indicator is not applicable for DG INTPA in 2022 due to the lack of underlying transactions.	-	-
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year	The indicator is not applicable for DG INTPA in 2022 due to the lack of underlying transactions.	-	-
4. Payment Forecast	Ensure the cumulative alignment of the	The indicator is not applicable for DG INTPA in 2022 due to the lack of underlying	-	-

Implementation	payment implementation with the payment forecast in a financial year	transactions.		
5.Global Commitment Absorption	Ensure efficient use of already earmarked commitment appropriations (at L1 level)	The indicator is not applicable for DG INTPA in 2022 due to the lack of underlying transactions.	-	-
6.Timely Payments	Ensure efficient processing of payments within the legal deadlines	No comment, very good performance recorded for this KPI	91%	92%
7.Timely Decommitments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle	This result is below the Benchmark of 90% and above the Commission average. With the additional efforts put in place to clean INTPA portfolio in view of the SUMMA migration the target will probably reach a "green" result in 2023.	74%	71%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC	No comment, very good performance recorded for this KPI	97%	95%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts	No comment, very good performance recorded for this KPI	100%	99%
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions	No comment, very good performance recorded for this KPI	99%	99%

4.5 Trust Fund (TF006) Colombia



Indicator	Objective	Comment	INTPA Score	EC Score
1.Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year	The indicator is not applicable for DG INTPA in 2022 due to the lack of underlying transactions.	-	-
2.Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the	The indicator is not applicable for DG INTPA in 2022 due to the lack of underlying transactions.	-	-

	commitment forecast in a financial year			
3.Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year	The indicator is not applicable for DG INTPA in 2022 due to the lack of underlying transactions.	-	-
4.Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year	The indicator is not applicable for DG INTPA in 2022 due to the lack of underlying transactions recorded by DG INTPA in 2022.	-	-
5. Global Commitment Absorption	Ensure efficient use of already earmarked commitment appropriations (at L1 level)	The indicator is not applicable for DG INTPA in 2022 due to the lack of underlying transactions.	-	-
6.Timely Payments	Ensure efficient processing of payments within the legal deadlines	No comment, very good performance recorded for this KPI	94%	94%
7.Timely Decommitments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle	The indicator is not applicable for DG INTPA in 2022 due to the lack of underlying transactions.	-	43%
8.Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC	No comment, very good performance recorded for this KPI	100%	100%
9.Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts	No comment, very good performance recorded for this KPI	97%	97%
10.Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions	No comment, very good performance recorded for this KPI	100%	100%

ANNEX 5: Materiality criteria

The criteria used by DG International Partnerships (INTPA) to determine the materiality of potential weaknesses have been established in line with the instructions for the elaboration of the 2022 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 its multiannual nature, the effectiveness of DG INTPA'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, DG INTPA issues a risk-differentiated assurance, i.e. issues specific reservations for high-risk spending areas.

In quantitative terms

The control objective for DG INTPA 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. DG INTPA 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;

In qualitative terms

- 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.
- DG INTPA considers issuing a reservation if significant weaknesses in the Internal Control have been identified. The identification of significant weaknesses in the Internal Control system comes from various sources, such as the annual assessment of internal controls, the periodic risk assessments, the conclusions from reports issued by the various control bodies (ECA, IAS) and major issues that have been outlined by the various control bodies or situations where a significant reputational risk may occur (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 DG INTPA'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.

Since 2019⁹⁰, a 'de minimis' threshold for financial reservations has been introduced. Quantified annual activity report reservations related to residual error rates above the 2% materiality threshold are deemed not substantial for segments representing less than 5% of a DG's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed.

⁹⁰ Agreement of the Corporate Management Board of 30/4/2019.

ANNEX 6: Relevant Control System(s) for budget implementation (RCSs)

I – Direct Management - Grants

General description

Grants are financial contributions from the EU budget/EDF/EU TF awarded as donations to third parties in order to co-finance actions intended to achieve an objective forming part of the EU's aid development policy (action grants), or the functioning of a body pursuing an aim of European interest in the same field (operating grants). Grants are based on the reimbursement of the eligible costs, i.e. costs effectively incurred by the beneficiaries that are deemed necessary for carrying out the activities in question. The results of the action remain the property of the beneficiaries. In direct management, the entire grant process is managed by DG INTPA staff.

Payments for grant contracts in direct management represented 17.4% of the total amount paid in 2022 on DG INTPA Budget lines (General Budget, EDF and EU TF).

Controls in place:

Following COVID-19 outbreak, DG INTPA has issued temporary measures and guidance for internal and external users. DG INTPA's response ensured business continuity by revising temporary the contractual procedures while protecting the EC legal safeguards.

Stage 1 – Prior to contracting

Grants are provided for in Financing Decisions and are published on the DG INTPA website and implemented through calls for proposals. Calls for proposals are based on a standard template developed by DG INTPA and regularly up-dated in accordance with the Financial Regulation. Candidates are expected to present proposals for actions that correspond to stated objectives and fulfil the required conditions set in each call. All applications are examined and assessed on the basis of eligibility and evaluation criteria (selection and award) that were clearly announced in the calls for proposals. This includes an assessment, by an Evaluation Committee composed by DG INTPA staff, of the technical and financial capacity of the candidate, as well as of the relevance, impact, sustainability and cost effectiveness of the proposals. Applicants are also assessed if they are in a non-exclusion situation. In order to prevent any potential conflict of interest, each member of the Evaluation Committee must sign a declaration of impartiality and confidentiality. At the end of the evaluation process, DG INTPA contacts all candidates to inform them of a final decision concerning their proposals.

Stage 2 – Contracting

DG INTPA establishes and sign contracts with successful candidates. A standard grant contract model is used for all EU-financed grant contracts for external actions.

Stage 3 – Implementation

All payment requests and related reports are verified and approved by DG INTPA staff (ex-ante controls). Before any operation is authorised, the operational and financial aspects are initiated and verified by two different (operational/financial) entities, unless for simplified payments (i.e. initial pre-financings). This is the "four eyes" principle of the Financial Regulation, which DG INTPA, taking into consideration the specific high risk environment of external aid actions, reinforces by requiring controls by two separate agents for each of these two stages. Checklists and types of controls are regularly updated in accordance with the results of the risk analyses as well as changes in the regulatory environment

The first pre-financing payment, which covers either 80% of the amount of the contract or 100% of the EU's part of the first annual budget, is paid after both parties have signed the contract. For multi-annual actions, an interim report (technical and financial) and payment request are usually sent once a year. The balance is paid on approval of the final report. If it appears that actual eligible costs are lower than anticipated or declared, the grant is reduced proportionately.

When required by the grant contract, payment requests are accompanied by an expenditure verification report of an independent external auditor contracted by the beneficiary. DG INTPA has developed standard Terms of Reference including a reporting model for expenditure verifications which are included in the standard grant contracts. They reinforce the verification of compliance with the contract terms including those relating to procurement by the beneficiary.

Under the current templates, expenditure verifications are compulsory for:

- Any request for payment of the balance in the case of grants of more than EUR 100 000;
- Any request for pre-financing payments per financial year in case of grants of EUR 5 million or more.

According to the FR article 193.2 DG INTPA recorded in 2022 40⁹¹ “events to be reported” that cover the cases of derogations from the principle of non-retroactivity of grants –the acceptance of costs before the project grant application was submitted.

⁹¹ Events to be reported= codes 22A/V12, 22B/V12, 28A/V12, 28B/V12.

Stage 4 – Ex Post controls and follow-up

Additional audits to be carried out by external auditors can be contracted by DG INTPA as part of DG INTPA's annual audit and verification plans based on risk analyses. Moreover, payments for grants in direct management are included in the population of the RER study ordered each year by DG INTPA on representative sampling of closed contracts. Findings from the risk based audits and from the RER study are systematically followed up by DG INTPA which takes necessary actions for the recovery of non-eligible expenditures.

Control results and risk analysis

- Desk review of the results of ECA reports and the RER studies from 2019 to 2021 shows that grant contracts in Direct Management have an index value of 110, compared with the average index values of 100.
- The 2022 RER study showed that grants in direct management represent 27.97% of the 2022 RER.
- Indeed, 5.82% of the total amount audited in 2022 for grants in direct management was identified as non-eligible by the external auditors⁹². Grants in Direct Management represent 57.93% of the total ineligible amount identified in 2022 by external audits.

The root causes of these errors are related to the essential nature of the grants which are implemented by non-profit organisations often based in developing countries. These organisations sometimes lack the necessary expertise for the rigorous application of the general and specific conditions of the grant contracts. Root causes of errors lie also in the limited quality of some of the expenditure verification reports contracted by the fund recipients. Conclusions of these reports are often questioned by the ECA or by external auditors contracted by DG INTPA. Contractual provisions not requesting grant beneficiaries to enclose the invoices and other supporting documents with their financial reports can also create difficulties for ECA and for external auditors in the verification of the expenditure.

⁹² Based on final audit reports received and registered in 2021.

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	Cost-Effectiveness 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 Collaborative (QRCP) Review Platform Quality Review Meeting (QRM) 	100%	<p>Effectiveness A risk index is calculated based on the results of ECA DAS reports and the RER studies covering a 3 years period. This index is defined for each RCS.</p> <p>Additional verifications may also performed by external auditors.</p> <p>Control Efficiency Indicator for controls up to selection of grants:</p> <ul style="list-style-type: none"> KPI 5 "Time to Grant", KPI 13 "% of payments paid within contractual deadline" and KPIs 24 to 29 related to the implementation of the audit and verification plan (AVP). <p>Economy</p> <p>Estimated cost of controls of grant operations up to the selection of grants divided by total amount of grants contracted.</p> <ul style="list-style-type: none"> staff costs of control are estimated using approximations based on analyses of the organisation chart, job types and activities and programme/project portfolios other costs include external audits, external verifications, verifications by beneficiaries and supervision missions amongst others.

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	Cost-Effectiveness Indicators
The financing decision 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 	<p>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.</p> <p>Coverage / Frequency: 100%</p> <p>Depth: Checklist includes a list of the requirements of the regulatory provisions identified.</p>	See 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	Cost-Effectiveness 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 (under the conditions foreseen in FR) 	100% vetting for technical expertise and independence (e.g. conflicts of interests, nationality bias, ex-employer bias, collusion)	See 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	Cost-Effectiveness 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. 	<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. local non-state actors, international NGOs, ...) and/or of the modalities (e.g. substantial subcontracting) and/or the total value of the grant. 	<p>Effectiveness See Stage 1A</p> <p>Economy 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	Cost-Effectiveness Indicators
<p>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.</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 and/or on-site verification. 	<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. 	See Stage 1A
	<ul style="list-style-type: none"> For high risk operations, reinforced monitoring Recommended: consider an ex-ante verification on-the-spot (OV and/or FV) – e.g. monitoring visit. earmarked projects for risk-based ex-post audit. 	<ul style="list-style-type: none"> 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. 	
	<ul style="list-style-type: none"> If needed: application of suspension/interruption of payments, Penalties or liquidated damages. Referring 	<ul style="list-style-type: none"> Depth: depends from results of ex-ante controls. 	

Main risks It may happen (again) that	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness Indicators
	grant to OLAF		
	<ul style="list-style-type: none"> Annual Audit Plans: Audits and expenditure verifications are planned annually for ongoing operations of DG INTPA's overall portfolio, but may include audits for closed contracts. 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 contracted under ongoing or "recently" closed operations	See 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 irregularity 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	Cost-Effectiveness Indicators
The ex-ante controls (as such) fail to prevent, detect and correct erroneous payments or attempted fraud.	<ul style="list-style-type: none"> An expenditure verification report has to be submitted by beneficiaries with the final report in case of a grant of more than EUR 100,000 and with any request for further pre-financing payment in case of grants of more than EUR 5 million 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. 	<p>The expenditure verification reports covers all expenses incurred for the implementation of the action (i.e. not only expenses covered by the EU contribution)</p> <p>MUS sample sufficiently representative to draw valid management conclusions.</p>	<p>Effectiveness See Stage 1A and (above)</p> <p>Economy The cost of the expenditure verification is subject to the number of transactions to be verified; usually an amount of EUR 10,000 is used for middle sized grants (EUR 100,000- EUR 350,000) See Stage 1A</p> <p>Efficiency see Stage 1 A</p>

Main risks It may happen (again) that	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness Indicators
	<ul style="list-style-type: none"> Supervision missions to Delegations by operational staff and by Headquarters officials from the Finance and Contracts Units. Annual Audit Plans: Audits and expenditure verifications are planned annually for ongoing operations of DG INTPA's overall portfolio, but may include audits for closed contracts. 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. 	<p>Size and composition of sample are determined in accordance with the cooperation portfolios managed by the visited Delegations.</p> <p>Coverage: 5% of cumulative amounts contracted under ongoing or "recently" closed operations</p>	<p>Effectiveness: Stage 4A (above) Economy : See Stage 1A</p> <p>See Stage 1A</p>
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	<ul style="list-style-type: none"> RER study 	Annual Study, sample of up to 480 transactions from contracts closed during a given 12-month period, selected by Monetary Unit Sampling	See Stage 1A

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	Cost-Effectiveness 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. Recording of forecast of revenue when the amount receivable is expected but not certain 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. 	<p>Effectiveness/Efficiency See Stage 1A (above)</p> <p>Economy See Stage 1A</p> <ul style="list-style-type: none"> Estimation of cost of follow up of financial recommendations on grant operations.

II – Direct Management - Budget support

General description

Budget support is the transfer of financial resources from the European Union to the National Treasury of a partner country, following the respect of agreed conditions for payment. Budget support is therefore paid after the country has taken actions, incurred costs, completed reforms or achieved results. The financial resources received become part of the resources of the partner country and are consequently used in accordance with the public financial management system of the partner country.

As it contributes to financing the totality of a country's budget and not a specific subset of budgeted expenditures, budget support is accompanied by a dialogue on the overall stance of development, sector, macroeconomic and fiscal policies and the functioning of public financial management in a context of harmonisation and alignment. The monitoring performed in that context includes efforts made by the partner country to raise more domestic revenue. These dialogue and monitoring lead to agree on capacity development measures.

The Commission implements budget support directly and performs all control functions: no implementation tasks are delegated to third parties.

Payments for Budget Support represented 6.5% of the total amount paid in 2022 on DG INTPA Budget lines (General Budget, EDF and EU TF).

Controls in place:

Stage 1 – Prior to contracting

The Commission's budget support guidelines, in line with the Communication COM(2011) 638/2 ("The Future Approach to EU Budget Support to Third Countries") and the 2018 EU Financial Regulation (Article 236), set the four main budget support eligibility criteria as follows:

- a stability oriented macro-economic policy;
- a credible programme to improve public finance management (PFM), including domestic revenue mobilisation;
- a well-defined national development or sectorial policy;
- transparency and oversight of the budget.

When designing budget support programmes, DG INTPA relies on a framework based on clear policy objectives of the partner country, setting priorities and results to be achieved, linking them up with budgetary allocations, and demonstrating its capacity to implement them. This framework is the basis for the policy dialogue with the country and the assessment of performance which ultimately trigger disbursements.

Stage 2 – Contracting

DG INTPA signs standard Financing Agreements (FA) with partner countries benefitting from budget support. These FA include standard provisions (objectives, expected results, main activities, financing plan/budget, implementation modalities) and specific sections on the disbursement profile and the monitoring of performance and criteria for disbursement. A dedicated annex for disbursement arrangements, conditions and performance indicators is added to the Technical and Administrative Provisions of the FA.

Stage 3 – Implementation

Eligibility criteria must be met both prior to and throughout the subsequent life of a budget support programme. The continuous assessment of the eligibility criteria enables the Commission to confirm the compliance of the programmes with the EU financial regulation and the financing agreement signed with partner countries, from commitments to payments. In addition, the disbursement of the variable component of instalments is contingent on specific performance indicators.

Disbursements only take place once agreed results (e.g. policy reforms or service delivery targets) have been achieved and the budget support eligibility criteria are met. Thus the ex-ante transactional checks performed by Commission staff at the point of payment claims on continuing eligibility and fulfilment of disbursement performance criteria are fundamental to the budget support control structure. Disbursement decisions range from full payment (all eligibility criteria and all specific performance indicators are met) to partial payment (all eligibility criteria and part of specific performance indicators are met) and no payment (one eligibility criterion or more is not met). In this last situation, the Commission engages with the partner government to agree on corrective measures.

The provision of budget support is subject to approval by the Strategic Steering Committee (SSC) composed of DG INTPA and EEAS senior management. The SSC provides political and strategic guidance on all EU operations in countries. With respect to budget support specifically, the SSC approves the main objectives of new operations and the amounts to be paid on on-going ones. It assesses the political opportunity to provide budget support in each context and enhances the link between policy and political dialogue. It ensures the coherence of EU budget support across countries. Decisions by the SSC build on technical discussions held by the country cooperation teams (CCTs), made of INTPA staff of all directorates and involving the political desk officer at EEAS.

All new budget support programmes are discussed by the SSC together with the Annual Action Plans proposed for countries under the Global Europe instrument, and sometimes subsequently when a given operation (or an amendment to an on-going one) calls for strategic guidance and specific scrutiny. All budget support payments are approved by the SSC, either based on recommendations by the CCTs directly or after dedicated discussions.

An enhanced risk management framework (RMF+) is also part of DG INTPA's decision making process regarding budget support operations. From 2021 onwards, the RMF+ covers the EU cooperation in each country in its entirety and therefore all implementing modalities. Building on an identification of major risks and ways to mitigate them, the RMF+ informs the policy dialogue with partner countries.

BSSC/SCCS Activity	2018	2019 ⁹³	2020	2021	2022
New BS operations⁹⁴	43	32	15		28
Good Governance and Development Contracts (GGDC) or Sustainable Development Goals Contract (SDG-C), Fundamental Values assessment	6	0	0	2	1
State and Resilience Building Contracts	12	6	4	4	3
Sector Reform Performance Contracts	25	26	11	10	24
Payments	110	105	37		66
for guidance and record / B point (approved after discussion)	110	105	37	8	9
for record / A point (approved without discussion)	0	0	0	72	57
Others	12	15	32		3
TOTAL decisions	165	152	84⁹⁵		98
Risk Management Frameworks validation	86	85	112⁹⁶	0⁹⁷	117
TOTAL including RMFs validation	251	237	196	101	215

Stage 4 – Ex Post controls and follow-up

Payments for budget support are included in the population of the RER study ordered each year by DG INTPA on representative sampling of closed contracts. Findings from the RER study are systematically followed up by DG INTPA which takes necessary actions for the recovery of non-eligible expenditures. In the case of budget support, the recovery is only applicable if the Commission establishes that payment has been vitiated by a serious irregularity attributable to the partner country, in particular if the partner country provided unreliable or incorrect information, or if corruption or fraud was involved.

⁹³ 2019: 3 payments have not been submitted to the BSSC

⁹⁴ With the shift to SSC as of 2021, new budget support operations are approved as part of the draft Annual Action Plans.

⁹⁵ 2020: in the context of the EU global response to the COVID-19 crisis, budget support payments were grouped for decisions, hence an apparent decrease in the number of payments.

⁹⁶ As of 2020, the RMF was used for all countries having a bilateral geographic financial envelope, whether they are budget support recipients or not, hence the increase in the number of RMFs approved.

⁹⁷ Due to the shift to the enhanced Risk Management Framework (RMF+), no RMF was approved by SSC in 2021. They were planned for the first quarter 2022.

Control results and risk analysis

- Desk review of the results of ECA reports and the RER studies from 2019 to 2021 shows that Budget Support operations have a risk index value of 0 compared with the average index value of 100.
- Risk index value is confirmed by the result of the 2022 RER study in which no errors were identified for Budget Support operations.
- Low risk index value also results from a system of ex-ante controls put in place by DG INTPA for Budget Support operations and which prevents any payment to be made unless all required pre-conditions and targets have been met by the beneficiary countries. The efficiency of the ex-ante control system is illustrated by the fact that Budget Support Operations represent 21.85% of the amount of payment requests blocked by ex-ante controls in 2022.

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	Cost-Effectiveness Indicators
<ol style="list-style-type: none"> 1. The Commission supports partner countries which do not meet the 4 eligibility criteria 2. The programme is wrongly formulated to meet the general objectives for budget support programmes. 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 	<p>The Strategic Steering Committee made of INTPA and EEAS senior management provides political and strategic guidance on all EU operations in countries, when Annual Action Plans are discussed and whenever needed besides. The consistency of the proposed actions with Commission priorities globally and in the country is verified, so is the alignment with countries' policies and Team Europe Initiatives. The SCC assesses the political and strategic opportunity to provide budget support and the possibility to do so, in view of eligibility criteria. SCC discussions and decisions build on the work of Country Cooperation Teams.</p>	<p>100% of new budget support proposals</p>	<p>Effectiveness A risk index is calculated based on the results of ECA DAS reports and the RER studies covering a 3 years period. This index is defined for each RCS. Additional verifications are also performed by external auditors.</p> <p>Efficiency</p> <ul style="list-style-type: none"> • KPI 5 "Time to Grant", KPI 13 "% of payments paid within contractual deadline", KPIs 24 to 29 related to the

Main risks It may happen (again) that	Mitigating controls	How to determine coverage frequency and depth	Cost-Effectiveness Indicators
consistent with EU development policy.	Country Cooperation Teams (CCTs) ensure technical support in the formulation of the Action Documents (ADs) before and after the SSC. CCTs are under the responsibility of the Lead Service (geographical directorate in HQ) and involve relevant INTPA thematic and finance/contract units, as well as EEAS officers. The INTPA central budget support unit is always involved when budget support is discussed.	100% of new budget support proposals	implementation of the audit and verification plan (AVP). Economy Estimated cost of controls divided by total amount of expenditure under budget support operations in the year.
	All the steps and decisions above are informed by an enhanced risk assessment framework (RMF+) for each country with which the EU has a direct cooperation, including political risks. Its scope is wider than budget support, but it informs the design of budget support operations, the identification of policy dialogue priorities pursued through budget support (or beside) and the needs for capacity building (notably to mitigate risks).	100% of new budget support proposals	<ul style="list-style-type: none"> • Staff costs of control are estimated using approximations based on analyses of the organisation chart, job types and activities and programme/project portfolios • External costs of control are based on values of respective contracts and related disbursements
	Once the SSC has approved the AAP and the CCT has completed its work on the actions proposed for a given budgetary year, a Quality Review Meeting (QRM) is organised to approve the Actions Documents, before the AAP is submitted to Interservice Consultation and ultimately to the NDICI-Global Europe Committee. The QRM examines the extent to which the proposed action meets the quality criteria, including its compliance with contractual and financial procedures. It assesses how far SSC and CCT recommendations have been addressed. At the QRM, the draft disbursement arrangements and proposed indicators for the variable tranches are discussed to feed into the final negotiation between the EU Delegations and the partner government that will lead to the signature of a FA. The CCT and notably the central budget support unit screens at a later stage the final draft FA before it is signed.	100 % of budget support action documents and financing agreements	
	DG INTPA step by step financial circuit for level one commitments in budget support operations	100 % of budget support action documents and financing agreements	

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	Cost-Effectiveness Indicators
Important parameters relevant for disbursements under budget support operations are wrongly encoded.	DG INTPA step by step financial circuit for level two commitments in budget support operations.	100% % of budget support programmes	See 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	Cost-Effectiveness Indicators
<p>1. The Commissions fails to identify a significant deterioration against one or more 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>The monitoring of country's stance on fundamental values is part of the relationship and political dialogue between the country and the European Union, with the EU Delegation on site primarily. This monitoring is also informed by the above-mentioned RMF+. In case of breach of fundamental values, the financing agreements signed with the country (for budget support like for other operations) provided for precautionary measures, which would consist of putting the programmes on hold, (i.e. delaying budget support payments) and could go as far as suspending the financing agreement or terminating it, if the situation does not get solved.</p> <p>Likewise the assessment of general conditions (eligibility criteria) and of variable tranche indicators is part of the constant monitoring and structured policy dialogue by the EU Delegation with the support of INTPA when needed. This assessment is formalised at the time of payment with several checks, first by the Delegation, the geographic unit at INTPA and the Country Cooperation Team bring together the central budget support unit, relevant thematic units and EEAS country desk officer. This assessment is also informed by the RMF+.</p> <p>All budget support payments are submitted to the SSC. Payments are either approved without discussion (A point) if there is an agreement at CCT level and the country situation</p>	<p>100% of budget support payments</p> <p>100% of budget support payments</p> <p>100% of budget support payments</p>	See Stage 1A

Main risks It may happen (again) that	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness Indicators
	does not call for political or strategic guidance. Dedicated discussions (B point) are held in case there is no agreement at CCT level, or the country situation justifies it. The SSC will always assess the political opportunity to disburse. Riskier countries as identified by the RMF+ will typically be discussed systematically. DG INTPA step by step financial circuit for payments in budget support operations..		

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	Cost-Effectiveness Indicators
The ex- ante controls fail to prevent, detect and correct erroneous disbursements or fraud.	Residual error rate study.	Budget Support payments are included in the scope of the RER study (MUS sample).	See Stage 1A
	Review of sample transactions during supervision 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	Cost-Effectiveness 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 Stage 1A

III – Direct Management – Procurement

General description

Procurement contracts are commercial contracts concluded in writing between economic operators and one or more contracting authorities in order to obtain, against payment of a price paid from the General Budget/EDF/EU TF resources, the execution of works, the supply of goods or the provision of services. In direct management, procurement contracts with third parties are awarded and managed directly by DG INTPA in accordance with the applicable rules and procedures.

There are three types of procurement contracts: service contracts (fee based or global price), supply contracts and works contracts.

Payments for procurement contracts in direct management represented 4.9% of the total amount paid in 2022 on DG INTPA Budget lines (General Budget, EDF and EU TF).

Controls in place:

Following the COVID-19 outbreak, DG INTPA has issued temporary measures and guidance for internal and external users. DG INTPA's response ensured business continuity by revising temporary the contractual procedures while protecting the EC legal safeguards.

Stage 1 – Prior to contracting

The basic means of awarding contracts is competitive tendering. All contract awards must obey the principles of transparency, proportionality, equal treatment and non-discrimination.

In 2020 DG INTPA adopted the same corporate system for publication of calls for tenders, as all other EC DGs and Agencies. This new publication process led to shorter publication time and greater publicity in the Supplement to the Official Journal of the EU.

DG INTPA also moved to an electronic management in the submission of offers in March 2022 for the direct management modality. Further to the Instruction Note OPSYS - Electronic submission of tenders for external action (eSubmission) (Ares(2022)1177345), the March 2022 release note confirmed the entry into force of electronic submission of tenders for External Actions (eSubmission). eSubmission allows Economic Operators to respond electronically to procurement procedures in direct management by preparing submissions (i.e. requests to participate or tenders), and submitting them electronically in a structured and secured way.

The electronic submission through eSubmission offers several advantages:

- Economic Operators save time and money (printing and post/courier dispatch);
- No risk of losing tenders compared to the delivery by post;
- Procurement Officers can monitor the submission of tenders;
- Transparency on timelines of submission of tenders;
- Easy and secured access to the submissions, thus the simplification and acceleration of the evaluation process.

Standard tender procedures are used according to predefined thresholds per type of contract. The selection of the contractor is made by an evaluation/selection committee composed of DG INTPA staff on the basis of pre-defined eligibility, capability (selection) and award criteria. The evaluation assesses also if the non-exclusion criteria are fulfilled.

Stage 2 – Contracting

DG INTPA establishes and signs contracts with successful tenderers. Standard contract models are used for each type of contract.

In 2022, DG INTPA started to adapt its contract templates to the requirements of eProcurement (automated creation of main conditions), while continuing its effort to align with corporate templates.

Stage 3 – Implementation

All payment requests and related reports are verified and approved by DG INTPA staff (*ex-ante* controls). Before any operation is authorised, the operational and financial aspects are initiated and verified by two different (operational/financial) entities, unless for simplified payments (i.e. initial pre-financing). This is the "four eyes" principle of the Financial Regulation, which DG INTPA, taking into consideration the specific high risk environment of external aid actions, reinforces by requiring controls by two separate agents for each of these two stages. Checklists and types of controls are regularly updated in accordance with the result of risk analyses as well as changes in the regulatory environment.

Disbursement of pre-financing is subject to contractual conditions (e.g. if an advance exceeds a specified threshold, the Contractor must provide a financial guarantee for the full amount of the pre-financing payment). The release of intermediary and final payments is subject to verification/validation of expenditure⁹⁸:

- Service contracts: All invoices must be accompanied by an interim or final report. All invoices for a fee-based contract must also be accompanied by an up-to-date financial report. Before payments are made for a fee-based contract, an external auditor who is a member of

⁹⁸ These payment requests may be subject to additional *ex-ante* audits contracted as part of DG INTPA's annual audit plans by the Commission as deemed appropriate by the Authorising Officer by Sub-delegation.

an internationally-recognised supervisory body for statutory auditing, notified by the Consultant must examine and verify the invoices and the financial reports sent by the Consultant to the Commission. DG INTPA has developed standard Terms of Reference including a reporting model for expenditure verifications which are included in the standard service contracts.

- Supply contracts: The supplies shall not be accepted until the prescribed verifications and tests have been carried out. The supplies shall be taken over by the Contracting Authority when they have been delivered in accordance with the contract, have satisfactorily passed the required tests, or have been commissioned, and a certificate of acceptance has been issued or is deemed to have been issued by the project manager, i.e. the legal or natural person responsible for monitoring the execution.
- Works contracts: The works shall not be accepted until the prescribed verifications and tests have been carried out. The works shall be taken over by the Contracting Authority when they have satisfactorily passed the tests on completion and a certificate of acceptance has been issued or is deemed to have been issued by the Supervisor i.e. the legal or natural person responsible for monitoring the execution of the contract on behalf of the Contracting Authority.

Stage 4 – Ex Post controls and follow-up

Additional audits to be carried out by external auditors can be contracted by DG INTPA as part of DG INTPA's annual audit and verification plans based on risk analyses. Moreover, payments for procurement contracts in direct management are included in the population of the RER study ordered each year by DG INTPA on representative sampling of closed contracts. Findings from the risk based audits and from the RER study are systematically followed up by DG INTPA which takes necessary actions for the recovery of non-eligible expenditures.

Control results and risk analysis:

- Desk review of the results of ECA reports and the RER studies from 2019 to 2021 shows that procurement contracts in Direct Management have a risk index value of 65, compared with the average index values of 100.
- Risk index value is also confirmed by the external audits carried out in 2022. Indeed, only 1.95% of the total amount audited in 2022 for procurement contracts in direct management was identified as non-eligible by the external auditors⁹⁹.

⁹⁹ Based on final audit reports received and registered in 2021.

A – Identification and formulation of action 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	Cost-Effectiveness 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 Review Collaborative Platform (QRCP) Quality Review Meeting (QRM) 	100%	<p>Effectiveness A risk index is calculated based on the results of ECA DAS reports and the RER studies covering a 3 years period. This index is defined for each RCS. Additional verifications are also performed by external auditors.</p> <p>Control Efficiency Indicator for controls up to selection of contractor: KPI 13 “% of payments paid within contractual deadline” and KPIs 24 to 29 related to the implementation of the audit and verification plan (AVP).</p> <p>Economy Estimated cost of controls of procurement operations up to the selection of offers divided by total amount of procurement contracts concluded in the year.</p> <ul style="list-style-type: none"> staff costs of control are estimated using approximations based on analyses of the organisation chart, job types and activities and programme/project portfolios external costs of control are based on values of respective contracts and related disbursements

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	Cost-Effectiveness 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 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	Cost-Effectiveness Indicators
The best offer/s are not submitted due to the poor definition of the tender dossier	AOSD supervision and approval of specifications	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 Stage 1A
	Call for tenders (CFT) which are technically complex are elaborated by external experts contracted through service contracts and then verified by EC staff.		

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	How to determine coverage frequency and depth	Cost-Effectiveness 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 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	Cost-Effectiveness 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%	Cost Effectiveness Indicator / Efficiency : See Stage 1A. Economy 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	Cost-Effectiveness Indicators	
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	<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 Stage 1A	
	Annual Audit Plans: Audits and expenditure verifications are planned annually for ongoing operations of DG INTPA's overall portfolio, but may include audits for closed contracts. 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 contracted under ongoing or "recently" closed operations		
	Supervision of works.	Frequency and depth to be decided on a case-by-case basis.		

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, irregularity 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	Cost-Effectiveness 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 contractor, 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 Stage 1A
	Ex-post publication (possible reaction from tenderer / potential tenderer such as whistle blowing)	100%	See Stage 1A
	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 DG INTPA's overall portfolio. The operations to be verified or audited are determined through risk analyses.	Coverage: 5% of cumulative amounts contracted under ongoing or "recently" closed operations	
	Supervision missions to Delegations by operational staff and by Headquarters officials from the Finance and Contracts Units. 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	Cost-Effectiveness 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 is 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 economic operator.</p>	See Stage 1A

IV - Indirect management with Partner Countries

Indirect management with partner countries allows the Commission to delegate certain budget implementation tasks, including the award and management of contracts, to a partner country.

General description

Under indirect management with partner countries, either the partner country or an entity designated by it is entrusted by the Commission with certain budget implementation tasks. This delegation can either be full¹⁰⁰ or partial(see below).

Payments for indirect management with beneficiary countries represented 6.2% of the total amount paid in 2022 on DG INTPA Budget lines (General Budget, EDF and EU TF).

Description of the controls in place in partial delegation

Despite the delegation to partner countries of the conduct of procurement and grant award procedures and of the management of the resulting contracts, controls described below apply to Indirect Management with partner countries¹⁰¹. Within this scope of delegation, it is the Commission, and not the partner country, which makes all payments directly to the contractors and grant beneficiaries.

All contracts must be awarded and implemented in accordance with the procedures and standard documents laid down by the Commission for its external operations, in force at the time of the launch of the procedure in question (with ex-ante control by the Commission at regular steps during the procedure).

Ex-ante control means that the Commission has to give its prior approval at all important stages in a contract award procedure, as detailed in the Practical guide to contractual procedures for EU external actions (PRAG).

The endorsement of a contract prior to its conclusion by the Commission signals the Commission's agreement to the later financing of the contract, provided that no errors in the procurement and grant award procedures are discovered later. In the event of a failure to comply with the

¹⁰⁰ Under 'full delegation', the Commission has the possibility to delegate to the Partner Countries (PC) the power of carrying out payments to contractors and grant beneficiaries in the framework of programme estimates and of Partner Country managed Pool funds. For Programme Estimates, such payments relate to the ordinary operating costs of the PE, direct labour and small size contracts (i.e. below EUR 300,000). In 2022, total payments made for programme estimates amounted to EUR 54.4 million. For PC Pool funds, the full delegation of budget implementation tasks is conditional upon a prior successful pillar assessment of the PC- entity's systems and procedures (i.e. the same pillar-assessment as described below for indirect management with third Organisations).

¹⁰¹ Except for Budget Support Eligibility Assessment which by definition applies only to Direct Management

procedures, the Commission may at any time refuse its approval for a given operation and thereby refuse EU funding for the operation in question.

In addition, the Commission exercises control through audits or verifications of on-going and closed projects contracted as part of DG INTPA's annual audit and verification plans.

The EU financial interests are therefore safeguarded, in addition to all the other possible means offered by the Financial Regulations, by the Commission's ex-ante control of individual transactions as well as subsequent controls or audits and resulting recovery of any unduly disbursed funds where the agreed procedures have not been respected, or where the activities were not eligible for EU financing.

Control results and risk analysis

- Desk review of the results of ECA reports and the RER studies from 2019 to 2021 revealed that contracts in indirect management with Beneficiary Countries have a risk index of 65, compared with the average index values of 100.
- The analysis of the results of the external audits carried out in 2022 on operations implemented in Indirect Management with Beneficiary Countries shows that 6.31% of the total amount audited was identified as non-eligible by the external auditors¹⁰². In regard to amounts identified as non-eligible by external audits, grants and programme-estimates together account for 77.19%. The rate of non-eligible is 6.35% of the amount audited on grant contracts and 6.41% of the amount audited on programme-estimates. This RCS represented 16.15% of the 2022 RER.

The root causes of errors related to Grants in indirect management with Beneficiary Countries are the same as the ones for Grants in direct management.

The root causes of errors linked to Programme Estimates lie in their nature; they often cover very large numbers of small expenditures for which original supporting documents have to be provided by the imprest administrator and the imprest accounting officer designated by the beneficiary countries. Other difficulties relate to the respect of procurement procedures which have to be applied in the imprest part of the programme-estimates.

¹⁰² Based on final audit reports received and registered in 2022.

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	Cost-Effectiveness 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 Review Collaborative Platform (QRCP) Quality Review Meeting (QRM) 	100%	<p>Effectiveness A risk index is calculated based on the results of ECA DAS reports and the RER studies covering a 3 years period. This index is defined for each RCS. Additional verifications are also performed by external auditors.</p> <p>Control Efficiency Indicator for controls up to selection of contractor: KPI 13 “% of payments paid within contractual deadline” and KPIs 24 to 29 related to the implementation of the AVP.</p> <p>Economy Estimated cost of controls up to the selection of offers divided by total amount of contracts concluded in the year.</p> <ul style="list-style-type: none"> staff costs of control are estimated using approximations based on analyses of the organisation chart, job types and activities descriptions and programme/project portfolios external costs of control are based on values of respective contracts and related disbursements

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	Cost-Effectiveness 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 call for tenders and proposals.</p>	100% of the forecast procurements	See Stage 1A
<p>Grants The 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 could be irrelevant. Possible impact - 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 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	Cost-Effectiveness Indicators
<p>Procurement Poor definition of the tender specifications</p>	<p>AOSD supervision and approval of specifications.</p> <p>Calls for tenders which are technically complex are elaborated by external experts contracted through service contracts and then verified by partner country and EC staff.</p>	100% of the calls for tenders including the technical specifications are verified ex-ante by partner countries and EC staff except for some of the CFT launched inside Programme-estimates in accordance with applicable rules where the verifications are done by partner countries only.	See Stage 1A
<p>Grants See Stage I B above</p>	See Stage I B above	See Stage I B above	See 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	Cost-Effectiveness 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 with an EU staff as observer 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 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 (under the conditions foreseen in 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	Cost-Effectiveness Indicators
Procurement The contractor lacks operational and/or financial capacity to carry out the actions. Procedures do not comply with regulatory framework.	Review of the proposed selection criteria by the European Commission Validation of substantiating documents provided by contractors Endorsement of evaluation report for contracts within Program Estimate (PE) Reinforce financial and contractual circuits.	100% except for some of the CFT launched inside Programme-estimates in accordance with applicable rules.	See Stage 1A
Grants 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	Project Officers implement evaluators' recommendations in discussion with selected applicants. Hierarchical validation of proposed adjustments. Validation of beneficiaries (operational and financial viability) and planning of (mid-term and final) evaluations. Endorsement of evaluation report for contracts within Program Estimate (PE)	100% except for some of the CFP launched inside Programme-estimates in accordance with applicable rules.	See Stage 1A

Main risks It may happen (again) that	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness Indicators
capacity to carry out the actions. Procedures do not comply with regulatory framework.	In-depth financial verification and taking appropriate measures for high risk beneficiaries. Reinforce financial and contractual circuits.		

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	Cost-Effectiveness Indicators
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.	Operational and financial checks in accordance with the financial circuits. Operation authorisation by the AO For riskier operations, ex-ante in-depth verification.	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 Stage 1A
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.	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	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 Stage 1A

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	Cost-Effectiveness 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 operations of DG INTPA's overall portfolio, but may include audits for closed contracts. 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 contracted under ongoing or "recently" closed operations	See 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	Cost-Effectiveness 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 Stage 1A

V - Indirect management with pillar assessed entities and EU Decentralised Agencies

General description

Under this Relevant Control System (RCS), the Commission entrusts the implementation of an action to third Organisations which have passed a pillar-assessment (or, exceptionally, to EU Decentralised Agencies, which may be exempted from passing a pillar-assessment).

Payments for indirect management with third Organisations represented 51.8% of the total amount paid in 2022 on DG INTPA Budget lines (General Budget, EDF and EU TF).

Description of the controls in place

Stage 1 – Prior to contracting

Candidate entities to be entrusted with the implementation of an action (the entrusted entity) have to demonstrate a level of financial management and protection of the EU financial interest equivalent to that of the Commission.

This is verified by carrying out an ex-ante assessment, a pillar assessment of the entity. Pillars are the broad areas covered by this assessment. Following changes brought by the 2018 Financial Regulation and the subsequent adoption of a revised pillar assessment methodology on 17 April 2019, these are:

- Basic pillars (compulsory): (1) internal control, (2) accounting, (3) independent external audit;
- Operational pillars (optional): (4) grants (including certain aspects from the discontinued sub-delegation pillar), (5) procurement, (6) financial instruments and budgetary guarantees;
- New pillars (compulsory): (7) exclusion from access to funding, (8) publication of information on recipients, (9) protection of personal data.

Pillar Assessment (PA) highlights

Thirteen assessments of International Organisations, including UN System Organisations, are well advanced and expected to be completed within the first half of 2023.

Nineteen assessments are expected to be completed within the second half of 2023 (for 12 International Organisations and 7 National Agencies).

As far as new applicants are concerned, thirteen new PA applications were received in 2022. Overall, there continues to be applications to undergo a PA from Development Finance Institutions (from EU Member States), interested in being considered as eligible counterparts for the purposes of the External Action Guarantees under EFSD+. Also, increasingly other categories of entities, such as culture and education institutions, as well as associations and regional entities are applying to DG INTPA to be pillar assessed.

In 2022, three new entities were notified of having finalised the procedure. The outcome was positive for all of them. In addition, five applicants (three NAs and two IOs) were notified to launch a PA after completion of the opportunity and legal checks. At present, there are over 18 registered applications in the pipeline and DG INTPA has provided information on the PA process to around 10 potential applicants.

Stage 2 – Contracting

DG INTPA establishes and signs agreements with the organisations assessed and identified under stage 1. The Contribution Agreement/Contribution Agreement for Financial Instruments templates, adopted after the entry into force of the 2018 FR, are used for most EU-financed operations under indirect management with such Organisations. Separate templates are in place with the EIB/EIF and the World Bank.

Stage 3 – Implementation

All payment requests and related reports submitted by the organisations are verified and approved by DG INTPA staff (*ex ante* controls). Before any operation is authorised, the operational and financial aspects are initiated and verified by two different (operational/financial) entities,¹⁰³ except for payments subject to a simplified circuit (i.e. initial pre-financings). This is the "four eyes" principle of the Financial Regulation, which DG INTPA, taking into account the specific high risk environment of external aid actions, reinforces by requiring controls by two separate agents for each of these two stages. Checklists and types of controls are regularly reviewed and updated to respond to feedback from risk analyses as well as changes to the regulatory environment.

¹⁰³ These payment requests may be subject to additional ex-ante verifications contracted as part of DG INTPA's annual audit plans by the Commission as deemed appropriate by the Authorising Officer by Sub-delegation.

Annual Management Declarations

Contribution Agreements contain the obligation to provide with every report, a Management Declaration following the template annexed to the contract. This template is the same for Contribution and Delegation Agreements and for the Contribution Agreement for Financial Instruments.

However, it is possible to agree with the Commission to send annually a global Management Declaration covering all the Contribution and Delegation agreements, including for financial instruments, signed with the Commission.

In this case, the organisation sends within the year N (this could be either the calendar year or the financial year of the organisation) the Annual Management Declaration for year N-1 covering all contracts implemented in year N-1 (calendar year or financial year of the Organisation, as indicated in the Management Declaration). This Management Declaration is valid until the end of year N+1 (calendar year or financial year of the Organisation), i.e. it serves as Management Declaration for payment requests/reports submitted until this point in time. In case the Management Declaration is missing or does not cover the relevant/correct period, the reports will be considered as incomplete and the respective payment can be suspended.

The organisation shall indicate in every report submitted (either progress or final) whether the Management Declaration is attached to the report, or sent annually to Headquarters. In the latter case, services can check on DG INTPA intranet whether the relevant documents have been sent.

9 National Agencies¹⁰⁴, 2 decentralised Agencies¹⁰⁵, the EIB and 16 International Organisations¹⁰⁶ have sent in 2022 global Management Declarations covering all the Contribution and Delegation Agreements, including for financial instruments where relevant, with the Commission. The United Nations Population Fund (UNFPA) and the Belgian Development Agency (ENABEL) have also requested to submit annually a global Management Declaration covering all the Contribution and Delegation Agreements signed with the Commission.

To be noted that EBRD has communicated the following with regards to its Global Management Declaration submitted in December 2022 and covering 2021: *"In relation to Agreements listed in Appendix 1 (rows 6 and 47), the requirement set for in Annex II c) Article 3.1a and 3.1b has not been fully complied with. However, mitigation measures have been undertaken, in particular, to update contracting templates to ensure relevant obligations are fully reflected, and the Bank has temporarily suspended approving new Financial Instruments transactions under the said Agreements until amended contracting templates are in place. In relation to active transactions affected under the Agreements, the Bank will make reasonable efforts to amend the contracts with retroactive effect. Further steps are being taken to improve internal procedures to prevent similar errors occurring in the future"*.

Reminders have been sent to the Organisation that has not submitted a Management Declaration throughout the year (United Nations Office for Disaster Risk Reduction, UNDRR).

In cases where DG INTPA would receive a management declaration that requires a reservation after the publication of the corresponding AAR, the following approach would be taken: (1) inform central services ; (2) agree in consultation with central services on reporting (need to modify already published AAR (corrigendum) or not) and (3) reassess the system of internal controls in agreement with hierarchy and in consultation with central services

¹⁰⁴ Austrian Development Agency (ADA), Spanish Cooperation Agency for International Development (AECID), French Development Agency (AFD), British Council (BC), Expertise France (EF), Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), Kreditanstalt für Wiederaufbau (KfW), Luxembourg Development Cooperation Agency (LuxDev), Private sector financing agency of the French Development Agency (PROPARCO).

¹⁰⁵ European Aviation Safety Agency (EASA), European Union Intellectual Property Office (EUIPO).

¹⁰⁶ African Development Bank (AfDB), Common Market for Eastern and Southern Africa (COMESA), Comprehensive Nuclear-Test-Ban Treaty Organisation (CTBTO), European Bank for Reconstruction and Development (EBRD), Inter-American Development Bank (IADB), International Fund for Agricultural Development (IFAD), International Federation of Red Cross (IFRC), Inter-American Institute for Cooperation on Agriculture (IICA), International Monetary Fund (IMF), International Trade Centre (ITC), United Nations Entity for Gender Equality and the Empowerment of Women (UN Women), United Nations Industrial Development Organisation (UNIDO), United Nations Office on Drugs and Crime (UNODC), United Nations Office for Project Services (UNOPS), World Bank Group (WBG), World Health Organisation (WHO).

Stage 4 – Ex Post controls and follow-up

Additional verification missions to be carried out by external auditors can be contracted by DG INTPA on the basis of a risk analysis. Moreover, payments for operations in Indirect Management with third Organisations are included in the population of the RER study ordered each year by DG INTPA on representative sampling of closed contracts. Findings from the risk based audits and from the RER study are systematically followed up by DG INTPA which take necessary actions for the recovery of non-eligible expenditures.

Control results and risk analysis

- Desk review of the results of ECA reports and the RER studies from 2019 to 2021 shows that Operations in Indirect Management with third Organisations have a risk index value of 154, compared with an average index values of 100.

It is also of interest to consider in this context the limited effect of ex-ante controls on payments with regards to operations in Indirect Management with third organisations. Only 2.00% of the expenditure made in 2022 for these operations was identified as ineligible by ex-ante controls. It represents 29.92% of the total amount of payment requests blocked by ex-ante controls. This RCS represented 55.83% of the 2022 RER.

- An important factor when assessing DG INTPA's relationship with third Organisations are certain peculiarities in the field of financial and operational reporting. Reports submitted by certain organisations do not allow for a meaningful assessment of whether the reported expenditure can be accepted. In several instances the reporting practice of the organisations concerned seems to go against the reporting obligations foreseen in the underlying agreements.

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 Internal Control Objectives.

Main risks It may happen (again) that	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness Indicators
The financial and control framework deployed by the	Ex-ante pillar assessment, conditional to entrusting implementation of the action.	Coverage/frequency: 100% of entrusted entities/once	Effectiveness A risk index is calculated based on the results of ECA DAS reports and the RER studies covering a 3 years period. This index is defined for each RCS.

Main risks It may happen (again) that	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness Indicators
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).	Hierarchical validation within the authorising department. Requiring justification and prior consent for any deviating financial rules. Obligation from entrusted entity to inform the Commission of any changes to its pillar assessed rules and procedures. Obligation to submit management declarations confirming legality and regularity of operations	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.	Additional verifications are also performed by external auditors. Corrective measures. Efficiency KPI 13 “% of payments paid within contractual deadline” and KPIs 24 to 29 related to the implementation of the AVP (see Annex 8). Economy: Costs of control: <ul style="list-style-type: none"> staff costs of control are estimated using approximations based on analyses of the organigram, job types and activities descriptions and programme/project portfolios external costs of control are based on values of respective contracts and related disbursements

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	Cost-Effectiveness 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 Review Collaborative Platform (QRCP) Quality Review Meeting (QRM) 	100%	See Stage 1A

Stage 2 – Contracting (i.e. Establishment -or prolongation- of the mandate to the entrusted entity (“delegation agreements”))

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	Cost-Effectiveness Indicators
The establishment (or prolongation) of the mandate of the	The conclusion of contribution agreements is	Coverage: 100%	See Stage 1A

Main risks It may happen (again) that	Mitigating controls	How to determine coverage frequency and depth	Cost-Effectiveness Indicators
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).	submitted to hierarchical validation	Frequency: once If risk materialises, all funds delegated during the year(s) to the entrusted entity could be affected by error. Possible impact 100% of budget involved and significant reputational consequences.	
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 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	Cost-Effectiveness 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	Agreement specifying requirements on reporting back issues related to control, accounting, audit, publication etc. 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.). Management review of the supervision results. If appropriate/needed: <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 	Coverage: 100% of the entities are monitored / supervised. Frequency: meetings take place regularly depending on the entrusted activities and entrusted entities, reports submitted at least annually (depending on contractual provisions). In case of operational and/or financial issues, measures are being reinforced. The depth depends on the mandate of the (type of) entity, inter alia whether the	See Stage 1A

Main risks It may happen (again) that	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness Indicators
accountability reporting.	entities <ul style="list-style-type: none"> referral to OLAF 	Commission has full access to the entity's internal control information.	
	Annual Audit Plans: Audits and expenditure verifications are planned annually for ongoing operations of DG INTPA's overall portfolio, but may include audits for closed contracts. 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 contracted under ongoing or "recently" closed operations	See 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 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	Cost-Effectiveness Indicators
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.	Agreement specifying requirements on reporting back issues related to control, accounting, audit, publication etc Management review of the supervision results. Ex-ante OV and FV, 'in-depth' if need be Hierarchical validation of payments. If appropriate/needed: suspension of payments	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.	See Stage 1A

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	Cost-Effectiveness 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 Stage 1A
	Supervision missions to Delegations by operational staff and by Headquarters officials from the Finance and Contracts Units.	Size and composition of sample are determined in accordance with the cooperation portfolios managed by the visited Delegations.	See Stage 1A
	Annual Audit Plans: Audits and expenditure verifications are planned annually for ongoing operations of DG INTPA's overall portfolio, but may include audits for closed contracts. 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 contracted under ongoing or "recently" closed operations	See 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	Cost-Effectiveness 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 Regular awareness raising communication on INTPA antifraud strategy. Updated	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 Stage 1A

VI - Indirect management – Financial Instruments (FIs) and Budgetary Guarantees (EFSD, EFSD+)

General description

A Financial Instrument (FI) is a measure of financial support provided from the budget to address one or more specific policy objectives of the Union which may take the form of equity or quasi-equity investments, loans or guarantees, or other risk-sharing instruments. A FI may, where appropriate, be combined with other forms of financial support or funds of the European Development Fund (EDF) or other donors.

The FIs must be registered and valued in the general accounting. They must be registered as assets or liabilities in the balance sheet of the entity responsible, i.e the General Budget of the European Union (GBEU), the European Development Fund (EDF) or any trust fund (TF).

Budgetary guarantees are guarantees granted by the Commission, on behalf of the Union, to the EIB, International Financial Institutions (IFIs) and Development Financial Institutions (DFIs) aiming at achieving Union's policy objectives. The contingent financial liability arising from the **EFSD** (2017-2020) and **EFSD+** (2021-2027) budgetary guarantees is covered by a provisioning set aside in the Common Provisioning Fund (CPF), managed by DG Budget. The amount of provisioning is determined by the provisioning rate set out in the **EFSD** and NDICI-Global Europe regulations respectively, between 9% and 50%.

The Commission implements FIs and budgetary guarantees through indirect management by entrusting the implementation of actions to third parties (EIB, IFIs, DFIs).

Contributions for an amount of EUR 495.37 million were made to the CPF for the provisioning of budgetary guarantees in 2022 on DG INTPA Budget lines (General Budget).

EUR 0.37 million Guarantee calls were paid in 2022 to third parties from the CPF.

Payments to fiduciary accounts covering FIs represented EUR 111.4 million.

Guarantee calls and payments to fiduciary accounts for FIs represented 1.6% of the total amount paid in 2022 by DG INTPA.

Description of the controls in place

Stage 1 – Prior to contracting

Eligible counterparts to be entrusted with the implementation of FIs or budgetary guarantees have to demonstrate a level of financial management and protection of the EU financial interest equivalent to that of the Commission when it implements the Budget in direct management.

This is verified by carrying out an ex-ante assessment, a pillar assessment of the entity. Pillars are the broad areas covered by this assessment. Following changes brought by the 2018 Financial Regulation and the subsequent adoption of a revised pillar assessment methodology on 17 April 2019, these are:

- Basic pillars (compulsory): (1) internal control, (2) accounting, (3) independent external audit;
- Operational pillars (optional): (4) grants (including certain aspects from the discontinued sub-delegation pillar), (5) procurement, (6) financial instruments and budgetary guarantees;
- New pillars (compulsory): (7) exclusion from access to funding, (8) publication of information on recipients, (9) protection of personal data.

The section on budgetary guarantees under pillar (2) and pillar (6) having been introduced in the revised pillar assessment methodology on 17 April 2019, IFIs and DFIs already pillar assessed for **EFSD** had to carry out for **EFSD+** an update of their pillar assessment.

Proposals made by eligible counterparts for investment programmes (PIPs) to be covered by the budgetary guarantee are assessed taking into account the expert advice of the technical risk assessment group on the risk and banking-related aspects of the proposals. Following this technical screening by the Commission, the proposals are discussed with all eligible counterparts during one or more Technical Assessment Meetings. Once a proposal is considered sufficiently mature, it is submitted to the Operational Boards for opinion (the commitment period of **EFSD** ended on 31 December 2020, only **EFSD+** guarantee agreements are signed during the period 2021-2027).

Following the opinion of the Operational Boards, the selected PIPs are adopted by a Commission decision.

For Financial instruments, based on priorities stemming from the continental, regional or multiannual/national indicative programmes and from policy dialogue with relevant partner countries and regional organisations, one or more Commission Decisions allocate financing to the blending facility or platform from the various regional, national and thematic envelopes as relevant. After this decision, the specific blending framework

governance is used to select projects. Following the positive opinion of the relevant blending framework board, the related contribution agreements for FIs will be signed.

Stage 2 – Contracting

DG INTPA establishes and signs Contribution Agreements for Financial Instruments (CAFIs) or guarantee agreements with the organisations assessed and identified under stage 1.

The model for CAFIs, adopted after the entry into force of the 2018 FR, is used for most of the actions implemented through Financial Instruments under indirect management with third Organisations. Separate arrangements are in place with the EIB/EIF and the World Bank.

Guarantee agreements are specifically designed for each investment programme based on the requirements set out in Art. 38 of the NDICI-Global Europe Regulation. The guarantee agreements are established with the support of an external legal counsel.

For the establishment of the financial and risk provisions in the guarantee agreements, as well as the pricing of the EU guarantee, DG INTPA takes into account the expert advice of the technical risk assessment group advising on risk and banking-related aspects of the proposals. In 2021 a joint Risk Management Unit for INTPA and NEAR was set up within the Commission for this purpose, INTPA/E.5. Its role is to assess and manage risks associated with the guarantee operations. It builds on close co-operation with partner financial institutions, by hosting risk experts and providing a collaborative platform for impartial and inclusive, high quality risk management function.

The assessment is based on the Risk management framework, which sets out the guiding principles for the risk management of the External Action Guarantee.

Prior to the signature by the Director General, the draft guarantee agreements are submitted to Inter-service consultation with all relevant DGs, including DG Budget and Legal Service.

Stage 3 – Implementation

All payment requests (e.g. guarantee calls), recoveries (e.g. fees) and related reports are verified and approved by DG INTPA staff (*ex ante* controls). Before any operation is authorised, the operational and financial aspects are initiated and verified by two different

(operational/financial) entities¹⁰⁷. This is the "four eyes" principle of the Financial Regulation, which DG INTPA, taking into account the specific high risk environment of external actions, reinforces by requiring controls by two separate agents for each of these two stages. Checklists and types of controls are regularly reviewed and updated to respond to feedback from risk analyses as well as changes to the regulatory environment. In 2021, DG INTPA revised all checklists related to **EFSD** and **EFSD+** transactions, capitalising on the experience gained in the first years of **EFSD**.

The underlying financial risks of each guarantee agreement are regularly assessed by DG INTPA's Unit E5 (Risk Management), supported by the technical risk assessment group, based on the quarterly reports submitted by implementing partners.

Annual Management Declarations

CAFI's contain the obligation to provide with every report, a Management Declaration following the template annexed to the contract.

However, it is possible to agree with the Commission to send annually the Management Declaration covering all the Contribution and Delegation agreements signed with the Commission.

In this case, the organisation sends within the year N (this could be either the calendar year or the financial year of the organisation) The Annual Management Declaration for year N-1 covering all contracts implemented in year N-1 (calendar year or financial year of the Organisation, as indicated in the Annual Management Declaration). This Management Declaration is valid until the end of year N+1 (calendar year or financial year of the Organisation), i.e. it serves as Management Declaration for payment requests/reports submitted until this point in time. In case the Management Declaration is missing or does not cover the relevant/correct period, the reports will be considered as incomplete and the respective payment can be suspended.

The organisation shall indicate in every report submitted (either progress or final) whether the Management Declaration is attached to the report, or sent annually to Headquarters. In the latter case, services can check on DG INTPA intranet whether the relevant documents have been sent.

Guarantee Agreements contain also the obligation for the implementing partner to provide with every annual report a Management Declaration following the template annexed to the contract and established taking into account the indications provided by DG Budget.

In 2022, 4 National Agencies¹⁰⁸, the EIB and 6 International Organisations¹⁰⁹, which are positively assessed for pillar 6 (Financial Instruments), submitted a global Management Declaration to the Commission.

The organisation shall indicate in every report submitted (either progress or final) whether the Management Declaration is attached to the report, or sent annually to Headquarters. In the latter case, services can check on DG INTPA intranet whether the relevant documents have been sent.

In cases where DG INTPA would receive a management declaration that requires a reservation after the publication of the corresponding AAR, the following approach would be taken: (1) inform central services ; (2) agree in consultation with central services on reporting (need to modify already published AAR (corrigendum) or not) and (3) reassess the system of internal controls in agreement with hierarchy and in consultation with central services

¹⁰⁷ These payment requests may be subject to additional ex-ante verifications contracted as part of DG INTPA's annual audit plans by the Commission as deemed appropriate by the Authorising Officer by Sub-delegation.

¹⁰⁸ Spanish Cooperation Agency for International Development (AECID), French Development Agency (AFD), Kreditanstalt für Wiederaufbau (KfW), Private sector financing agency of the French Development Agency (PROPARCO)

¹⁰⁹ African Development Bank (AfDB), Common Market for Eastern and Southern Africa (COMESA), European Bank for Reconstruction and Development (EBRD), Inter-American Development Bank (IADB), International Fund for Agricultural Development (IFAD), World Bank Group (WBG).

Stage 4 – Ex Post controls and follow-up

Expenditure verifications to be carried out by external auditors can be contracted by DG INTPA on the basis of a risk analyses. Moreover, payments for FIs and budgetary guarantees, in indirect management with IFIs and DFIs, will be included in the population of the RER study ordered each year by DG INTPA on representative sampling of closed contracts once closed contracts will be available. Findings from the risk based audits and from the RER study will be systematically followed up by DG INTPA which take necessary actions for the recovery of non-eligible expenditures. As the risk index values are estimated based on past RER and ECA results, no such value is yet available

Control results and risk analysis

- Transactions from this RCS will be included in the RER sampling once there is a closed contract. As the risk index values are estimated based on past RER and ECA results, no such value is yet available, so the risk index is set at average (100).
- **EFSD** guarantee agreements became effective in the second half of 2020. Underlying operations were signed by implementing partners by 31 December 2021. Only one **EFSD+** guarantee agreement signed and effective in 2021 and 3 more were signed in 2022. No external audits carried out yet.

Stage 1 – Prior to Contracting

A - 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	Cost-Effectiveness Indicators
The instrument and/or implementation modality is not well suited to work towards the identified objectives and/or lead to a	INTPA's Strategic Steering Committee validates multiannual indicative plans (MIPs) and the choice of implementation modalities. The areas of intervention for budgetary	Coverage/frequency: 100% of MIPs, and investment windows. Depth: full consideration of programming documents.	Effectiveness Number of comments received on investment windows during the inter-service consultation and the consultation of boards. Efficiency Time to establish investment windows after MIPs adoption. Economy: Costs of control:

Main risks It may happen (again) that	Mitigating controls	How to determine coverage frequency and depth	Cost-Effectiveness Indicators
substantial increase of implementation risks.	guarantee under EFSD/EFSD+ (investments windows) are submitted to Commission decision, after inter-services consultation and opinion from Strategic Board and Operational Board(s).		<ul style="list-style-type: none"> Staff costs of control will be estimated using approximations based on analyses of the organigram, job descriptions and programme/project portfolios). Overall cost of controls implemented by DG INTPA divided by the amount of provisioning allocated (excluding remuneration paid).

B – Establishment of eligible counterparts

Main control objectives: Ensuring that eligible counterparts considered for the implementation of FIs and budgetary guarantees are able to implement them effectively and efficiently; Sound financial management; Legality and regularity; Fraud prevention and detection.

Main risks It may happen (again) that	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness Indicators
The counterpart does not have the experience and financial capacities as well as the administrative & control capacities to ensure effective & sound implementation of the FIs or budgetary guarantee.	<p>Opportunity check carried out by DG INTPA.</p> <p>Ex-ante “pillar” assessment by experts independent from the counterpart.</p> <p>Mandatory pillars to be assessed: internal control, accounting, external audit, financial instruments & budgetary guarantees, exclusion from access to financing, publication on information on recipients, protection of personal data.</p> <p>Appropriate supervisory measures are foreseen in the guarantee agreement to address potential weaknesses detected by the pillar assessment (art. 154(5) FR).</p> <p>Pillar assessment to be updated each time that there is a material change in the management and control systems of the eligible counterpart.</p>	<p>Coverage/frequency: 100% of counterparts wishing to implement FIs or budgetary guarantee.</p> <p>Depth: the independent experts assessment shall be established based on a detailed questionnaire set out by the Commission.</p>	<p>Effectiveness To be eligible, a counterpart must score a minimum threshold in the pillar assessment.</p> <p>Efficiency</p> <p>Time to carry-out opportunity checks.</p> <p>Economy: Costs of control:</p> <ul style="list-style-type: none"> Staff costs of control will be estimated using approximations based on analyses of the organigram, job descriptions and programme/project portfolios Overall cost of controls implemented by DG INTPA divided by the amount of provisioning allocated (excluding remuneration paid). [Cost of independent experts is borne by the counterpart.]

C – Selection of the actions supported through Financial Instruments (FIs) and of the Proposed Investment Programmes (PIPs) and related counterparts

Main control objectives: Ensuring that Actions and PIPs selected are the most appropriate for meeting the policy or programme objectives (effectiveness). Legality & regularity (compliance).

Main risks It may happen (again) that	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness Indicators
<p>The Actions supported through the FIs do not adequately address the policy objectives set out in the applicable regulations (no compliance with Fin. Reg. art. 209 and instrument specific objectives).</p>	<p>Hierarchical validation (incl. at DG level) of annual work plan and delegation Agreements (CAFIS), including notably the ex-ante evaluation (required by FR art. 209).</p> <p>Inter-service consultation (including all relevant DGs, horizontal and operational).</p> <p>Opinion of advisory bodies Adoption by Commission Decision.: For Actions to be implemented through Financial instruments, based on priorities stemming from the continental, regional or multiannual/national indicative programmes and from policy dialogue with relevant partner countries and regional organisations, one or more Commission Decisions allocate financing to the blending facility or platform from the various regional, national and thematic envelopes as relevant. After this decision, the specific blending framework governance is used to select projects.</p>	<p>Coverage/frequency: 100% of Actions/PIPs. Depth: Detailed assessment criteria grid and credit risk model agreed with DG Budget and DG ECFIN for budgetary guarantees..</p>	<p>Effectiveness Number of initially negative CIS opinion, Number of PIPs, number of accepted/rejected PIPs, number of candidate entities challenging the selection (accepted/rejected). Coverage of thematic and geographic priorities established in the investment programmes. Aggregated financial risk of selected PIPs compatible with the provisioning available.</p> <p>Efficiency Time to assess and select proposals.</p> <p>Economy: Costs of control:</p> <ul style="list-style-type: none"> • Staff costs of control will be estimated using approximations based on analyses of the organigram, job descriptions and programme/project portfolios • Overall cost of controls implemented by DG INTPA divided by the amount of provisioning allocated (excluding remuneration paid).
<p>The PIPs supported do not adequately address the policy objectives set out in the investment windows (no compliance with art. 209(2) FR and with art. 35(7) of the NDICI-Global Europe regulation).</p>	<p>A detailed assessment criteria grid is followed for the assessment of PIPs. Four set of criteria: a) policy criteria, b) geographic criteria, c) additionality, d) risk and financial structure. One or more technical assessment meetings (TAMs) held with eligible counterparts having submitted proposals. Assessment of financial risks carried out by independent risk experts. Inter-service consultation.</p>		

Main risks It may happen (again) that	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness Indicators
	Opinion of Operational Board(s).		

Stage 2 – Contracting (signature of CAFIs and guarantee agreements)

Main control objectives: Ensuring that the template for the Contribution Agreement for FIs and the terms of the guarantee allocation are optimal (best value for public money; effectiveness, economy, efficiency); compliance (legality & regularity); sound financial management; prevention of fraud (anti-fraud strategy).

Main risks It may happen (again) that	Mitigating controls	How to determine coverage frequency and depth	Cost-Effectiveness Indicators
<p>The CAFIs is inadequate in coverage of operational and management provisions (no compliance with Fin. Reg. Art. 208 and 209) .</p> <p>The design of the accounting and reporting arrangements would not provide sufficient transparency (True & Fair View)</p> <p>Insufficient alignment of interests among the EU, the implementing partner, the financial intermediaries (if any) and the final beneficiaries.</p> <p>The remuneration of the implementing partner or the guarantee fee and the risk-sharing conditions are too generous to the implementing partner.</p>	<p>The template for the CAFI and the draft guarantee agreements are submitted to inter-services consultation, hierarchical validation and signature by the AO.</p> <p>The implementing partner accepts “skin in the game” (i.e. the conditionality of its benefits to the results achieved).</p> <p>Guarantee fee discounts for the achievement of thematic or geographic priorities.</p> <p>Risk assessment carried out by independent risk experts.</p> <p>Pricing of the guarantee and financial conditions based on the risk assessment.</p> <p>NCJ/AML clauses in contribution and guarantee agreements.</p> <p>Rules specified in contractual provisions.</p>	<p>Coverage: 100% of CAFIs or guarantee agreements.</p> <p>Frequency/depth: at the signature of each guarantee agreement and related amendments.</p>	<p>Effectiveness Terms and conditions in line with the guidelines established for FIs and for guarantee agreements by BUDG, INTPA, NEAR and ECFIN.</p> <p>Efficiency Time to negotiate and sign guarantee agreements.</p> <p>Economy: Costs of control:</p> <ul style="list-style-type: none"> Staff costs of control will be estimated using approximations based on analyses of the organigram, job descriptions and programme/project portfolios Overall cost of controls implemented by DG INTPA divided by the amount of funds managed (excluding remuneration paid).

Stage 3 – Monitoring the implementation

A - Operations: monitoring, supervision, reporting.

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. Ensuring that the operational results from the guarantee agreements 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	Cost-Effectiveness Indicators
<p>Due to weak modalities of cooperation, supervision & reporting, the Commission is not (timely) informed of relevant management issues encountered by the implementing partner, 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> <p>The reimbursement of any exceptional costs and costs for technical assistance or additional tasks would not be in line with the Sound Financial Management objective (e.g. admin fees unjustifiably high)</p>	<p>Agreement specifying the control, accounting, audit and publication related requirements – including the reporting modalities on relevant and reliable control results.</p> <p>Monitoring or supervision of the implementing partner (e.g. regular pipeline reviews; review of reported control results and any underlying management/audit reports; scrutiny of annual report, etc.).</p> <p>Management review of the supervision results.</p> <p>Reporting on financial risk & off-balance sheets liabilities</p> <p>Reporting on treasury management</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 implementing partners referral to OLAF. 	<p>Coverage: 100% of the entities are monitored / supervised.</p> <p>Frequency/depth: Meetings take place regularly depending on the delegated activities and delegated entities, pipeline review meetings take place at least twice a year, quarterly and annual reports submitted.</p> <p>In case of operational and/or financial issues, measures are being reinforced.</p>	<p>Effectiveness Percentage of quarterly and annual reports received within the agreed deadlines. Frequency of pipeline review meetings in line with the terms of the guarantee agreement. Number of management meetings reviewing progress implementation. KPIs 6 “% of Projects with Red Traffic Light for progress in implementation” and 7 “% of Projects with Red Traffic Light for achieving results”.</p> <p>Efficiency [Applicable after 2 years of effective implementation: KPIs 24 to 29 related to the implementation of the annual audit plan (see Annex 8)]</p> <p>Economy: Costs of control:</p> <ul style="list-style-type: none"> Staff costs of control will be estimated using approximations based on analyses of the organigram, job descriptions and programme/project portfolios External costs of control will be based on values of respective contracts and related disbursements Overall cost of controls implemented by DG INTPA divided by the amount of funds managed

Main risks It may happen (again) that	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness Indicators
	Annual Audit Plans: [Applicable after 2 years of effective implementation] Audits and transactions verifications are planned annually for ongoing operations of DG INTPA's overall portfolio, but may include audits for closed contracts. 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 of EU amounts claimed.	Coverage: 5% of cumulative amounts guaranteed under ongoing or recently closed operations.	See above.

B – Carry out of financial transactions (payment to fiduciary accounts for FIs, payment of guarantee calls, collection of fees, recovery of amounts recovered by the implementing partner).

Main control objectives: 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); prevention of fraud (anti-fraud strategy).

Main risks It may happen (again) that	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness Indicators
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.	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	Coverage: 100% of the contribution payments. Frequency: usually annually but can be more frequent depending on the contractual provisions Coverage: 100% of financial transactions. Frequency: permanent. Depth: defined in applicable checklists.	Effectiveness [Applicable after 3 years of effective implementation: A risk index will be calculated based on the results of ECA DAS reports and the RER studies covering a 3 years period. This index is defined for each RCS. Expenditure verifications are also performed by external auditors based on risk analyses. Effectiveness A risk index will be calculated based on the results of ECA DAS reports and the RER Corrective measures.] Efficiency KPI 13 “% of payments paid within contractual deadline” [Applicable after 2 years of effective implementation:
Potential downgrade of the Union's top	Agreement specifying the claims and		

Main risks It may happen (again) that	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness Indicators
<p>credit rating due to a failure to honour a guarantee call within the agreed deadline.</p> <p>Failure to recover in time amounts due to the Union and assigned to the provisioning (e.g. guarantee fees, recovered amounts by implementing partners on defaulted operations).</p>	<p>payments terms, the fees terms (rate, date due, deadlines) and the recovery conditions. Ex-ante OV and FV, 'in-depth' if need be.</p> <p>Alert system on deadlines for the payment of guarantee calls.</p> <p>Hierarchical validation of guarantee calls payments and recovery of amounts due.</p> <p>Clawback clause on amounts paid.</p>		<p>KPIs 24 to 26 related to the implementation of the AVP" (see Annex 8)]</p> <p>Economy: Costs of control:</p> <ul style="list-style-type: none"> Staff costs of control will be estimated using approximations based on analyses of the organigram, job descriptions and programme/project portfolios External costs of control will be based on values of respective contracts and related disbursements Overall cost of controls implemented by DG INTPA divided by the amount of the funds managed (excluding remuneration paid).

C – Adequacy of the provisioning and of the payment to fiduciary accounts for Financial Instruments

Main control objectives: Ensuring that the Commission fully assesses the financial risk of guaranteed amounts and the potential losses and verifies the adequacy of the provisioning (effectiveness); compliance (legality & regularity); sound financial management.

Main risks It may happen (again) that	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness Indicators
<p>An unforeseen additional EU contribution is needed to replenish the CPF due to a fail to detect potential losses above the estimate of losses embedded in the provisioning rate.</p>	<p>Risk assumptions taken during the assessment of operations and their estimated risk profile are regularly verified and all the deviations recorded and assessed.</p> <p>Quarterly reports foreseen by the guarantee agreements include a full set of financial and risk data.</p> <p>Monitoring at portfolio level and for individual guarantee operations of the build-up of contingent liabilities and their risk over time, based on use of the credit risk model.</p> <p>Verification of the consistency of the actual risk</p>	<p>Coverage: 100% of guarantee agreements.</p> <p>Frequency: quarterly and annually, can be more frequent if worrying patterns are detected.</p> <p>Depth full set of risk data and parameters requested from implementing partners.</p> <p>All CAFIs</p>	<p>Effectiveness No additional EU contribution to the provisioning requested within a horizon of less than 3 years.</p> <p>Efficiency Risk reporting dates met. Timely detection of abnormal risk patterns.</p> <p>Economy: Costs of control:</p> <ul style="list-style-type: none"> Staff costs of control will be estimated using approximations based on analyses of the organigram, job descriptions and programme/project portfolios Overall cost of controls implemented by DG INTPA divided by the amount of funds managed (excluding

Main risks It may happen (again) that	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness Indicators
Excessive balances are held on fiduciary accounts and may generate negative interests to be paid by the Commission.	<p>profile of operations with the one initially estimated; identification of corrective actions where possible and if necessary.</p> <p>Strategies have to be put in place by partners entrusted with the implementation of FIs in order to minimize negative interest (see article 16.4 of CAFI GCs).</p> <p>Furthermore, instructions were addressed to AOs reminding them of the necessity to make sure that the payment of the EU contribution to the account is based on the disbursement forecast corresponding to the real operational needs, with an objective to minimise the balance and any related cost.</p>	All payment requests for FIs.	remuneration paid).

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	Cost-Effectiveness 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	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.	MUS sample sufficiently representative to draw valid management conclusions.	Effectiveness [Applicable after 3 years of effective implementation: A risk index will be calculated based on the results of ECA DAS reports and the RER studies covering a 3 years period. This index is

Main risks It may happen (again) that	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness Indicators
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	Findings are validated with counterparts, used for possible ex-post corrections (i.e. recoveries), taken into consideration for improvements of ex-ante controls, and referred to OLAF where needed.		defined for each RCS. Expenditure verifications are also performed by external auditors based on risk analyses.. Effectiveness A risk index is calculated based on the results of ECA DAS reports and the RER Corrective measures.] Efficiency
	Annual Audit Plans: [Applicable after 2 years of effective implementation] Audits and expenditure verifications are planned annually for ongoing operations of DG INTPA's overall portfolio, but may include audits for closed contracts. 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 contracted under ongoing or "recently" closed operations	[Applicable after 2 years of effective implementation: KPIs 24 to 26 related to the implementation of the AVP" (see Annex 8)] Economy: Costs of control: <ul style="list-style-type: none"> Staff costs of control will be estimated using approximations based on analyses of the organigram, job descriptions and programme/project portfolios External costs of control are based on values of respective contracts and related disbursements Overall cost of controls implemented by DG INTPA divided by the amount of funds managed (excluding remuneration paid).

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	Cost-Effectiveness 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 are considered for corrections and the KPI 29 % of timely follow up action will monitor the time between the receipt of the final audit report and the implementation of audit follow-up actions.	See Stage 4A.

ANNEX 7: Specific annexes related to "financial management"

The total cost of controls for year 2022 is estimated by DG INTPA at EUR 271.81 million euros. This represents 4.27% of total funds managed by DG INTPA in 2022. DG INTPA's control costs were estimated using the same methodology as the one used for AAR 2020 and 2021¹¹⁰. Likewise there were no changes made to the methodology for the distribution of costs of control to RCS (Relevant Control Systems) and control stages. RCS and control stages are covered in detail in Annex 6.

Control cost 2022 in EUR million per management mode and per control stage								
Control Stages ¹¹¹	RCS 1 - Grants in DM	RCS2 - BS (DM)	RCS3 - Procurement in DM	RCS4 - IM with Partner Countries	RCS 5 - IM with third Organisations	RCS6 - FIs and Budgetary Guarantees	Other	Total
Stage 1	19.46	6.83	21.85	7.07	33.11	2.70	9.20	100.23
Stage 2	9.73	0.30	10.93	3.53	16.42	0.38	4.60	45.90
Stage 3	22.36	7.29	16.55	5.40	28.67	1.03	5.75	87.05
Stage 4	8.01	0.86	8.40	2.90	14.39	0.61	3.45	38.62
Total	59.56	15.28	57.73	18.91	92.60	4.72	23.01	271.81

The following table presents an assessment of the most relevant **key indicators of the control results and their values** structured in line with the relevant controls systems. These indicators provide a complete overview of the controls in place and are reliable.

Relevant Control System (RCS)								
Cost of controls (2022)	RCS 1 - Grants in DM	RCS 2 - BS	RCS 3 - Procurement in DM	RCS 4 - IM with Partner Countries	RCS 5 - IM with third Organisations	RCS6 - FIs and Budgetary Guarantees	Other	Total
Control costs / Paid amounts	5.01%	3.43%	17.13%	4.46%	2.61%	4.23%	7.20%	4.27%
Control costs (EUR million) ¹¹²	59.56	15.28	57.73	18.91	92.60	4.72	23.01	271.81
Paid amounts (EUR million)	1,188.82	445.00	337.06	423.74	3,541.89	111.73	319.50	6,367.73
Undue payments prevented by ex-ante controls / Cost of ex-ante controls on payments	197.00%	503.16%	58.59%	427.59%	175.27%	0.00%	72.22%	192.90%

¹¹⁰ In 2019, the Commission implemented a new key information management system on staff resources called ATLAS that allows for better identification of tasks performed by its staff. This management system has equally been used from 2020 onwards. In 2021, the Commission conducted a specific targeted exercise to ensure completeness and accuracy of ATLAS regular updates. The results enable more accurate calculations of the cost of control, in accordance to the task attribution per job.

¹¹¹ Stage 1: prior to contracting; Stage 2: contracting; Stage 3: Implementation; Stage 4: Ex Post controls and follow-up

¹¹² Estimated cost cover both EU Budget and EUTFs.

Relevant Control System (RCS)								
Cost of controls (2022)	RCS 1 - Grants in DM	RCS 2 - BS	RCS 3 - Procurement in DM	RCS 4 - IM with Partner Countries	RCS 5 - IM with third Organisations	RCS6- FIS and Budgetary Guarantees	Other	Total
Ineligible expenditure identified by ex-ante controls (EUR million)	44.05	36.68	9.69	23.09	50.25	0	4.16	167.92
Cost of ex-ante controls on payments (EUR million)	22.36	7.29	16.54	5.4	28.67	1.03	5.76	87.05
Ineligible expenditure identified by external audits contracted by the Commission / Cost of external audits contracted by the Commission	1246.42%	N/A	201.82%	1220.59%	258.79%	0.00%	N/A	580.55%
Ineligible expenditure identified by external audits contracted by the Commission (EUR million)	33.03	0	1.11	8.3	14.57	0	0	57.01
Cost of external audits contracted by the Commission (EUR million)	2.65	0	0.55	0.68	5.63	0.31	0	9.82
Recovery orders issued by DG INTPA in 2021 for the reimbursement of undue payments / cost of stage 4 of controls (ex-post controls and follow-up)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	36.17%
Recovery orders issued by DG INTPA in 2021 for the reimbursement of undue payments	N/A	N/A	N/A	N/A	N/A	N/A	N/A	13.97¹¹³
Cost of stage 4 of controls (ex-post controls & follow-up)	8.01	0.86	8.4	2.9	14.39	3.45	0.61	38.62

¹¹³ Necessary adjustments were made in order to deduct the amount of recoveries of pre-financing that were wrongly encoded with recovery context "Irregularity". Adjustments were also made in order to exclude the amount of recoveries on expense erroneously encoded with recovery context, "Irregularity" or "OLAF notified".

Table Y - Overview of the estimated cost of controls at Commission (EC) level:

Relevant Control System (RCS)	Ex ante controls			Ex post controls			Total**	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	EC total costs	funds managed (in EUR) ¹¹⁴	Ratio (%)	EC total costs	total value verified and/or audited (in EUR)	Ratio (%)	EC total estimated cost of controls (in EUR)	Ratio (%)
	(in EUR)		(a)/(b)	(in EUR)		(d)/(e)	(a)+(d)	(g)/(b)
Relevant Control System N°1 - Grants in DM	51,553,065	1,188,820,189	4.34%	8,008,503	567,380,622.96	1.41%	59,561,568	5.01%
Relevant Control System N°2 - BS (DM)	14,425,127	444,998,920	3.24%	858,841	-	0.00%	15,283,968	3.43%
Relevant Control System N°3 – Procurement in DM	49,326,411	337,058,282	14.63%	8,400,566	90,328,395.28	9.30%	57,726,978	17.13%
Relevant Control System N°4 - IM with Partner Countries	16,007,278	423,737,488	3.78%	2,902,913	230,905,579.05	1.26%	18,910,191	4.46%
Relevant Control System N°5 - IM with third Organisations	78,201,731	3,541,886,720	2.21%	14,394,868	803,248,101.20	1.79%	92,596,598	2.61%
RCS6 - Financial Instruments and Budgetary Guarantees	4,117,355	111,729,622	3.69%	606,349	-	0.00%	4,723,704	4.23%
Other	19,555,029	319,503,226	6.12%	3,450,887	-	0.00%	23,005,917	7.20%
OVERALL total estimated cost of control at EC level	233,185,995.48	6,367,734,446.66	3.66%	38622927	1,691,862,698.49	2.28%	271,808,922.41	4.27%

¹¹⁴ Funds managed = payments made, revenues and/or other significant non-spending items such as e.g. assets, liabilities, etc.

ANNEX 8: DG INTPA KPI analysis for 2022

Executive Summary

DG INTPA has achieved **excellent results** in its Key Performance Indicators (KPIs) in **2022**. As shown in the table below, benchmarks were **achieved for 27** out of 29 KPIs¹¹⁵.

KPI Name		KPI result	Annual target
A – Sound financial management and effective use of EC Resources			
K1	Accuracy of financial forecast for payments	94.59%	Between 90% and 110%
K2	Accuracy of financial forecast for contracts	85.38%	Between 90% and 110%
K3	Accuracy of financial forecast for decisions	102.07%	Between 90% and 110%
K4	RAL absorption period	3.64	Less than 4 years
K5	Time to Grant	36.73	No more than 90
K6	% of Projects with Red Traffic Light for progress in implementation	3.29%	No more than 10%
K7	% of Projects with Red Traffic Light for achieving results	3.31%	No more than 10%
K8	% of completed primary interventions with green flag traffic light for achieving results	87.93%	At least 80%
K9	% of primary interventions completed on time	36.60%	At least 35%
K10	Reduction of Old pre-financing	52.51%	At least 40%
K11	Expired contracts as a % of the contract portfolio	8.39%	No more than 13%
K12	Reduction of Old RAL	34.85%	At least 35%
K13	% of payments paid within contractual deadline	94.71%	At least 90%
K14	% of invoices registered within 7 days	95.98%	At least 90%
K15	Reduction of the backlog for the expired Recovery Orders awaiting an action from the AO	54.37%	At least 40%
K16	Respect of flexibility arrangements for the use of staff in Delegations	97.85%	At least 95%
B – Effectiveness of internal control systems (ICS)			
K17	Effectiveness of the Internal Control Framework Component “Control Environment”	95.78%	At least 80%
K18	Effectiveness of the Internal Control Framework Component “Risk Assessment”	95.27%	At least 80%
K19	Effectiveness of the Internal Control Framework Component “Control Activities”	93.84%	At least 80%
K20	Effectiveness of the Internal Control Framework Component “Information and Communication”	95.43%	At least 80%
K21	Effectiveness of the Internal Control Framework Component “Monitoring Activities”	95.11%	At least 80%
K22	% of projects visited by INTPA staff and/or by the HOD	83.52%	At least 80%
K23	Undue payment prevented by ex-ante controls	2.91%	At least 2%
C – Effectiveness of audit system			
K24	% contracted of the annual audit plan: year N	88.70%	At least 70%
K25	% implementation of the annual audit plan: year N-1	87.08%	At least 70%
K26	% implementation of the annual audit plan: year N-2	92.95%	At least 80%
K27	Ineligible amounts identified by audits as a % of the audited amount	3.37%	At least 2%
K28	% reduction of expired unclosed audits	66.26%	At least 50%
K29	% of timely follow up action of audit ineligible amounts	64.08%	At least 40%

¹¹⁵ In 2022, INTPA introduced 1 new KPI: KPI 15 (Reduction of the backlog for the expired Recovery Orders awaiting an action from the AO).

INTPA has remained on an upward trend for most KPIs with **17 KPIs scoring better** than in 2021.

All financial KPIs are **green** except two KPIs.

- KPI 2 (“Accuracy of initial annual financial forecast for contracts”) which is 4.6% below the threshold (85.38% vs 90%-110% target). This result is partially explained by the cancellation of the EUR 900 million project for the purchase of vaccines. :EUR473 million were contractualised with the Global fund to fight Aids, Tuberculosis and Malaria. The remaining EUR 427 million were de-committed and will be re-committed in the framework of the Health Pandemic Fund in 2023.
- KPI 12 (“Reduction of old RAL”) with 0.15% below the benchmark (34.85% vs 35% target). Certainly, the result of 2022 was only marginally lower than the target, and partially due to technical problems encountered in OPSYS. However, every year we tend to catch up with this KPI at the last quarter of the year, even if a significant amount of de-commitments can already happen at the beginning of the year. We would therefore need to de-commit any unused amounts without delay, in order to reduce our old RAL.

INTPA also achieved **very good results in cleaning up the old portfolio** (expired contracts, old pre-financing, old Recovery Orders, expired unclosed audits).

All audit related KPIs are **green**. INTPA has **reached the objective** for the implementation of the **annual audit plan 2022** with an execution rate of 88.70% vs 70% target).

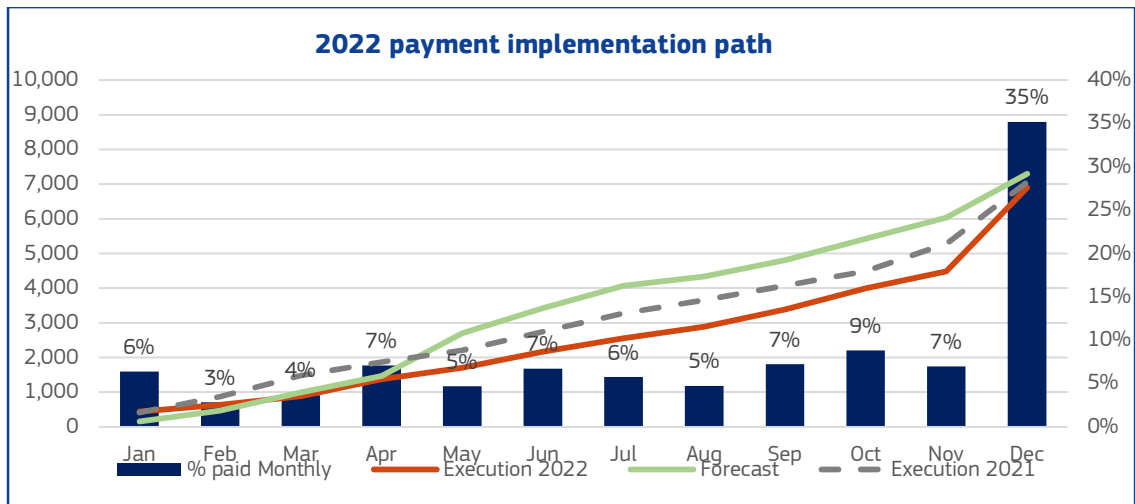
Furthermore, INTPA has achieved **better ex-ante and ex-post controls** in 2022. INTPA improved its KPI on undue payments prevented by ex-ante controls from 2.62% in 2021 to 2.91% in 2022. INTPA has also improved its KPI on Ineligible amounts identified by audits from 2.36% in 2021 to 3.37% in 2022.

In 2022, all the Delegations except Djibouti (59%) met the targets for **more than 60%** of their KPIs. The Delegation Djibouti should define an action plan that will allow it to reach the benchmarks of the problematic KPIs in 2023.

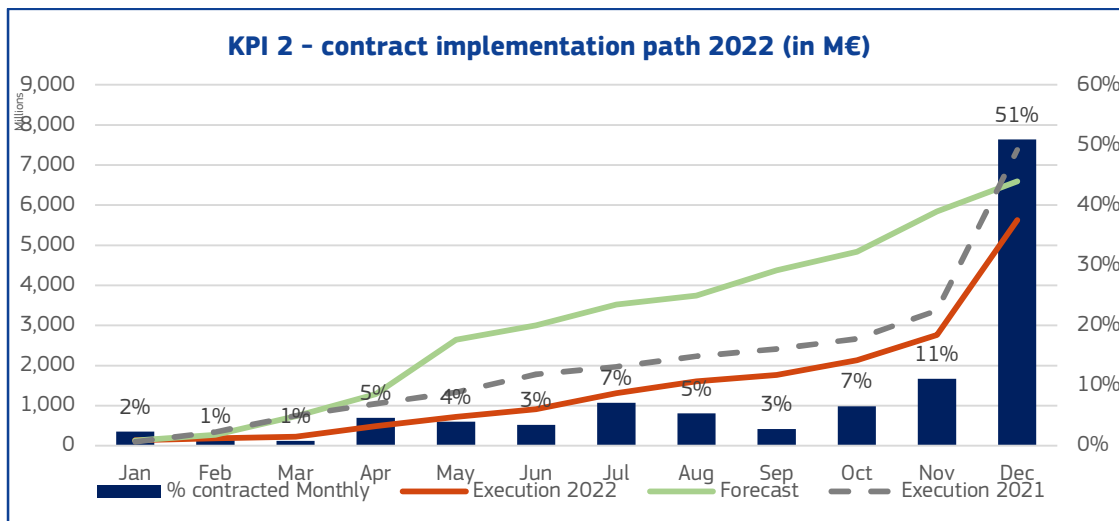
II - Areas for improvement and priorities for 2023

- **Improve the implementation path for payments and contracts :**

The **implementation path for payments** shows a concentration of payments at the end of the year. 35% of year payments are paid in December (**EUR 2.43 billion**).



This is also the case for the **implementation path for contracts**. Contracts concluded in December represent 51% (**EUR 2.86 billion**) of the total amount.



The concentration of payments and contract signatures at the end of the year does not only jeopardise the implementation of our budget; it could also affect the effectiveness of our controls and impact the legality and regularity of related transactions. Therefore, all services should respect the planning defined in the forecasting exercise carried out in January and should process payments and contracts in a more balanced pace throughout the year.

- **Achieve benchmark for KPI 12 - Reduction of Old RAL.**

INTPA services should closely monitor their old RAL. The unused amounts should be de-committed as soon as possible.

- **Embrace the KPI simplification and maintain our performance across the board**

The **KPI simplification** measures that will be implemented in 2023 will **reduce the workload** of colleagues in Delegations and Headquarter while **preserving the quality** of sound financial management, audit and internal control.

I Detailed Analysis

KPI 1 – Accuracy of financial forecast for payments: 94.59%

A total of EUR 6,903 million were paid out of EUR 7,297 million foreseen for the year. The overall performance (94.59%) is within the benchmark of 90% - 110%. All Directorates have met the benchmark set for the year except for Directorates INTPA B, INTPA E and INTPA G.

	INTPA A	INTPA B	INTPA C	INTPA D	INTPA E	INTPA F	INTPA G	DG 02	INTPA R	Total
KPI Value	100.57%	80.98%	92.57%	94.66%	222.77%	93.05%	67.63%	94.67%	91.54%	94.59%
Actuals (in M€)	3,067.45	515.56	1,027.57	29.67	682.32	377.87	1,148.41	9.63	44.71	6,903.18
Forecasts (in M€)	3,050.06	636.68	1,110.01	31.34	306.29	406.10	1,698.14	10.17	48.84	7,297.63
Variance (in M€)	17.39	-121.12	-82.44	-1.67	376.03	-28.22	-549.74	-0.54	-4.13	-394.45

Directorate E exceeded its initial target with the payment of EUR 100 million to the IMFs Poverty Reduction and Growth Trust Fund (PRGT). This payment was made in the framework of the special measure for the Union response to the food security crisis and economic shock in ACP countries following Russia's war of aggression against Ukraine.

Regarding Directorate G, and during the Second Global COVID-19 Summit, the President of the European Commission announced the intention to redirect the funds initially meant for the supply of COVID-19 vaccines towards the seventh replenishment of the Global Fund for the period 2023-2025. As this new initiative will only occur in 2023, the reorientation of funds had a negative impact on the two indicators linked to the payment and contract forecasts (KPI 1 and KPI 2 at 68%).

Results by fund source:

Fund Source		Forecasted (M€)	Paid (M€)	Gap (M€)	KPI Value
BUDGET		4,512.75	4,192.10	-320.65	92.89%
EDF		2,397.85	2,321.01	-76.84	96.80%
Trust Funds	TF Africa - HoA	155.97	168.21	12.23	107.84%
	TF Africa - Sahel	180.51	180.10	-0.40	99.78%
	TF Békou	33.41	30.37	-3.05	90.88%
	TF Colombia	17.14	11.31	-5.83	66.00%
	Total Trust Fund	387.03	390.07	3.03	100.78%
Total		7,297.63	6,903.18	-394.45	94.59%

Except for TF Colombia, the level of payment for each fund source corresponds to the financial forecasts.

KPI 2 – Accuracy of financial forecast for contracts: 85.38%

EUR 5,624 million were contracted out of EUR 6,587 million foreseen. The overall performance (85.38%) is below the benchmark of 90% - 110%. All Directorates are below the benchmark set for the year except for Directorates INTPA A, and INTPA D.

	INTPA A	INTPA B	INTPA C	INTPA D	INTPA E	INTPA F	INTPA G	DG 02	INTPA R	Total
KPI Value	95.15%	72.38%	82.96%	109.63%	250.50%	88.02%	67.62%	120.56%	957.34%	85.38%
Actuals (in M€)	2,624	488.88	975.74	29.20	158.69	213.23	1,102.03	16.30	15.50	5,624.17
Forecasts (in M€)	2,758	675.43	1,176.19	26.64	63.35	242.24	1,629.63	13.52	1.62	6,587.11
Variance (in M€)	-133	-186.55	-200.45	2.56	95.34	-29.02	-527.60	2.78	13.88	-962.94

Directorates E and R exceeded its initial target due to the special measure adopted for the Union response to the food security crisis following the war in Ukraine. The Directorate F result can be explained by the EUR 27 million “Contribution to the CGIAR Trust Fund” that had to be postponed to 2023.

The result of INTPA G is due to the cancellation of the EUR 900 million vaccines’ purchase project. It was partly replaced with a contract of EUR 473 million in favour of the Global fund to fight Aids, Tuberculosis and Malaria. The remaining EUR 427 million were de-committed and will be re-committed in the framework of the Health Pandemic Fund.

Results by fund source:

Except for the EDF and for the Sahel window of the EU TF Africa, important balances can be noted between the actual amount of contracts committed in 2022 and the initial previsions.

Fund Source		Forecasted (M€)	Contracted (M€)	Gap (M€)	KPI Value
BUDGET		5,674.63	4,669.53	-1,005.10	82.29%
EDF		907.23	945.86	38.63	104.26%
Trust Funds	TF Africa - HoA	1.16	5.47	4.32	473.47%
	TF Africa - Sahel	2.16	2.01	-0.14	93.44%
	TF Békou	1.58	1.28	-0.30	80.97%
	TF Colombia	0.36	0.00	-0.36	0,00%
	Total Trust Fund	5.25	8.78	3.53	167,34%
Total		6,587.11	5,624.17	-962.94	85.38%

KPI 3 – Accuracy of financial forecast for decisions: 102.07%

The total decided amount at the end of 2022 was EUR 8,120 million out of the forecasted amount of EUR 7,956 million. The overall performance is 102.07%, within the benchmark of 90%-110%.

	INTPA A	INTPA B	INTPA C	INTPA D	INTPA E	INTPA F	INTPA G	DG 02	INTPA R	Total
KPI Value	99.42%	94.42%	109.18%	137.62%	107.49%	162.58%	83.07%	145.88%	-	102.07%
Actuals (in M€)	3,482.59	375.36	1,033.49	49.24	1,651.32	410.63	1,057.77	15.90	13.50	8,120.80

Forecasts (in M€)	3,503.05	397.53	946.62	35.78	1,536.30	252.58	1,273.31	10.90	0.00	7,956.05
Variance (in M€)	-20.46	-22.17	86.87	13.46	115.02	158.06	-215.54	5.00	13.50	164.75

The over-performance of Directorate D is due to the “Special Measure in favour of the United Nations Special Purpose Trust Fund for 2022”.

Concerning Directorates E, F and R, the over-performance is linked to the mobilisation of EDF funds in the context of the food security crisis.

The under-execution of the Directorate G on decisions forecasts is explained by:

- a significant reduction of the cushion allocated in 2022 to "Global Challenges - People" due to a change in political priorities (including the war in Ukraine). This implied a reduction in the contributions in 2022 for the "Global Partnership for Education" and for the "Global Fund".
- the reallocation of the forecasts for the program “Regional Teacher” from Directorate A to Directorate G. This action has been postponed to 2024.

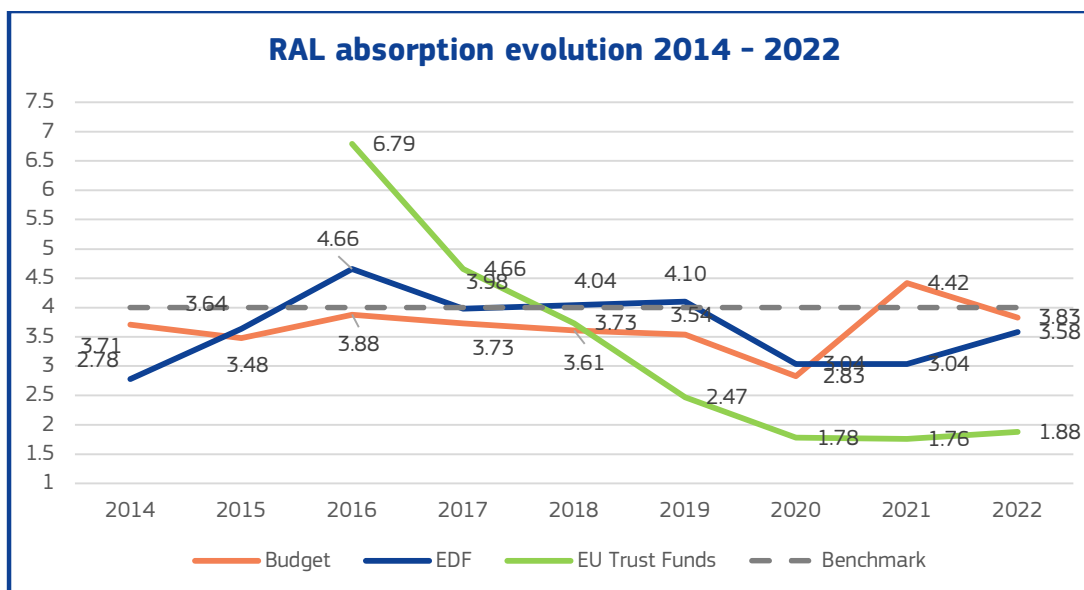
KPI 4 – RAL Absorption period: 3.64 years

This KPI measures the implementation capacity estimated as the number of years needed to pay the full amounts committed, i.e. how many years it would take to consume all the Reste à Liquider (RAL) if no fresh credits were added. This period of implementation is calculated by dividing the RAL amount at the end of the reporting year by the total amount of payments made during the year.

The RAL absorption period this year is 3.64, below the limit of 4 years used as benchmark for this KPI.

	INTPA A	INTPA B	INTPA C	INTPA D	INTPA DG 01	INTPA DG 02	INTPA E	INTPA F	INTPA G	INTPA R	Total
KPI	4.4	4.31	4.39	3.47	0.59	3.41	4.06	4.73	0.83	2.73	3.64
RAL (in EUR million)	13,520	2,224	4,508	106	0	39	2,788	1,788	953	174	26,139
Paid amount (in EUR million)	3,070	516	1,028	31	0	11	687	378	1,152	64	7,172

The evolution of the RAL absorption period for the General Budget, the EDF and the EU Trust Funds is presented in the graph below:



KPI 5 – Time to grant: 36.73 days

This KPI measures the average time taken to sign a grant agreement as from the date of the note informing the successful applicants (Article 128 of the Financial Regulation)¹¹⁶.

In 2022, 95.33% of the grant contracts were signed by DG INTPA within the time limit of three months set by the Financial Regulation for signing grant contracts as from the date of informing applicants of the outcome of the evaluation of their application. The average time taken by DG INTPA for signing grant contracts in 2022 is 36.73 calendar days - below the time limit of 3 months.

	INTPA A	INTPA B	INTPA C	INTPA G	Total
KPI Value	30,79	31,97	46,98	56,67	36,73
Days taken to sign grants	2.094	991	2.255	170	5.510
Grants	68	31	48	3	150

These results have to be interpreted in the light of the provision of the Financial Regulation which states that those reference periods "may be adjusted in order to take into account any time needed to comply with specific procedures (...) and may be exceeded in exceptional, duly justified cases, in particular for complex actions, where there is a large number of proposals (...)". This is typically the case of the Calls for Proposals managed in HQ and in particular under thematic operations. These calls are often complex, or sensitive, or with a large number of applicants, proposals and countries, or complex pilot initiatives that made the contracting phase more time consuming.

¹¹⁶ This KPI covers grants signed under Direct Management following the publication of a call for proposals in PROSPECT.

KPI 6 – % of primary interventions with red traffic light for implementation progress: 3.29%

	INTPA A	INTPA B	INTPA C	INTPA D	DG 02	INTPA E	INTPA F	INTPA G	Total
KPI Value	2.81%	2.22%	5.39%	0%	0%	6.58%	2.87%	1.44%	3.29%
Red light PINTVs Impl. Progress	58	15	47	0	0	5	6	2	133
All PINTVs	2,066	677	872	1	1	76	209	139	4,041

KPI 7 – % of primary interventions with red traffic light for achieving results: 3.31%

	INTPA A	INTPA B	INTPA C	INTPA D	DG 02	INTPA E	INTPA F	INTPA G	Total
KPI Value	2.95%	2.51%	5.05%	0%	0%	6.58%	2.39%	1.44%	3.31%
Red light PINTVs achieving results	62	17	44	0	0	5	5	2	135
All PINTVs	2,102	677	872	1	1	76	209	139	4,077

KPI 8 – % of completed primary interventions with green flag traffic light for achieving results: 89.37%

This new KPI¹¹⁷ measures successful completion of Primary Interventions (PINTVs), calculated as the percentage of PINTVs that reached the end of their period of operational activities during the reporting year and that received a green traffic light for achieving results.

	INTPA A	INTPA B	INTPA C	INTPA D	INTPA E	INTPA F	INTPA G	Total
KPI Value	88,38 %	93,75 %	85,38 %	100,00 %	66,67 %	89,29 %	96,23 %	89,37%
Primary interventions with Green traffic light completion flag	289	165	146	1	4	25	51	681
Primary interventions completed in 2022	327	176	171	1	6	28	53	762

At Directorate level, all INTPA Directorates performed above the benchmark of 80% except for INTPA E having two PINTVs that did not receive a green traffic light for achieving objectives for the year.

KPI 9 – % of primary interventions completed on time: 37.32%

This KPI measures the timely completion of projects and programmes, calculated as the percentage of PINTVs that reached the end of their period of operational activities during the reporting year, without the period ever having been extended.

117 KPI introduced with the note Ares(2021)2104800 of 25/03/2021

37.32% of PINTVs reached the end of their period of operational activities in 2022 without the period ever having been extended.

	INTPA A	INTPA B	INTPA C	INTPA E	INTPA F	INTPA G	Total
KPI Value	44.90%	22.70%	35.56%	29.41%	18.18%	25.00%	37.32%
Primary interventions completed on time	242	37	80	5	6	11	381
Primary interventions completed in 2022	539	163	225	17	33	44	1,021

At Directorate level, all INTPA Directorates performed below the benchmark of 35% except for INTPA A and INTPA C.

KPI 10 – Reduction of old pre-financing: 52.51%

This KPI assesses the efforts in reducing old pre-financing (defined as a pre-financing not cleared after two years) by measuring the percentage of old-pre-financing cleared or recovered since the beginning of the year. In 2022, old pre-financing was reduced by more than a half (52.51%), significantly above the benchmark of 40%. It represents a total of EUR 2.03 billion.

	INTPA A	INTPA B	INTPA C	INTPA D	INTPA E	INTPA F	INTPA G	DG 02	INTPA R	Total
KPI Value	54,94%	55,64%	51,04%	44,40%	38,05%	32,02%	54,93%	100%	100%	52,51%
Old pre-financing (in M€)	931	172	354	2	34	213	131	0	0	1,838
Reduction in amounts (in M€)	1,136	216	369	2	21	100	160	0.25	29	2,033

At Directorate level, INTPA E and INTPA F did not reach the benchmark. It can be partially explained by their portfolio containing financial instruments and the technical assistance linked, which are contracts with very long period of implementation. For INTPA E, EUR 5 million out of the EUR 34 million of the remaining open pre-financing (15%) belong to financial instruments. For INTPA F, EUR 26 million out of the EUR 213 million of the remaining open pre-financing (12%) belong to financial instruments.

By the end of 2022, results are above the benchmark irrespectively of the Fund Source. 1 689 million EUR of old pre-financing remained open (41% on the general Budget, 51% on the EDF and 8% on the EU Trust Funds).

Fund Source		End amount (M€)	Open Start amount (M€)	Open Clered (M€)	KPI Value
BUDGET		755.74	1,485.62	729.88	49.13%
EDF		934.01	2,044.17	1,110.16	54.31%
Trust Funds	TF Africa - HoA	0.00	0.30	0.30	100.00%
	TF Africa - Sahel	13.20	13.20	0.00	0.00%
	TF Békou	8.79	33.28	24.49	73.59%
	TF Colombia	10.07	19.27	9.20	47.77%
	Other	116.49	275.25	158.77	57.68%
	Total Trust Fund	148.54	341.30	192.76	56.48%
Total		1,838.29	3,871.09	2,032.80	52.51%

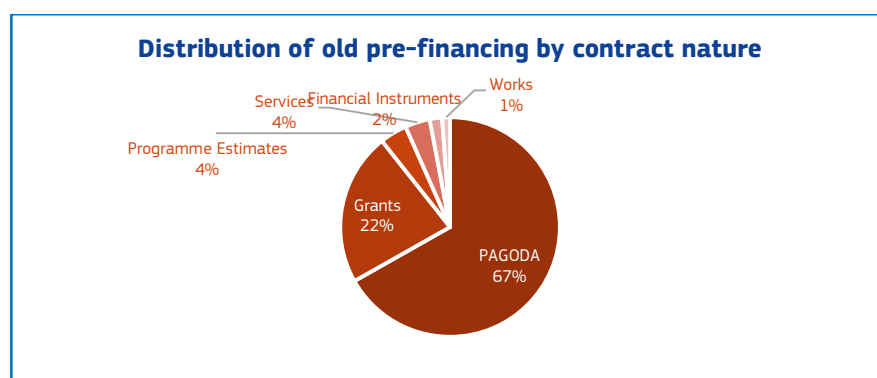
Delegations have processed 70% of the reduction achieved in 2022. It is worth noticing the outstanding performances of Argentina (100%), Costa Rica (92.22%), Peru (91.49%) Sudan (89.89%) and Bangladesh (87.26%).

42% of the old pre-financing still open at the end of 2022 (EUR 774 million) is held by the following implementing partners:

Follow up on partners having largest old pre-financing amount (in EUR million)			
Partners	01-01-2022	31-12-2022	Cleared and/or recovered in 2022
INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT	346	197	149
AGENCE FRANCAISE DE DEVELOPPEMENT	180	113	67
THE GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS AND MALARIA	73	73	-
AFRICAN UNION	275	72	203
AFRICAN DEVELOPMENT BANK	105	69	36
UNITED NATIONS DEVELOPMENT PROGRAMME	131	62	69
EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT	68	60	9
DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ)	165	60	105
CAMOES - INSTITUTO DA COOPERACAO EDA LINGUA IP*ICIL	37	37	0
KREDITANSTALT FUR WIEDERAUFBAU*	42	32	11
Total	1.422	774	648

The open old pre-financing of these 10 partners represented more than EUR 1 422 million at the beginning of 2022. EUR 648 million have been cleared or recovered this year.

Delegated Cooperation with International Organisations and Member States Agencies represents 1, 207 million EUR (67%) followed by grants (407 million EUR or 22%).



An average of EUR 1 444 million of old pre-financing has been cleared or recovered per year over the last eight years, keeping the KPI well above the benchmark.

KPI 11 - Expired contracts as a % of the contract portfolio: 8.39%

This KPI measures the percentage of contracts in the portfolio not closed 18 months after the end of their operational activities. This percentage should not go beyond 15%.

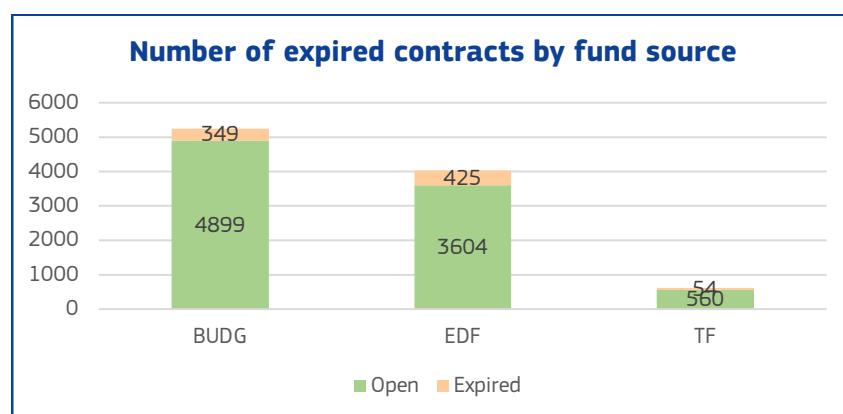
By the end of 2022, the performance of INTPA is of 8.39%, within the set benchmark where 828 contracts out of 9,874 contracts were expired.

	INTPA A	INTPA B	INTPA C	INTPA D	INTPA E	INTPA F	INTPA G	DG 01	DG 02	INTPA R	Total
KPI Value	10.45%	7.76%	6.72%	0.00%	1.88%	3.33%	10.64%	0.00%	0.00%	1.38%	8.39%
No. of expired contracts	550	108	111	0	3	13	35	0	0	8	828
Total No. of contracts	5,262	1,392	1,651	74	160	390	329	3	33	580	9,874
RAL of expired contracts (in M€)	135.98	30.93	32.18	0.00	0.40	3.48	12.40	0.00	0.00	1.78	217.15

A total of 951 expired contracts were closed in 2022. It is worth mentioning the excellent performance achieved by the following managing entities that weighted for 32% of the expired contracts closed in 2022.

Managing Entities	Number of expired contracts closed in 2022	Contribution to INTPA's closure of expired contracts
Democratic Republic of Congo	53	6%
Nigeria	38	4%
Madagascar	36	4%
Fiji	32	3%
Kenya	29	3%
Ethiopia	23	2%
Jamaica	23	2%
Afghanistan	22	2%
Guinea-Bissau	22	2%
Haiti	21	2%
Total expired contracts closed by top 10	299	31%
Total expired contracts closed in INTPA	951	100%

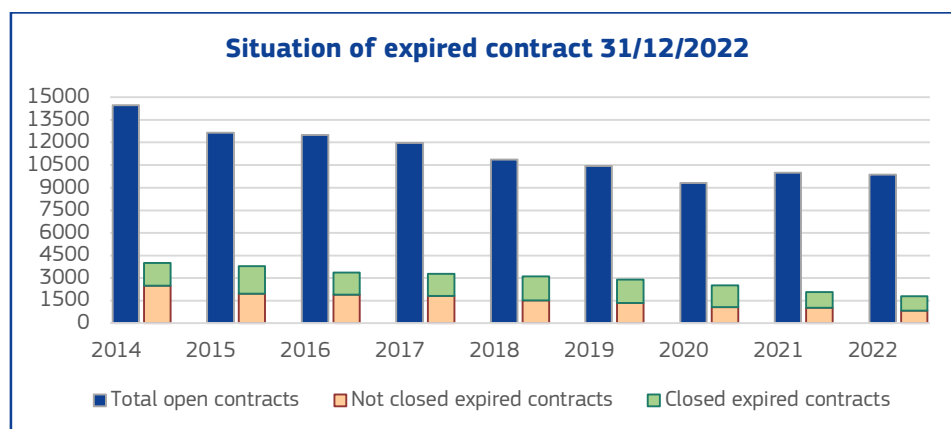
Concerning the fund source, 51.33% of expired contracts are funded under EDF, while 42.15% of expired contracts are funded under the General Budget and 6.52% under the EU Trust Funds.



At the end of 2022, 828 expired contracts stayed open. Although Delegations in Madagascar, Congo (DRC), Kenya, Ethiopia and Fiji have performed extremely well, closing 18% of all expired contracts¹¹⁸ this year; they remain among the managing entities with the highest number of expired contracts. These entities still hold 330 of all INTPA expired contracts. They are presented in the table below:

Managing Entity	Expired	KPI Value
Chad	45	17.05%
Madagascar	28	17.50%
Burkina Faso	25	11.36%
Congo (DRC)	25	12.08%
Zimbabwe	25	22.32%
Kenya	22	13.10%
Cameroon	21	12.73%
Ethiopia	19	9.90%
Fiji	19	13.38%
INTPA A 04	19	24.68%
Total	248	

The last years the total number of open contracts has decreased by 32%. A steady average of 1,427 expired contracts closed per year has allowed decreasing the stock of expired contracts by 67% (from 2,484 in 2014 to 828 in 2022).



KPI 12 – Reduction of Old RAL: 34.85%

This KPI measures the capacity of the DG to de-commit unused amounts by measuring the reduction rate of the open amount of old RAL¹¹⁹ during the year.

By the end of 2022, INTPA had reduced its old RAL amount by EUR 484.51 million or 34.85%. Certainly, the result was only marginally lower than the target, and partially due to technical problems encountered in OPSYS. However, every year we tend to catch up with this KPI at the last quarter of the year, even if a significant amount of de-commitments can

118 These 5 Delegations have closed 173 expired contracts (18% of all expired contracts closed). Their performance is as follows: Congo (RDC) (53), Madagascar (36), Fiji (32), Keny (29) and Ethiopia (23).

119 Old RAL is to be understood as the open amount of level 1 and level 2 commitment positions that are more than 5 years old.

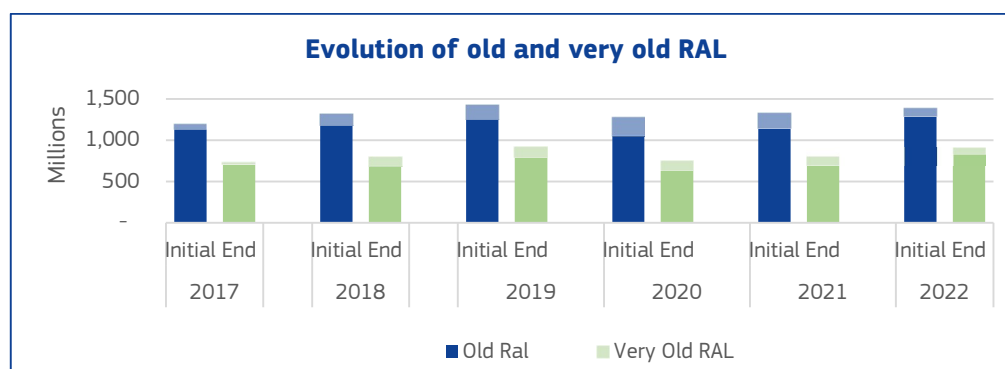
already happen at the beginning of the year. We would therefore need to de-commit any unused amounts without delay, in order to reduce our old RAL.

All Directorates reached the benchmark of 35% except INTPA C, INTPA F and INTPA G.

	INTPA A	INTPA B	INTPA C	INTPA D	INTPA E	INTPA F	INTPA G	DG 02	INTPA R	Total
KPI Value	38.30%	41.31%	32.85%	100.00%	67.51%	9.46%	30.17%	96.12%	36.68%	34.85%
Old RAL on 01/01/2022 (in M€)	845.48	130.07	226.58	0.06	2.93	130.53	46.23	2.69	3.46	1,389.74
Old RAL remaining on 31/12/2022 (in M€)	521.65	76.34	152.14	0.00	0.95	118.18	32.28	0.10	2.19	905.23
Reduction achieved in amounts (in M€)	323.83	53.73	74.44	0.06	1.98	12.35	13.95	2.59	1.27	484.51

At the end of the year, 57% of the old RAL amount referred to EDF and 42% to the General Budget.

The stock of the very old RAL (beyond 10 years) has decreased by 26% in 2022. However, the very old RAL represents 9.12% of the old RAL at the end of 2022.



The share of non-contracted amount of the RAL older than 10 years was reduced from 54.28% in 2021 to 48.58% in 2022. Aside the amounts foreseen for evaluation and audit purposes, managing entities should de-commit these funds.

Entities that have reduced the largest amount of old RAL in 2022 are presented below.

Delegation	Amount of old RAL reduced (in M€)	% of INTPA's old RAL reduction
Chad TD	50	10.31%
Nigeria NG	33	6.91%
Burundi BI	24	4.91%
Mali ML	19	3.83%
INTPA A 02	18	3.63%
South Africa ZA	17	3.60%
Congo (DRC) CD	15	3.19%
Pakistan PK	14	2.90%

Cameron CM	13	2.61%
Kenya KE	12	2.44%
Subtotal	215	44.32%
Total INTPA	485	100%

Some of these entities (Mali, South Africa and, Congo DRC) remain amongst the 10 managing entities still holding the highest level of old RAL at the end of the year. In 2023, these managing entities should keep the efforts entailed in reducing old RAL.

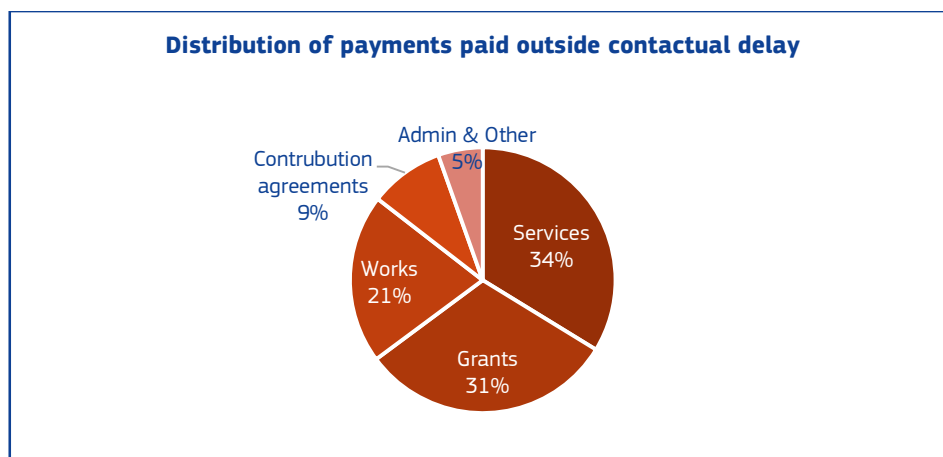
Delegation	Amount of Old RAL 31/12/2022 (in M€)	% of INTPA's Old RAL 31/12/2022
INTPA F 01	101.85	11.25%
Mali ML	59.63	6.58%
South Africa ZA	53.54	5.91%
Congo (Democratic Republic of) CD	44.28	4.89%
Chad TD	36.30	4.01%
Madagascar MG	31.71	3.50%
Afghanistan AF	30.06	3.32%
Myanmar MM	29.28	3.23%
Zambia ZM	23.39	2.58%
Ethiopia ET	22.10	2.44%
Subtotal	432.13	47.71%
Total INTPA	905.70	100%

	INTPA A	INTPA B	INTPA C	INTPA D	INTPA E	INTPA F	INTPA G	DG 01	DG 02	INTPA R	Total
KPI Value	93.60%	94.20%	96.95%	96.30%	95.61%	92.06%	95.22%	100%	87.50%	99.42%	94.71%
Total of payments	4,282	1,052	1,114	81	114	277	209	2	56	693	7,958
No. of payments within contractual period	4,008	991	1,080	78	109	255	199	2	49	689	7,537

KPI 13 – % of payments paid within the contractual deadline: 94.71%

Out of the 7,958 payments made in 2022, 94.71% were paid within the contractual period. This result is above the benchmark set (90%). In terms of financial value, the amount of payments paid on time represent 95.15% (5,616 million EUR) of the total amount paid in 2022 (5,902 million EUR).

Most of the payments paid outside contractual period relate to Services and Grants contracts.



KPI 14 – % of invoices registered within 7 days: 95.98%

This KPI measures the timely registration of invoices, measured as the percentage of invoices registered within 7 calendar days of the reception date. In total, 11,507 invoices were registered in 2022. 11,044 of these invoices (95.98%) were registered within 7 calendar days, which is above the benchmark of 90%.

The table below gives an overview, by directorate, of the respect of the 7 days target for the registration of invoices.

	INTPA A	INTPA B	INTPA C	INTPA D	INTPA E	INTPA F	INTPA G	DG 01	DG 02	INTPA R	Total
KPI Value	95.95%	95.67%	96.94%	98.73%	90.17%	89.57%	94.67%	100%	96.97%	98.91%	95.98%
Average period for registration of invoices (in days)	3.92	3.65	2.96	2.13	6.60	6.90	4.47	1.00	3.29	2.09	3.72
Total no. of invoices	5,899	1,572	1,766	79	173	441	319	1	66	731	11,507
Number of invoices registered within 7 days	5,660	1,504	1,712	78	156	395	302	1	64	723	11,044

KPI 15 - Reduction of the backlog of Recovery Orders pending an action from the Authorising Officer¹²⁰

In 2022, INTPA services should decrease the backlog of the expired recovery orders (RO) awaiting action from the Authorising Officer (AO). DG INTPA issues an average of 1 200 ROs every year. Although this represents 8% of the ROs issued by the EC¹²¹, INTPA is responsible for 40%¹²² of the backlog of overdue debts waiting for an action of the AO in charge. In this context, BUDG envisages to centralise the follow up of the old ROs and apply

¹²⁰ Please note that, due to some technical issues in ABAC, there may be a delay in the updating of the data that are necessary for the calculation of KPI 15. DG BUDG is working on this issue

¹²¹ Budget and EDF.

¹²² 40% in number and 44% in amount, according to the current categorisation by DG BUDG.

penalties in terms of credits and resources to the non-performing DGs. If this issue persists, the matter could also be taken up at political level.

The INTPA Management decided on 18.11.2021 on the creation of a “Taskforce on Recovery Orders”. The aim is to reduce as fast as possible the stock¹²³ of 241 ROs, at least by 50% by the end of Q1 2022 and in line with the priorities set by BUDG. In this context, INTPA decided¹²⁴ to implement this new KPI to monitor the reduction rate of the backlog managed by the Managing Entities.

108 expired recovery orders awaiting action from the Authorising Officer were handled¹²⁵ in 2022. The overall performance (53.47%) is higher than the benchmark of 40% set for the year¹²⁶.

	INTPA A	INTPA B	INTPA C	INTPA F	INTPA G	INTPA	Total
KPI Value	38.02%	77.78%	60.87%	100%	85.71%	100%	53.47%
Initial Nbr of Old ROs	121	36	23	5	14	3	202
Nbr of Old ROs (End)	75	8	9	0	2	0	94
Nbr of ROs treated	46	28	14	5	12	3	108

Thanks to the efforts performed by the Task Force (F&C Units A6, C4, R6 with the support of Units R2 and R4), all the Directorates succeeded to reach their target of reducing 40% of their backlog of old expired recovery orders. It worth to mention that out of the 108 RO treated by INTPA, 46 were done by INTPA A6 and 42 by INTPA C4.

KPI 16 – Use of INTPA staff and respect of the flexibility arrangements: 97.85%

This KPI measures the cooperation with EEAS in Delegations, based on the respect of the flexibility arrangements regarding the use of INTPA staff. INTPA result shows a respect in the flexibility arrangements of 97.85%, above the benchmark of 95% but lower than in 2021 (98.91%).

97.85%	Directorate	KPI Value
	INTPA A	95.65%
	INTPA B	100%
	INTPA C	100%

EU Delegations in Kenya and Togo indicated that they did not fully respect flexibility arrangements in 2022.

KPI 17 – Effectiveness of the Internal Control Framework Component “Control Environment”: 95.78%

This KPI measures the effectiveness of the Control Environment component of the Internal Control Framework based on the replies given by Delegations to a survey led by the EEAS.

123 Inventory established on 24.09.2021

124 As decided in the MM of 11.02.2022 and announced in the ARES note Ares(2022)2238628.

125 The recovery order is considered as handled when it either changes the responsible actor (i.e: from AO to another service such as legal service, OLAF, DG BUDG central services, etc.) or closed (i.e: cashed in, waived or cancelled).

126 The annual benchmark set for this KPI is 40% (i.e: the portfolio should be reduced by 40% or 80 ROs by end of this year)

INTPA result of 95.78% is well above the benchmark of 80% and is the same than in 2021 (95.78%).

95.78%	Directorate	KPI Value
	INTPA A	94.43%
	INTPA B	96.18%
	INTPA C	98.00%

All EU Delegations reached the benchmark of 80%.

KPI 18 – Effectiveness of the Internal Control Framework Component “Risk Assessment”: 95.27%

This KPI measures the effectiveness of the Risk Assessment component of the Internal Control Framework based on the replies given by Delegations to a survey led by the EEAS. INTPA result of 95.27% is far above the benchmark of 80% and slightly higher than in 2021 (95.00%).

95.27%	Directorate	KPI Value
	INTPA A	94.57%
	INTPA B	95.23%
	INTPA C	96.67%

All EU Delegations reached the benchmark of 80%.

KPI 19 – Effectiveness of the Internal Control Framework Component “Control Activities”: 93.84%

This KPI measures the effectiveness of the Control Activities component of the Internal Control Framework based on the replies given by Delegations to a survey led by the EEAS. INTPA result of 93.84% is above the benchmark of 80% and slightly above the result in 2021 (92.97%).

93.84%	Directorate	KPI Value
	INTPA A	92.90%
	INTPA B	94.85%
	INTPA C	94.72%

All EU Delegations reached the benchmark of 80%.

KPI 20 – Effectiveness of the Internal Control Framework Component “Information and Communication”: 95.43%

This KPI measures the effectiveness of the Information and Communication component of the Internal Control Framework based on the replies given by Delegations to a survey led by the EEAS. INTPA result of 95.43% is far above the benchmark of 80% and slightly below the result of 2021 (95.80%).

95.43%	Directorate	KPI Value
	INTPA A	94.06%
	INTPA B	96.36%
	INTPA C	97.22%

All EU Delegations reached the benchmark of 80%.

KPI 21 – Effectiveness of the Internal Control Framework Component “Monitoring Activities”: 95.11%

This KPI measures the effectiveness of the Monitoring Activities component of the Internal Control Framework based on the replies given by Delegations to a survey led by the EEAS. INTPA result of 95.11% is far above the benchmark of 80% and slightly below than in 2021 (95.43%).

95.11%	Directorate	KPI Value
	INTPA A	94.13%
	INTPA B	95.45%
	INTPA C	96.67%

All EU Delegations reached the benchmark of 80%.

KPI 22 – % of primary interventions visited by Commission staff and/or the HoD, by primary intervention value : 80.72%

This KPI assesses primary interventions monitoring and control, measured as the percentage of PINTVs (per PINTV amount) visited by Commission staff or the Head of Delegation. In 2022, 80.72 % of the projects were visited (73.09 % in 2021), which represents 79.45 % in value (EUR).

	INTPA A	INTPA B	INTPA C	INTPA D	INTPA E	INTPA F	INTPA G	DG 02	Total
KPI Value	81.89%	85.73%	83.16%	100.00%	46.53%	83.87%	35.04%	100.00%	80.72%
Project value of visited projects (in M€)	15,846.70	3,090.68	5,465.79	5.00	525.69	2,029.05	200.37	9.00	27,172.28
Project value of all projects (in M€)	19,350.83	3,605.32	6,572.36	5.00	1,129.71	2,419.27	571.85	9.00	33,663.32
Number of visited projects	1.661	562	720	1	44	157	51	1	3.197
Number all projects	2.105	677	873	1	63	207	97	1	4.024
Contextual indicator	78.91%	83.01%	82.47%	100.00%	69.84%	75.85%	52.58%	100.00%	79.45%

KPI 23 – undue payment prevented by ex-ante controls: 2.91%

The percentage of undue amounts identified by ex-ante controls by the end of 2022 is 2.91% of the amount claimed; above the set target of 2%. It represents a total amount of EUR 167.95 million of undue amount identified by ex-ante controls.

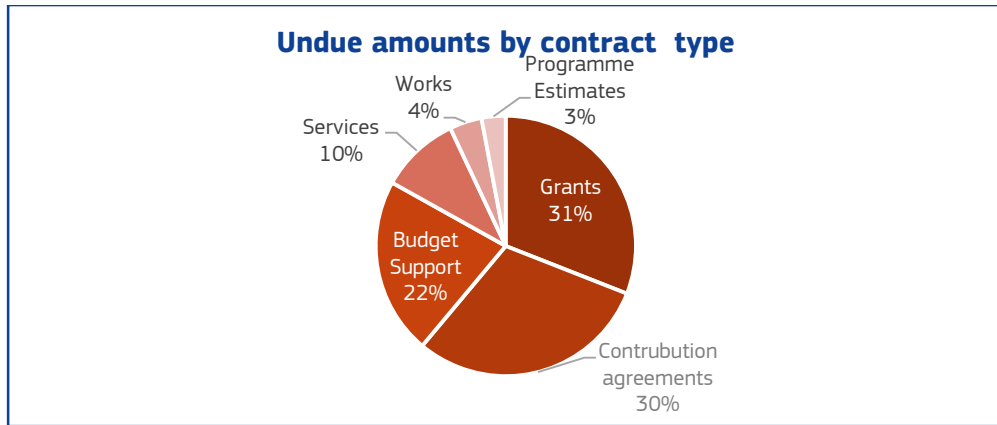
	INTPA A	INTPA B	INTPA C	INTPA D	INTPA E	INTPA F	INTPA G	INTPA	DG 01	DG 02	INTPA R	Total
KPI Value	2.73%	3.60%	3.81%	0.16 %	1.17 %	3.38 %	0.13 %	0%	0%	29.80 %	0.80 %	2.91%
Invoiced amount (in M€)	3,299	616	1,026	44	59	321	334	3	0.21	13	61	5,778
Undue amount (in M€)	90.24	22.21	39.12	0.07	0.69	10.85	0.42	0	0	3.86	0.49	167.95

Directorates INTPA A, B, C, F and DG 02 have reached the benchmark of 2%.

The Delegations have detected 89% of the undue amount identified by INTPA in 2022. The table below shows the largest undue amounts identified per managing entity.

Delegation	Undue amounts (M€)	KPI Value	Claimed amounts (M€)
Fiji FJ	15.59	15.86%	98.28
Ivory Coast CI	10.11	11.44%	88.35
Mozambique MZ	9.42	8.12%	115.97
Niger NE	8.54	5.77%	148.07
Uganda UG	6.34	5.75%	110.30
Bangladesh BD	5.89	4.95%	119.08
Gambia GM	5.56	21.59%	25.76
Honduras HN	5.46	15.26%	35.77
Timor-Leste TL	5.14	23.42%	21.94
Afghanistan AF	4.02	4.20%	95.83

A large part of the undue amount detailed above relate to Grants (Ivory Coast: EUR 6.86 million; Mozambique: EUR 3.8 million; Ethiopia: EUR 3.3 million) and to Contribution Agreements (Fiji: EUR 14.5 million; Gambia: EUR 5.5 million, Afghanistan: EUR 3.9 million, INTPA F 02: EUR 3.8 million; Sudan: EUR 1.9 million and Kenya: EUR 1.9 million).



KPI 24 – % contracted of the Annual Audit Plan year N: 88.70%

In 2022, 88.70% of the audits and verifications planned have been contracted. The execution rate is above the benchmark of 70% and higher than last year (83.75%).

The results achieved by all INTPA Directorates are very good.

	INTPA A	INTPA B	INTPA C	INTPA E	INTPA F	INTPA G	Total
KPI Value	87.33%	96.77%	88.37%	100%	100%	88.89%	88.70%
Number of audits in audit plan N	363	62	86	1	1	9	522
Number of audits contracted	317	60	76	1	1	8	463
Number of audits still to be contracted	46	2	10	0	0	1	59

The effects of the COVID-19 crisis on the implementation of Annual Audit Plan were limited due to mitigating measures in place such as desk review of supporting documents provided

by audited entities in electronic format, revision of timing and flexible management of remote meetings, where possible. This allowed to contract 85.70% of audits and verifications planned in 2022. Nevertheless, delays in the implementation of audited contracts and limited availability of audited entities or supporting documents in electronic format, that are out of INTPA's control, have prevented some remote verifications.

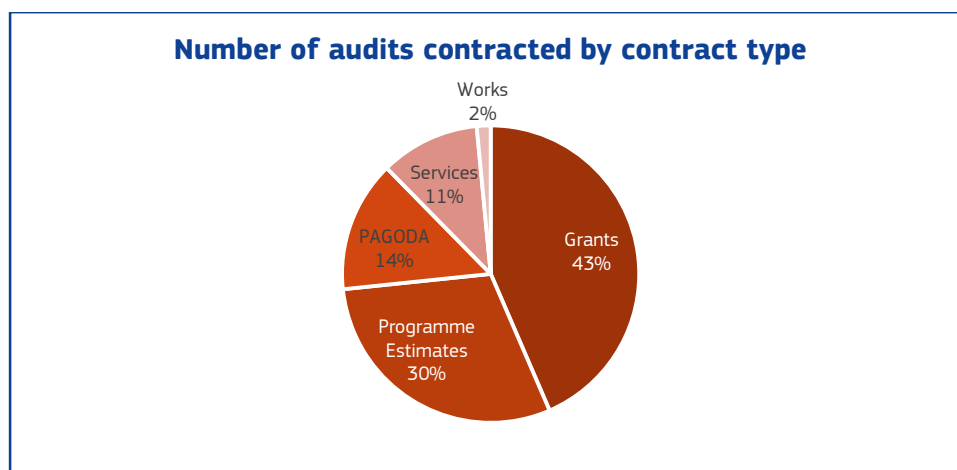
Audits and verifications under the responsibility of the Delegations account for 93% of the audits (485 out of the total of 522).

66 Delegations have already reached 100% of contracting. 4 Delegations did not reach the benchmark (Chad, Guinea-Bissau, Myanmar and Philippines).

The highest number of audits and verifications still to be contracted concern the following Delegations.

Managing Entity	Audits planned	Audits contracted	Audits not contracted	KPI
Guinea-Bissau GW	7	1	6	14.29%
Chad TD	17	11	6	64.71%
Fiji FJ	14	10	4	71.43%
Kenya KE	10	7	3	70.00%
Togo TG	10	7	3	70.00%
Cameroon CM	12	9	3	75.00%
Ethiopia ET	14	11	3	78.57%
Myanmar MM	3	1	2	33.33%
Philippines PH	3	2	1	66.67%
Zambia ZM	4	3	1	75.00%

Grants, programme estimates and PAGODAs represent the biggest share of audits contracted.



KPI 25 - % of implementation of the Annual Audit Plan year N-1: 87.08%

Out of the 503 audits and verifications planned in 2021, 87.08% (464) have been implemented. This result is above the benchmark of 70% and higher than last year (80.70%).

All INTPA Directorates except INTPA G reached the set target and INTPA F fully implemented the Annual Audit Plan 2021.

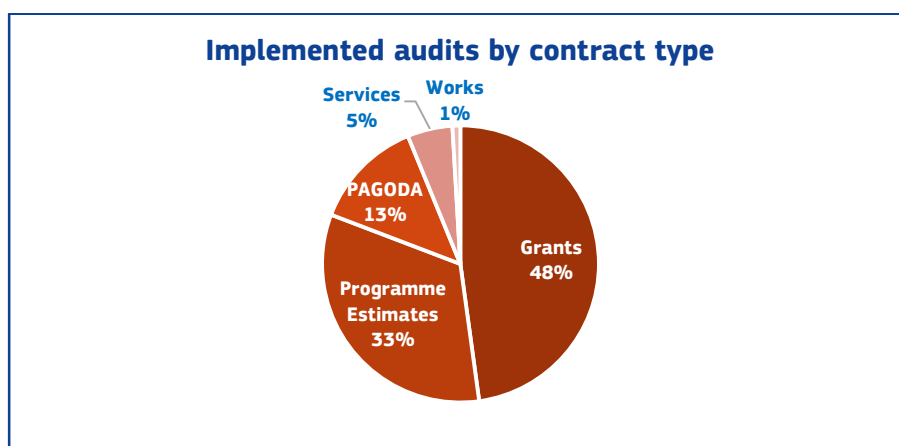
	INTPA A	INTPA B	INTPA C	INTPA F	INTPA G	Total
KPI Value	88.06%	84.00%	85.19%	100.00%	60.00%	87.08%
Number of audits in audit plan N-1	360	50	81	7	5	503
Number of audits implemented	317	42	69	7	3	438
Number of audits still to be implemented	43	8	12	0	2	65

Audits and verifications under the responsibility of the Delegations account for 94% of the audits (575 out of the total of 503).

55 out of the 65 audits and verifications still to be implemented are managed by the Delegations.

58 Delegations have already reached 100% of implementation. 5 Delegations are below the benchmark with the highest number of audits still to be implemented by the Delegations to Cameroon (10).

Grants, programme estimates and PAGODAs represent the biggest share of audits implemented.



KPI 26 - % of implementation of the Annual Audit Plan year N-2: 92.95%

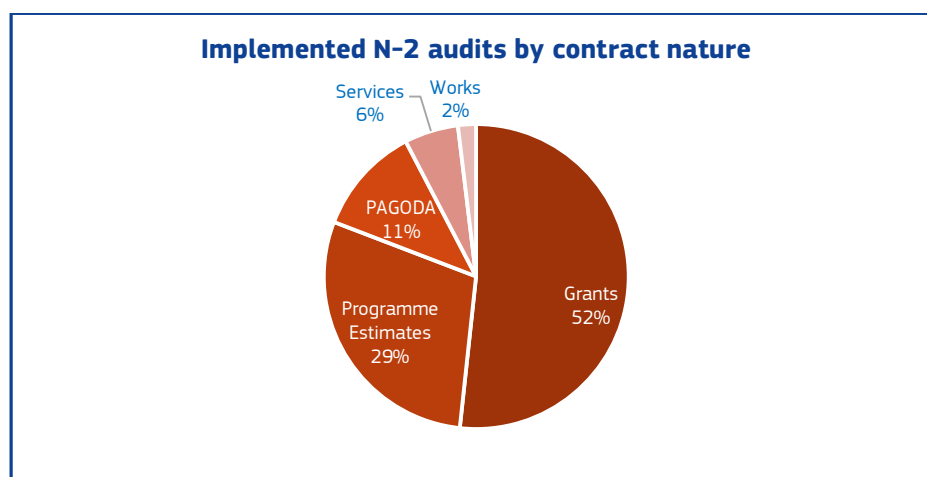
INTPA has implemented 92.95% of the audits foreseen in the Annual Audit Plan 2020. This is above the target of 80% and is above the same period of last year (91.02%).

	INTPA A	INTPA B	INTPA C	INTPA D	INTPA E	INTPA F	INTPA G	Total
KPI Value	94.21%	88.52%	89.32%	100.00%	100.00%	100.00%	100.00%	92.95%
Number of audits in audit plan N-2	380	61	103	1	5	5	12	567
Number of audits implemented	358	54	92	1	5	5	12	527
Number of audits still to be implemented	22	7	11	0	0	0	0	40

Audits and verifications under the responsibility of the Delegations accounts for 93% of the audits (525 out of the total of 567). 38 out of the 40 audits and verifications still to be implemented are managed by the Delegations.

60 Delegations have already reached a 100% implementation rate. The following Delegations remain far below the benchmark: Barbados (43%), Brazil (50%), Afghanistan (57%) and Philippines (67%).

Grants, programme estimates and PAGODAs represent the biggest share of audits implemented.

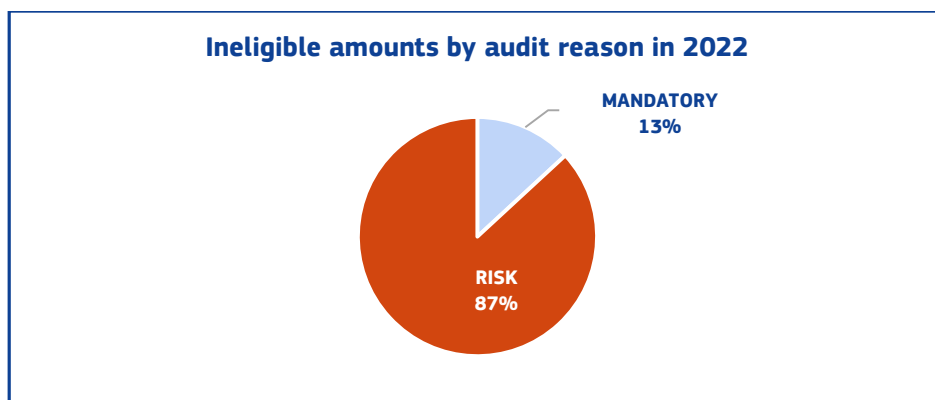


KPI 27 – Ineligible amounts identified by audits as a % of the audited amount: 3.37%

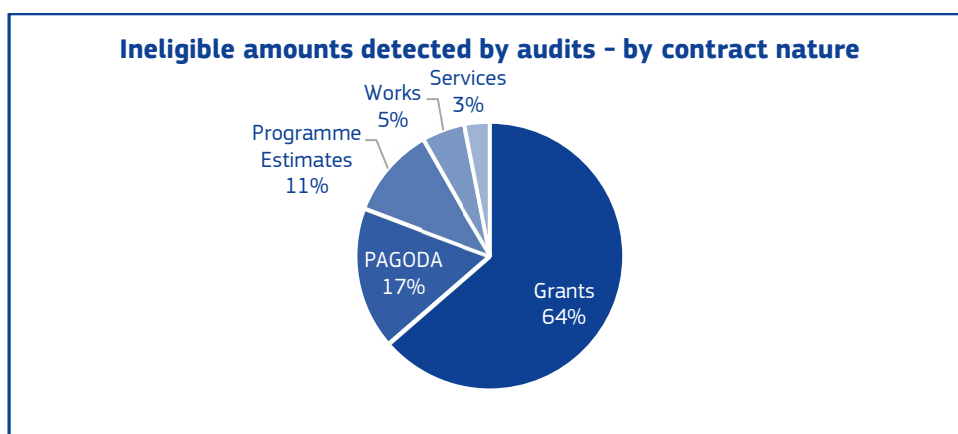
Audits and verifications finalised in 2022 have identified EUR 57 million of ineligible expenditure, representing 3.37% of the total audited expenditure of EUR 1 692 million. This result is above the benchmark of 2% and higher than last year (2.36%).

	INTPA A	INTPA B	INTPA C	INTPA E	INTPA F	INTPA G	Total
KPI Value	4.35%	6.21%	2.74%	9.03%	13.06%	0.04%	3.37%
Ineligible expenditure (in M€)	39.19	7.98	8.42	0.48	0.81	0.15	57.03
Audited expenditure (in M€)	901.74	128.47	307.27	5.27	6.21	342.91	1,691.86

73% of the audits and verifications related to operations under INTPA responsibility have identified ineligible amounts. 87% of the total ineligible amounts were identified by audits and verifications based on risk assessment and 13% by mandatory audits and verifications foreseen in the contractual conditions.



The highest part of ineligible amounts is attributable to grants (64%), followed by PAGODA (17%) and Programme Estimates (11%).



KPI 28 – % reduction of expired unclosed audits 66.26%:

This KPI aims at monitoring the implementation of expired audit plans (i.e. those equal or prior to N-3) in terms of achieving the closure subsequent to all follow-up actions. In 2022, INTPA closed 66.26% of expired audits and verifications. This figure is above the benchmark of 40% with good results achieved by all INTPA Directorates.

	INTPA A	INTPA B	INTPA C	INTPA F	INTPA G	Total
KPI Value	62.82%	81.48%	70.83%	57.14%	62.50%	66.26%
Expired Audits Closed	98	22	34	4	5	163
Expired Audits Initial	156	27	48	7	8	246

At the beginning of the year, 47 Delegations had expired audits and verifications in their portfolio. By end of 2022, 24 Delegations have achieved significant progress and closed 100% of expired audits. 23 Delegations have expired audits and verifications still to be closed with the highest number under the responsibility of Delegations to Chad (18), Congo (DRC) (6) and Fiji (5).

KPI 29 – % of timely follow up action of audit ineligible amounts 64.08%:

The KPI aims at measuring the timeliness of the implementation of audit findings. This is defined by the closure of audits that identified ineligible amounts within 6 months from the receipt of the final audit or verification report. The benchmark for this KPI is 40%, taking into account that the follow up action may take longer due to the complexity of the contradictory procedure.

In 2022, INTPA closed 46.21% of audits that identified ineligible amounts within 6 months. This figure is above the benchmark of 40%. The results achieved by Directorates INTPA A, INTPA B, INTPA C and INTPA F are above the benchmark.

	INTPA A	INTPA B	INTPA C	INTPA E	INTPA F	INTPA G	Total
KPI Value	63.61%	79.25%	61.25%	0.00%	42.86%	20.00%	64.08%
Audits with Inelig. amt. Closed within 6 months	194	42	49	0	3	1	289
Audits with Inelig. amt. Closed	305	53	80	1	7	5	451

By the end of the year, out of 80 Delegations that have closed audits. 27 Delegations have closed 100% of audits that identified ineligible amounts within 6 months.

Other Performance Indicators

11 – Time to inform applicants: 82.78 days

This indicator reports the average period taken to inform applicants of the outcome of the evaluation of their application, measured as the average time between the final date for submitting proposals and the date the applicants were informed of the evaluation results. According to the Financial Regulation applicants should be informed of the outcome of the evaluation of their application a maximum of six months from the final date for submission of complete proposals.

The indicator results at INTPA level are presented in the table below:

Directorate	Days taken	Number of Applications	Indicator
INTPA A	18,809	241	78.05
INTPA B	6,706	90	74.51
INTPA C	9,459	160	59.12
INTPA G	2,944	13	226.46
Total	37,918	504	75.23

On average, it takes around 2 months and 15 days to complete all the steps needed to evaluate the full proposals, i.e. administrative check, technical evaluation and eligibility check (including the request for further information to applicants when needed).

Within INTPA, only INTPA G04 and Zambia did not succeed to inform all applicants within the 6 months established by the FR.

I3 – % new projects with OECD DAC gender equality policy marker G1 and G2: 90.662%

The indicator measures to what extent gender equality is significantly or principally targeted by new projects, based on the OECD-DAC Gender Equality Policy Marker (GEM) value encoded in the project DAC form. The indicator results at INTPA level are presented in the table below:

	INTPA A	INTPA B	INTPA C	INTPA D	INTPA E	INTPA F	INTPA G	INTPA DG 02	INTPA R	Total
Indicator Value	91.98%	94.12%	94.74%	60.00%	85.71%	90.48%	92.00%	0%	0%	90.62%
Gem-1 & Gem 2 Projects	172	32	54	3	6	19	23	0	0	309
All projects	187	34	57	5	7	21	25	2	3	341

The indicator shows that most of new projects target gender equality as a significant (Gem-1) or as a principal objective (Gem-2).

The Treaty on the Functioning of the European Union provides the basis for gender mainstreaming by obliging the EU to promote equality between men and women in all of its activities. In order to comply with this commitment, the Gender Action Plan III (GAP III) sets a target of 85% of all new actions that should have gender equality as a significant or principal objective, target also included in the NDICI-GE regulation. INTPA contribution to this target was already at 83,42% in 2021 (see 2021 KPI report). This positive trend is the result of an increased sensitization of INTPA staff at HQ and Delegations level on this commitment, among others through trainings, and a systematic quality review process to improve the quality of the design of new actions.

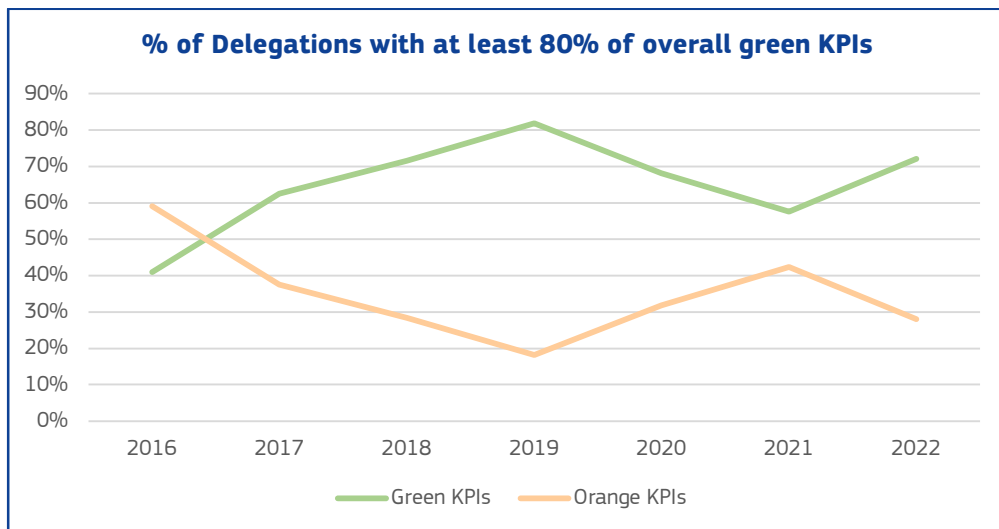
Results at Delegation level

In 2022 all the Delegations¹²⁷ except Djibouti (59%), met the targets for more than 60% of their KPIs. The Delegation will be requested to implement an action plan that will allow it to reach the benchmarks of the problematic KPIs.

The percentage of Delegations having achieved the targets for at least 80% of the KPIs has significantly increased over the last years (36 in 2016, 55 in 2017, 63 in 2018 and 72 in 2019). The exceptional situation had slowed down that positive trend to 60 Delegations in 2020 but it picked up to 62 in 2021 and 67 in 2022.

% of green KPIs	2021		2022	
	Nbr of Delegations	%	Nbr of Delegations	%
Total Delegations	92		93	
80% and more	62	67%	67	72%
60% and more	89	97%	92	99%
Less than 50%	2	2%	0	0%

The graph below shows the evolution of the percentage of Delegations with at least 80% of overall green KPIs over the last 7 years.



¹²⁷ In 2022, a new EU Delegation ASEAN was created.

ANNEX 9: Specific annexes related to "Control results" and "Assurance: Reservations"

1. Annex related to "Control results" - Table X: Estimated risk at payment and at closure

Table X: Estimated risk at payment and at closure

DG INTPA	Payments made (2022;MEUR)	minus new prefinancing [plus retentions made] (in 2022;MEUR)	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2022;MEUR)	Relevant expenditure (for 2022;MEUR)	Detected error rate or equivalent estimates	Estimated risk at payment (2022;MEUR)	Adjusted Average Recoveries and Corrections (adjusted ARC; %)	Estimated future corrections [and deductions] (for 2022;MEUR)	Estimated risk at Closure (2022;MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
RCS1 – Grants in DM	1 188.82	-1 086.00	1 201.21	1 304.03	1.55% - 1.55%	20.15 - 20.15	0.28% - 0.28%	3.66 - 3.66	16.50 - 16.50
RCS2 – BS	445.00	0.00	0.00	445.00	0.03% - 0.03%	0.15 - 0.15	0.03% - 0.03%	0.15 - 0.15	0.00 - 0.00
RCS3 - Procurement in DM	337.06	- 66.83	70.61	340.84	1.00% - 1.00%	3.40 - 3.40	0.25% - 0.25%	0.85 - 0.85	2.55 - 2.55
RCS4 – IM with beneficiary countries	423.74	- 219.38	272.42	476.78	1.85% - 1.85%	8.82 - 8.82	0.96% - 0.96%	4.58 - 4.58	4.24 - 4.24
RCS5 – IM with third organisations	3 541.89	-3 486.05	2 519.08	2 574.92	1.83% - 1.83%	47.13 - 47.13	0.06% - 0.06%	1.53 - 1.53	45.60 - 45.60
RCS6 - Financial Instruments and Budgetary Guarantees	111.73	- 3.71	0.26	108.28	1.15% - 1.15%	1.25 - 1.25	0.00% - 0.00%	0.00 - 0.00	1.25 - 1.25
Other	318.00	- 60.93	63.10	320.17	0.74% - 0.74%	2.38 - 2.38	0.24% - 0.24%	0.77 - 0.77	1.61 - 1.61
EDF and EUTF contribution to support expenditure paid by BGUE	38.14	0.00	0.00	38.14	0.00% - 0.00%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
Recovery orders on EDF (INTPA)	- 62.92	0.00	0.00	- 62.92	0.00% - 0.00%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
Contribution to CPF	495.37	0.00	0.00	495.37	0.00% - 0.00%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
Reconciliation (cfr. notes to table X)	- 0.37	- 0.77	- 4.62	- 5.75	0.00% - 0.00%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
DG total	6 836.45	-4 923.66	4 122.07	6 034.86		83.29 - 83.29	0.19% - 0.19%	11.55 - 11.55	71.74 - 71.74
					Overall risk at payment in %	1.38% - 1.38% (7) / (5)		Overall risk at closure in %	1.19% - 1.19% (10) / (5)

Additional information to be provided by the DGs managing EDF and contributing to and/or managing EUTF

INTPA	Payments made (2022;MEUR)	minus new prefinancing (plus retentions made) (in 2022;MEUR)	plus cleared prefinancing (minus retentions released and deductions of expenditure made by MSI (in 2022;MEUR)	Relevant expenditure (for 2022;MEUR)	Detected error rate or equivalent estimates	Estimated risk at payment (2022;MEUR)	Adjusted Average Recoveries and Corrections (adjusted ARC; %)	Estimated future corrections [and deductions] (for 2022;MEUR)	Estimated risk at Closure (2022;MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
Total EDF	2 258.08	1 489.58	1 824.24	2 592.75					
Total EC Budget	4 460.99	3 060.88	1 589.77	2 989.88					
of which Bekou	0.89	0.00	0.00	0.89					
of which Africa	20.00	0.00	0.00	20.00					
of which Colombia	15.00	0.00	0.00	15.00					
of which Syrian Crisis (Madad)	0.00	0.00	0.00	0.00					
Net EC Budget (excluding EUTF)	4 425.10	3 060.88	1 589.77	2 953.99					
Total EDF budget	2 258.08	1 489.58	1 824.24	2 592.75					
of which Bekou	30.00	0.00	0.00	30.00					
of which Africa	300.00	0.00	0.00	300.00					
of which Colombia	0.00	0.00	0.00	0.00					
of which Syrian Crisis (Madad)	0.00	0.00	0.00	0.00					
Total EC Budget excluding EUTF	1 928.08	1 489.58	1 824.24	2 262.75					
T003 : Bekou	30.37	24.28	44.80	50.88					
T005 : Africa	441.59	341.77	648.66	748.48					
T006 : Colombia TF	11.31	7.15	14.61	18.77					
T004 : Syrian Crisis (Madad)	0.00	0.00	0.00	0.00					
Total EU Trust Funds	483.27	373.20	708.06	818.13					
Total = sub-total (a) + sub-total (b)	6 836.45	4 923.66	4 122.07	6 034.86					

Notes to the table X

- "relevant expenditure"** includes the payments made, subtracts the new pre-financing paid out, and adds the pre-financing actually cleared during the year.
- EC Budget payments:** Reconciliation of the amount of EUR 4,460.99 million presented in annex 3A with the amount of EUR 3,891.59 million presented in the graph in section 2.1.1 of the AAR body: EUR 3,891.59 million + EUR 35.89 million (contribution to EU TF) + EUR 495.37 million (contribution to CPF) + EUR 38.14 million (contribution for support expenditure from EDF or EUTF paid under budget lines 16.010400 and 16.010500) = EUR 4,460.99 million.
- EDF payments:** Reconciliation of the amount of EUR 2,258.08 million presented on table 2.1 of the annex 3B with the amount of EUR 1,991.01 million presented the graph in section 2.1.1 of the AAR body: EUR 1,991.01 million + EUR 330.00 million (contribution to EU TF) – EUR 62.93 million (Recovery Orders EDF - INTPA) = EUR 2,258.08 million
- The amount at risk at closure** is based on the 2022 RER study (indicative residual error rate multiplied with the relevant expenditure). It is therefore the starting point for the estimation of the average error rate at payment.
- 2022 average error rate** = 2022 amount at risk at payment as a percentage of 2022 relevant expenditure.

- (6) 2022 estimated risk at payment** = estimated 2022 risk at closure plus estimated future corrections.
- (7) Adjusted Average Recoveries and Corrections (for 2022 in %)** = Implemented Financial Corrections and Recoveries by RCS (average 2018-2022 in amount) divided by the average of payments by RCS during the same period (average 2018-2022 in amount).
The implemented Financial Corrections and Recoveries is based on the historic recovery orders issued by INTPA after 2018 for the reimbursement of undue payments identified by ex-post controls (i.e.: recovery orders encoded with recovery context "errors", "irregularity" or "OLAF notified" but excluding recovery orders issued as per RER findings). Furthermore, necessary adjustments were made in order to exclude amounts of ex-post recoveries erroneously encoded with recovery context "Irregularity" or "OLAF notified".
- The average amount of the implemented corrections over the period 2018-2022) is 13.69 million euros (0.20% of the average amount of the payments for that period). The 2022 estimated future corrections by RCS is the result of relevant expenditure for the respective RCS multiplied by the respective ARC.
- The average amount of the implemented corrections over the past 3 years (2020-2022) is EUR 13,83 million (0,22% of the average of relevant expenditure of that period), compared to an average amount of estimated future corrections during the same period of EUR 12,86 million (0,20% of the average amount of the relevant expenditure of that period). The deviation of 0,02% between the 2 averages is considered marginal.
- (8) Estimated future Corrections (for 2022)** = Average Recoveries and Corrections (in % for 2022) multiplied by the Relevant Expenditure for 2022.
- (9)** The reconciliation amount of **payments for EUR 0.37 million** concerns a payment on LIGA, stemming for the Common Provisioning Fund, for claims issued under budgetary guarantees concluded under the EFSD instrument
- (10)** The reconciliation amount of **pre-financings for EUR 0.77 million** concerns 2 pre-financings on codelegated budget lines ('delegator' entity is DG INTPA and 'delegated' entity is DG ENV). The codelegated amounts should be reported in the AAR of the 'delegated' entity.
- (11)** The reconciliation amount of **clearings** mainly concerns 3 clearings on cross-subdelegations for an amount of EUR 4.56 million. For projects implemented through cross sub-delegated budget lines, the pre-financings amounts from 2021 appear in the payment implementation of the 'delegator' entity (as the paying authorising DG), whilst the pre-financing and clearing are reported by the 'delegated' entity. The split reporting (budgetary and accounting) is regularised in the next year AAR, when the cross sub-delegations become co-delegations of type II.

2. Reservations

N/A

ANNEX 10: Reporting – Human resources, digital transformation and information management and sound environmental management

This annex is the annex of section 2.2 "Modern and efficient administration – other aspects".

A. Human resource management

Objective: DG INTPA employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission's priorities and core business		
Indicator 1: Number and percentage of first female appointments¹²⁸ to middle management positions		
Source of data: SEC(2020)146		
Baseline (female representation in management) (2019)	Target (2022) + (2024)¹²⁹	
27%, 13 out of 48	2022: 5 additional first female appointments to middle management positions at the end of 2022. (2 first female managers were already appointed by 31.08.2020) 2024: still to be defined	
Latest known results (2022)		
2 first female appointments done in 2020, 4 in 2021 and 1 in 2022, amounting to 7 first female appointments to middle management positions by end of 2022. At 31.12.2022, the female representation in middle management positions was 18 out of 50 (36%).		
Indicator 2: DG INTPA staff engagement index		
Source of data: Commission staff surveys 2018 and 2021		
Baseline (2018)	Target (2024)	
63%	At least 70%, reaching the Commission average (72% in 2021)	
Latest known results (2022)		
69%		

Main outputs in 2022:

Description	Indicator	Target
Support the Commission's objective of gender equality at Management levels, increase female managers at INTPA	Percentage of female managers increased	Strive to maintain 40% of female managers across INTPA in 2022

¹²⁸ i.e. women who were not in a management position before.

¹²⁹ The target will be revised and extended for the period 2023-2024 by January 2023.

Latest known results (2022)		
INTPA continued to maintain 40% of female managers across INTPA HQ in 2022		
Description	Indicator	Target
Workload is assessed in Delegations and priorities are assessed at HQ	Launch of the assessment exercises	Ensure launch of the exercises to effectively deliver on the Commission's priorities and core business
Latest known results (2022)		
In Delegations, the workload assessment in Delegations was launched in 2022 and conclusions endorsed at COMDEL & EUDEL level. For HQ, the priorities exercise was launched mid-2022 across Directorates, first conclusions were drawn at the end 2022 and the exercise will be concluded at the start of 2023.		
Description	Indicator	Target
Enhanced well-being and working conditions: follow-up delivery of the action plan on wellbeing, digital workload & team spirit	Revision of digital workload guidelines	Digital workload guidelines revised in line with the Commission's new HR strategy
Latest known results (2022)		
The well-being-digital workload-team spirit action plan was fully implemented in 2022 and a new, revised plan was developed drawing on the results of a survey on results of the first plan. Actions such as a new Management charter was delivered as well as new well-being initiatives.		
Description	Indicator	Target
Enhanced well-being and working conditions in HQ and Delegations: 2021 Staff Survey	Follow-up of the 2021 Staff Survey and adoption of an Action Plan for HQ and in Delegations	Mid-2022
Latest known results (2022)		
Action plans to follow-up the surveys at HQ and in Delegation were adopted by INTPA's Management and shared with staff.		
Description	Indicator	Target
Ensure INTPA's Human resources strategy is coherent against DG HR Commission strategy	Check done (of the current strategy against HR strategy)	End of the year
Latest known results (2022)		
INTPA's Human resources strategy is coherent against DG HR Commission strategy, the action plan for the staff survey mentioned above enhances implementation of the new HR & INTPA's staff seminar.		
Description	Indicator	Target
Maintain satisfaction with training offer	Participant's average course satisfaction	> 75%
Latest known results (2022)		
Achieved - An average satisfaction rate for 2022 is 80,5%		
Description	Indicator	Target
Deliver a strategic learning offer to DG INTPA staff at HQ and in Delegations	Number of learning events offered	> 300 learning events (online and classroom formats)
Latest known results (2022)		
Achieved - almost 380 different learning events were in the offer (face - to- face, virtual classrooms, webinars, standalone on-line courses). Moreover, additional 150 learning resources are available as videos, podcasts or guidelines in pdf format		

B. Sound financial management

Objective: The authorising officer by delegation has reasonable assurance that resources have been used in accordance with the principles of sound financial management, and that cost-effective controls are in place which give the necessary guarantees concerning the legality and regularity of underlying transactions

Indicator: Estimated risk at closure

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

Baseline (2019)	Target (2024)
1,13%	< 2% of relevant expenditure
Latest known results	
2022 RER Study: 1.19% (2021: 1.17%).	

Main outputs in 2022:

Description	Indicator	Target
Effective controls: Legal and regular transactions	Estimated risk at payment	Remains < 2 % of relevant expenditure
Latest known results (2022)		
2022 RER Study: 1.38% (2021: 1.41%).		
Description	Indicator	Target
Effective controls: Legal and regular transactions	Estimated risk at closure	Remains < 2 % of relevant expenditure
Latest known results (2022)		
2022 RER Study: 1.19% (2021: 1.17%).		
Description	Indicator	Target
Effective controls: Safeguarded assets	Reduction of old Pre-financing (KPI 10)	At least 35%
Latest known results (2022)		
52.51%		
Description	Indicator	Target
Efficient controls	Time-to-pay	At least 90% of the value of the payments
Latest known results (2022)		
95.15%		
Description	Indicator	Target
Economical controls	Overall estimated cost of controls	Remains < 4% of payments made
Latest known results (2022)		
Overall control costs remained stable over the period 2015- 2021. Updated information will be known at a later stage and inserted in the 2022 AAR.		

C. Fraud risk management

Objective: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission Anti-Fraud Strategy¹³⁰ aimed at the prevention, detection and correction¹³¹ of fraud

Indicator 1: Implementation of the actions included in [the service's] anti-fraud strategy over the whole strategic plan lifecycle (2020-2024)

Source of data: DG INTPA 's annual activity report, DG INTPA 's anti-fraud strategy, OLAF reporting

Baseline (2018)	Target (2024)
100% of the action points implemented with reference to DG INTPA's anti-fraud strategy in force in 2018	100% of the action points implemented with reference to DG INTPA's anti-fraud strategy in force in 2024

Latest known results (31/12/2022)

The Action Plan includes 16 actions, out of which 10 are recurrent actions and 3 were completed in 2021. In 2022, INTPA implemented all recurrent actions and completed 2 new actions. The remaining action will be followed-up in 2023.

Indicator 2: Revision of DG INTPA's anti-fraud strategy on the basis of the methodology provided by OLAF

Source of data: Data from survey of DG INTPA's Fraud Risk Assessment. Minutes of Management Meeting approving the updated anti-fraud strategy

Baseline (2019)	Target (2024)
Date of the last update :17/12/2019	Update every four years, as set out in the AFS

Latest known results (31/12/2022)

The current AFS has been adopted in April 2021 and is therefore updated.

Main outputs in 2022:

Description	Indicator	Target
Implementation of actions foreseen in the CAFS 2019 and AFS 2021-2024 for 2022.	As in the CAFS and AFS documents	As in the CAFS and AFS documents

Latest known results (2022)

In addition to the regular fraud prevention activities, DG INTPA has completed the following new actions in 2022:

- Internal awareness actions: publication of a practical guide on the handling of fraud-related information and related reporting procedure to the attention of all INTPA staff members. DG INTPA also linked the function of anti-fraud focal point to the position of Head of Finance, Contracts, Audit Section in EU Delegation to improve the visibility and align the level of responsibility of their role within the DG.

¹³⁰ Communication from the Commission 'Commission Anti-Fraud Strategy: enhanced action to protect the EU budget', COM(2019) 176 of 29 April 2019 – 'the CAFS Communication' – and the accompanying action plan, SWD(2019) 170 – 'the CAFS Action Plan'.

¹³¹ Correction of fraud is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

- External awareness actions: electronic and paper publication of a brochure to support INTPA's implementing partners and beneficiaries encountering fraud suspicions on EU funded projects. DG INTPA has also published a new section on fraud prevention on its public website with the same objective.

Description	Indicator	Target
Mid-term assessment of the AFS 2021-2024	Adoption of the mid-term assessment by INTPA management	December 2022

Latest known results (2022)

DG INTPA decided to postpone the mid-term assessment of its AFS to include the results of several ongoing auditing and updating exercises led by the IAS, the ECA and OLAF. DG INTPA will review and update its AFS and related action plan on the basis of the results thereof. OLAF has been informed and approved this decision.

D. Digital transformation and information management

Objective: DG INTPA is using innovative, trusted digital solutions for better policy-shaping, information management and administrative processes to forge a truly digitally transformed, user-focused and data-driven Commission

Indicator 1: Degree of implementation of the digital solutions modernisation plan¹³²

Source of data: DG INTPA R5

Baseline (2018)	Interim milestone (2020)	Target (2024)
N/A	73%	85%

Latest known results (31/12/2022)

As the main business-driven digital transformation effort of DG INTPA, OPSYS continues its delivery of business capabilities, completing 65 out of 148 in 2022. The 2023 development targets have been agreed with DIGIT through a third extension to the Memorandum of Understanding. The Business Processes Governance Board ensures the optimal design of the RELEX family business processes while the Data Governance Board's work enables the processes automation through trusted mechanisms of data management and sharing.

Working towards a seamless digital landscape in the Commission, and in full support of the Dual Pillar Approach, DG INTPA has completed an integration study of MAP and SUMMA (system to replace ABAC), with the stated purpose of evolving into a Corporate MAPP solution, objective shared and endorsed by the ITCB corporate governance body.

Indicator 2: Percentage of DG INTPA's key data assets for which corporate principles for data governance have been implemented

Source of data: DG INTPA R2

Baseline (2019)	Interim milestone (2022)	Interim milestone (2023)	Target (2024)
71.05%	50% ¹³³	75%	80%

¹³² The European Commission Digital Strategy (C(2018)7118) calls on Commission services to digitally transform their business processes by developing new innovative digital solutions or make evolve the existing ones in line with the principles of the strategy. At the beginning of the year N+1, the Solution Owner and IT Investments Team will assess the progress made on the basis of the proposed modernisation plan. For each of the 3 solutions, a table will reflect – per principle - the progress achieved during the last year.

¹³³ In 2019, the interim milestone defined at corporate level for 2022 is already achieved. Given the current situation in DG INTPA, the principles are widely applied, especially the identification of the data owners and the data stewards, the design and document processes

Latest known results (31/12/2022)		
80%. The target foreseen for 2024 is already achieved.		
Indicator 3: Percentage of staff attending awareness raising activities on data protection compliance		
Source of data: DG INTPA R4		
Baseline (2018)	Interim milestone (2020-2023)	Target (2024)
10% (estimate)	2020: 100% of senior management, 100% of data protection focal points, 2021: 60% of staff; 100% of senior and middle management; 100% of newcomers, 2022: 75 % of staff, 100% of senior and middle management; 100% of newcomers, 2023: 90% of staff, 100% of senior and middle management; 100% of newcomers.	100% of staff
Latest known results (31/12/2022)		
Milestone for 2022 reached, except for newcomers. No targeted training sessions specifically for newcomers were organised in 2020, 2021 and 2022.		
Indicator 4: Percentage of registered documents that are filed and preserved in Hermes/Ares/NomCom, including automatic filing performed by IT applications (OPSYS)		
Source of data: Hermes/Ares/NomCom		
Baseline (2018)	Interim milestone (2022)	Target (2024)
97% manual filing 100% automatic filing by IT applications	98% manual filing 100% automatic filing by IT applications	99% manual filing 100% automatic filing by IT applications
Latest known results (31/12/2022)		
96% manual filling. 100% automatic filing by IT applications.		

Main outputs in 2022:		
Description	Indicator	Target
Implementation of the corporate principles for data governance for INTPA's key data assets	% implementation of the corporate principles for data governance for INTPA's key data assets	Interim milestone by 2022: 80%
Latest known results (2022)		
80%. The target foreseen for 2024 is already achieved.		

for data collection/creation, acquisition, access, sharing, use, processing preservation, deletion, quality, protection and security and the required necessary changes and updates to the IT systems used for storing, managing and disseminating these data assets.

Description	Indicator	Target
MFF CL1 Management, MFF Forecasting; ROM and EVAL Features in OPSYS, MFF CFD and FA Management	Percentage of delivered features	100%
Latest known results (2022)		
CL1 Management went to production in January and Contract Planning and Forecasting in October; ROM and EVAL testing completed; ROM production planned for Jan 2023 and EVAL for Q1 2023; CFD and FA Management replanned for Q2 2023.		
Description	Indicator	Target
Corporate ITSRM Compliance	No. projects compliant	4
Latest known results (2022)		
Target achieved		
Description	Indicator	Target
Registered documents are systematically filed in ARES.	Percentage of filed documents	≥ 97%
Latest known results (2022)		
97%		
Description	Indicator	Target
Documents generated by OPSYS are registered / filed automatically in Ares and OPSYS files are linked to the INTPA filing plan.	Percentage of filed documents and files linked to the filing plan	100%
Latest known results (2022)		
100% All the supporting documents processed through the OPSYS modules in production are registered and filed in ARES.		
Description	Indicator	Target
Consolidation of paperless procedures by the use of qualified electronic signature whenever it can legally replace handwritten signatures.	Use of Q-sign in ARES and of OPSYS e-signature for legally binding documents electronically signed in OPSYS by internal and external third parties	By the end of 2022 Q-sign in ARES is regularly used for documents legally needing a qualified electronic signature and active OPSYS modules are fully using electronic signatures within the applicable legal limits.
Latest known results (2022)		
The Qualified Electronic Signature (QES) in ARES has been made available to authorised staff in INTPA HQ and EU Delegations. 578 documents have been signed with Qualified Electronic Signature in INTPA in 2022 (228 in 2021).		
Description	Indicator	Target
Available on-line learning sources and material and accessed by staff and interested stakeholders alike	Number of enrolled users and site views in 2022	> 17,000 enrolled users by end 2022 > 800,000 site views by end 2022
Latest known results (2022)		
Achieved. Since its launch, the Academy has recorded more than 20 000 users and a total number of views of over 950 000. In 2022, the number of visits was more than 270 000.		
Description	Indicator	Target
Awareness raising & training on	Attendance of INTPA staff to	75% of staff; 100% of senior and

obligations under the Data protection Regulation applicable to EU institutions (2018/1725)	trainings on Data Protection	middle management; 80% of newcomers.
Latest known results (2022)		
All targets reached, except for newcomers. No targeted training sessions for newcomers were organised in 2020, 2021 and 2022.		

E. Sound environmental management

Objective: DG INTPA takes full account of its environmental impact in all its actions and actively promotes measures to reduce the related day-to-day impact of the administration and its work

Main results and outputs in 2021:

I. Develop paperless working methods, as well as promote the efficient use of other resources

Output	Indicator	Target
Promote paperless working methods	The use of paper is stable or reduced.	No increase or reduction compared to the latest available figures (1,573,905 pages used in 2020).

Latest known results

Increase compared to 2020 (2,043,781 sheets used in L-41) but decrease compared to 2019 (4,937,061 sheets for the whole DG). This increase is explained by the higher number of in-person meetings and seminars organised post-Covid.

Output	Indicator	Target
Promote a responsible use of ICT	a. The reduction of emails is promoted, as well as the use of heavy digital carbon footprint practices. b. The availability of social corporate responsibility web browsers is promoted.	a & b. Regular information is disseminated.

Latest known results

Done in the Green Deal Newsletter

II. Reduce the impact of travelling ('Avoid-Reduce-Offset'), as well as set up other actions to reduce emissions

Output	Indicator	Target
Actions to reduce trips (if relevant) and promote modes of transport with a lesser carbon footprint	a. Remote meetings via video conferencing/calls are defined as the general rule. b. More sustainable travel modes are the rule or encouraged	a. b & c.: Note sent to the staff to define the new rules, as well as ad-hoc information as relevant. (e.g. on MIPS functionalities to lessen one's carbon footprint).

	c. Staff is informed on emissions savings	
Latest known results		
<p>Done.</p> <ul style="list-style-type: none"> - Note to Staff¹³⁴ including the Note to Management¹³⁵ on mission prioritisation, with a check-list to be filled in when approving a mission; - DG HR's "Guidance note on business travel and external experts' travel in the framework of greening the Commission"¹³⁶ disseminated to DG INTPA's Staff - Information on the Pledge to reduce travel emissions signed by INTPA 		
III. Organise sustainable events by implementing the EMAS 'green approach'		
Output	Indicator	Target
Organise EU events based on the <i>EMAS Guidelines on organising sustainable meetings and events at the Commission</i>	<ul style="list-style-type: none"> a. Events, seminars, conferences (if any) are organised according to the Guidelines. b. Preparatory work starts to include the EMAS Guidelines as an Annex to contracts 	<ul style="list-style-type: none"> a. Compulsory requirements of the Guidelines are followed with at least one advanced option complied with. b. Progress on this by Q3. .
Latest known results		
<ul style="list-style-type: none"> a. Done in the European Development Days 2022. No Staff Seminar organised. b. Partially done: discussion ongoing with unit in charge 		
IV. Commission-wide		
Output	Indicator	Target
Promote better waste management	Sorting stations are placed in DG INTPA L-41 building, and if feasible, in J-54.	By Q2 in L-41
Latest known results		
Done in Q3 in L-41. Not possible to do it yet in J-54 as the OIB did not have any sorting stations left for other buildings		
Output	Indicator	Target
Participate in / communicate on other EMAS actions and campaigns	Number of actions and campaigns DG INTPA participates in / communicates on	At least 4 per year
Latest known results		
Done for the 3 EMAS campaigns in 2022 + information on the Pledge to reduce travel emissions		

¹³⁴ https://webgate.ec.testa.eu/Ares/documentInfo/documentInfoDetails.do?documentid=080166e5e72f6d6d&_f=ext

¹³⁵ https://webgate.ec.testa.eu/Ares/documentInfo/documentInfoDetails.do?documentid=080166e5ee82c0bb&_f=ext

¹³⁶ https://webgate.ec.testa.eu/Ares/documentInfo/documentInfoDetails.do?documentid=080166e5ea983006&_f=ext

ANNEX 11: Implementation in indirect management through national or international public-sector bodies and bodies governed by private law with a public sector mission¹³⁷

A. Justification of the recourse to Indirect Management

DG INTPA examines the relevance and feasibility of the Action for the EU, the partner country and the entrusted entity. It analyses whether the Action 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 Action. With regard to the partner country, it asks whether the Action is owned and led by it, aligned to its development strategy and using the partner country's systems and whether the partner country agrees with the implementation by the entrusted entity. 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.)

Pursuant to Articles 62(1)(c)(ii) and 156.1 FR¹³⁸, the Commission may entrust the implementation of an Action to an international public sector organisation set up by an international agreement or a specialised agency set up by such organisation. Such an international organisation may have worldwide or regional scope. The typical feature of international organisations is their specialisation in certain activities relevant for the EU's objectives. This specialisation, along with the capacity to mobilise co-financing (its own or from other donors) should be the primary reasons for selecting an entity to be entrusted with the implementation of an Action.

Member State agencies can be, pursuant to Article 62(1) (c)(v) and (vi) FR¹³⁹, 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 in that particular State) with a public-service mission. As far as DG INTPA is concerned, the potential 'national agency' must also fulfil the following policy criteria:

¹³⁷ To be noted that while private law bodies without a public service mission are not eligible for indirect management under article 62(1)c FR, they may be eligible, under certain conditions, for the purpose of the External Action Guarantee (EAG) under the European Fund for Sustainable Development Plus (EFSD+).

¹³⁸ Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012, OJ L-193, 30.7.2018, p.1;

¹³⁹ *ibidem*

- The organisation contributes through its activities to achieving development policy objectives contained in the Agenda 2030 and supporting partner countries to achieve the Sustainable Development Goals;
- The organisation is mandated by its government with the implementation of public policy;
- The organisation operates at the highest government level (national or federal);
- The organisation has experience in technical or financial project implementation and 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.

When DG INTPA receives a request from an entity wishing to be entrusted with the implementation of Actions in indirect management, DG INTPA carries an opportunity and legal check, and prepares the decision of its Management. If the decision is positive and before being entrusted with the implementation of an Action, the entity must undergo a Pillar Assessment in order to ensure that it provides sufficient protection of the Union's financial interest. If weaknesses are detected, they have to be satisfactorily addressed either at the level of following up on the Pillar Assessment report's recommendations or by way of appropriate 'supervisory measures' to be included in the corresponding contribution agreements.

C. Summary description of the tasks entrusted to these entities

Tasks carried out by entrusted entities include the following: 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 and selecting financial intermediaries in the context of financial instruments.

D. List of national and international implementing entities in 2022

The below table provides for each commitment the references of the Programmes and the amounts of the delegations agreements concerned.

Contract number		Description	Financial Instrument	Official Name	Legal Entity Country	Beneficiary zone	Amount (EUR)
1	AID.CTR.434549	Financial support to the missions of the African Union in Somalia AMISOM XXIII and ATMIS 1	EDF	AFRICAN UNION	Ethiopia	Pan-African region	20,000,000.00
2	AID.CTR.440636	ENHANCING GROWTH AND PERFORMANCE OF THE COFFEE VALUE CHAIN IN ANGOLA	EDF	AGENCE FRANCAISE DE DEVELOPPEMENT	France	Angola	9,700,000.00
3	AID.CTR.426900	Projet FORSUN d'extensions des réseaux de distribution électrique de la SBEE et de la centrale solaire DEFISSOL au Bénin	EDF	AGENCE FRANCAISE DE DEVELOPPEMENT	France	Benin	24,000,000.00
4	SCR.CTR.436252	Convention de contribution AFD - Projet d'appui à l'entrepreneuriat au Bénin (PAEB)	EU Budget	AGENCE FRANCAISE DE DEVELOPPEMENT	France	Benin	7,730,000.00
5	SCR.CTR.440116	Programme d'Investissement du Programme d'Utilisation Durable des Terres (PI-PUDT), dans le cadre de l'initiative pour la forêt d'Afrique centrale (CAFI).	EU Budget	AGENCE FRANCAISE DE DEVELOPPEMENT	France	Congo	15,000,000.00
6	SCR.CTR.436411	Projet d'appui à la mobilisation informatisée des recettes (PAMIR)	EU Budget	AGENCE FRANCAISE DE DEVELOPPEMENT	France	Democratic Republic of the Congo	14,000,000.00
7	SCR.CTR.433755	Ville propre et prospère 2027: Amélioration des conditions d'accès au service d'eau et d'assainissement dans la ville de Djibouti	EU Budget	AGENCE FRANCAISE DE DEVELOPPEMENT	France	Djibouti	30,000,000.00
8	AID.CTR.431851	SANITA 2 – CET Mise en 'uvre de l'action Structuration de l'aval de la filière de gestion des déchets solides de Conakry (Guinée) ' Centre d'Enfouissement Technique (CET) Baritodé	EDF	AGENCE FRANCAISE DE DEVELOPPEMENT	France	Guinea	20,560,000.00
9	SCR.CTR.437486	Sustainable Forest Livelihoods for communities of Guyana and Suriname (SFL Guyana and Suriname)	EU Budget	AGENCE FRANCAISE DE DEVELOPPEMENT	France	Guyana	10,000,000.00
10	SCR.CTR.439982	EUROCLIMA Bioconnect II	EU Budget	AGENCE FRANCAISE DE DEVELOPPEMENT	France	Latin America and Caribbean	1,500,000.00
11	AID.CTR.431413	Programme Intégré d'Assainissement d'Antananarivo - Phase 2 (PIAA2)	EDF	AGENCE FRANCAISE DE DEVELOPPEMENT	France	Madagascar	8,300,000.00
12	AID.CTR.437246	Rehabilitation of the Cahora Bassa Hydropower Plant in Mozambique	EDF	AGENCE FRANCAISE DE DEVELOPPEMENT	France	Mozambique	22,671,000.00
13	AID.CTR.439818	Rehabilitation of the sanitation system in Beira	EDF	AGENCE FRANCAISE DE DEVELOPPEMENT	France	Mozambique	20,600,000.00
14	SCR.CTR.435060	Programme d'appui au développement de l'éducation au Niger à travers le Fonds Commun Sectoriel de l'Education	EU Budget	AGENCE FRANCAISE DE DEVELOPPEMENT	France	Niger	15,000,000.00
15	AID.CTR.433022	Appui à l'accès universel à l'électricité par extensions de réseaux	EDF	AGENCE FRANCAISE DE DEVELOPPEMENT	France	Senegal	13,000,000.00
16	SCR.CTR.440452	Convention de contribution AFD pour relance du secteur pharmaceutique et production locale de vaccins (MADIBA)	EU Budget	AGENCE FRANCAISE DE DEVELOPPEMENT	France	Senegal	5,000,000.00
17	SCR.CTR.441364	Projet Environnement Urbain de Lomé IV (PEUL IV)	EU Budget	AGENCE FRANCAISE DE DEVELOPPEMENT	France	Togo	5,000,000.00
18	SCR.CTR.419064	"Empoderamiento económico de las mujeres en El Salvador"	EU Budget	AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO	Spain	El Salvador	10,025,000.00
19	SCR.CTR.438582	Joint European Initiative to Strengthen the Medical Specialization in Ethiopia	EU Budget	AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO	Spain	Ethiopia	4,500,000.00
20	SCR.CTR.439144	AECID 2022 Euroclima LAC Contract	EU Budget	AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO	Spain	Latin America and Caribbean	11,750,000.00
21	SCR.CTR.435238	Green Recovery NICACAO AECID	EU Budget	AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO	Spain	Nicaragua	6,852,050.00
22	SCR.CTR.441281	AMAZONIA+ regional component MSO contract with AICS, EF and FIIAPP	EU Budget	AGENZIA ITALIANA PER LA	Italy	Latin America and	18,400,000.00

Contract number	Description	Financial Instrument	Official Name	Legal Entity Country	Beneficiary zone	Amount (EUR)	
			COOPERAZIONE ALLO SVILUPPO		Caribbean		
23	AID.CTR.431433	Addendum 1 to FED/2020/419-614 - DELPAZ: Manica and Tete Sub-programme - Additional contribution	EDF	AGENZIA ITALIANA PER LA COOPERAZIONE ALLO SVILUPPO	Italy	Mozambique	1,500,000.00
24	SCR.CTR.433625	EU Support to Implement the Nationally Determined Contributions Related to Green House Gas Emissions in the Maldives	EU Budget	ASIAN DEVELOPMENT BANK*ADB	Philippines	Maldives	4,850,000.00
25	AID.CTR.440384	+IGUAL: Combate à violência de Género e Doméstica em São Tomé e Príncipe	EDF	CAMOES - INSTITUTO DA COOPERACAO EDA LINGUA IP*CICL	Portugal	Sao Tome and Principe	2,400,000.00
26	AID.CTR.433111	11th EDF Support to the Caribbean Court of Justice - Procurement Component	EDF	CARIBBEAN COMMUNITY*	Guyana	Caribbean, regional	1,260,000.00
27	SCR.CTR.432188	FORETS-Formation, Recherche et Environnement dans la Tshopo-Phase II	EU Budget	CENTER FOR INTERNATIONAL FORESTRY RESERCH	Indonesia	Democratic Republic of the Congo	8,000,000.00
28	SCR.CTR.440320	Countering transnational organized crime and terrorist groups by targeting Illicit Financial Flows in East, Southern, Central Africa & Yemen (AML/CFT ESCAY)	EU Budget	CIVI POL CONSEIL, SOCIETE DE CONSEIL ET DE SERVICE DU MINISTERE DE L'INTERIEUR	France	Africa, regional	5,000,000.00
29	SCR.CTR.438737	Programme d'appui à la professionnalisation de la police congolaise et à la mise en place de commissariats pilotes	EU Budget	CIVI POL CONSEIL, SOCIETE DE CONSEIL ET DE SERVICE DU MINISTERE DE L'INTERIEUR	France	Congo	5,000,000.00
30	SCR.CTR.433514	Regional Operational Centre in Khartoum (ROCK) in support of the Khartoum Process, the African Union Horn of Africa Initiative and the Eastern Africa Police Chiefs Cooperation Organisation (EAPCCO) ' phase II	EU Budget	CIVI POL CONSEIL, SOCIETE DE CONSEIL ET DE SERVICE DU MINISTERE DE L'INTERIEUR	France	Sudan	5,000,000.00
31	SCR.CTR.436931	iLegend III - INTERCULTURAL LEARNING EXCHANGE THROUGH GLOBAL EDUCATION, NETWORKING AND DIALOGUE	EU Budget	CONSEIL DE L' EUROPE*COUNCIL OF EUROPE	France	EU Europe	1,500,000.00
32	AID.CTR.432887	Technical Commitment as Addendum to contract FED/2019/413-265	EDF	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Africa, regional	10,000,000.00
33	SCR.CTR.428718	Team Europe Technical Assistance Facility to support AfCFTA and Continental Economic Integration (TE TAF)	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Africa, regional	2,665,366.90
34	SCR.CTR.439150	ASEAN EU-German Climate Action Programme	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Asia, regional	6,000,000.00
35	SCR.CTR.435070	Just Energy Transition in Coal Regions - Inter-regional Platform	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Asia, regional	5,000,000.00
36	SCR.CTR.435433	Reduction of the case backlog in the criminal justice system in Bangladesh	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Bangladesh	10,000,000.00
37	SCR.CTR.436686	Promouvoir l'énergie durable au Bénin à travers des solutions solaires et de cuisson propre, énergétiquement efficaces et écologiquement responsables	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Benin	4,000,000.00
38	SCR.CTR.438080	EUROCLIMA Caribbean - A Partnership for a Caribbean Green Deal (GIZ)	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Caribbean, regional	10,000,000.00

Contract number		Description	Financial Instrument	Official Name	Legal Entity Country	Beneficiary zone	Amount (EUR)
39	SCR.CTR.440973	Renewable Hydrogen Development Chile	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Chile	3,000,000.00
40	SCR.CTR.437362	Projet de Perfectionnement Professionnel Orienté par l'Offre d'Emplois du Secteur Privé « FORPRODE »	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Côte d'Ivoire	9,700,000.00
41	SCR.CTR.436039	Amélioration de la transparence du secteur minier en RDC	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Democratic Republic of the Congo	6,000,000.00
42	SCR.CTR.441435	Better Migration Management Programme phase III	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Eastern Africa, regional	35,000,000.00
43	SCR.CTR.439881	Good Financial Governance for a sustainable and inclusive economic recovery in El Salvador	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	El Salvador	5,500,000.00
44	AID.CTR.428548	Catalysing Investments and Power sector reform to Support the Energy Transition in Eswatini	EDF	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Eswatini	1,430,000.00
45	AID.CTR.405930	Indirect management with GIZ/Enhancing Skills of Youth and Women in Catchments of Agro-Industrial Parks of Ethiopia	EDF	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Ethiopia	4,000,000.00
46	SCR.CTR.433810	Collect More ' Spend Better: Domestic Revenue Mobilisation with the International Tax Compact	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Europe, regional	3,000,000.00
47	SCR.CTR.439909	Digital Transformation Centre: Supporting Kenya's Digital Transition Towards a Sustainable and Human-Centred Digital Economy and Society	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Kenya	6,900,000.00
48	SCR.CTR.436369	Citizen Engagement for Good Governance, Accountability and Rule of Law ' phase II (CEGGA II)	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Lao People's Democratic Republic	2,000,000.00
49	SCR.CTR.437946	EUROCLIMA LAC GIZ CA and CW Brazil	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Latin America and Caribbean	10,000,000.00
50	SCR.CTR.439210	EU-LAC high-level policy dialogue on digital policy and regulations.	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Latin America and Caribbean	5,000,000.00
51	SCR.CTR.440820	Putting Energy to Work! Promoting Productive Use of Energy in Malawi	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Malawi	3,000,000.00
52	SCR.CTR.440676	Pacific NDC Hub	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Melanesia, regional	3,000,000.00
53	SCR.CTR.440232	Dummy contract: Top-up to the contract FOOD/2019/ 404-294 - PCC-404294 - Capacity for Nutrition	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Miscellaneous Countries	5,000,000.00

Contract number		Description	Financial Instrument	Official Name	Legal Entity Country	Beneficiary zone	Amount (EUR)
54	SCR.CTR.439052	Global D4D Hub Secretariat	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Miscellaneous Countries	4,999,245.00
55	SCR.CTR.433280	Democracy Support Alliance	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Miscellaneous Countries	4,500,000.00
56	SCR.CTR.435468	Green Recovery and Empowerment with Energy in Nepal (GREEN)	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Nepal	4,000,000.00
57	SCR.CTR.437005	Digital Transformation Centre: Improving the Digital Innovation Ecosystem in Nigeria	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Nigeria	9,500,000.00
58	SCR.CTR.436837	Sustainable Development of the Mining Sector in Rwanda	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Rwanda	3,400,000.00
59	AID.CTR.432488	Promotion de l'accès à l'électricité pour les personnes vivant dans des villages isolés hors réseau au Sénégal (Pro-Accès)	EDF	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Senegal	3,000,000.00
60	SCR.CTR.441691	El dialogo como instrumento de paz	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	South America, regional	1,000,000.00
61	SCR.CTR.437448	Civil Society in Uganda Support Programme II (CUSP II)	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Uganda	13,500,000.00
62	SCR.CTR.437878	Improvement of Land Governance in Uganda to Increase Productivity of Small-Scale Farmers on Private Mailo Land (ILGU) * Phase II	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Uganda	3,000,000.00
63	SCR.CTR.427841	Contribution Agreement with GIZ: Strengthening Public Financial Management in Vietnam	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Vietnam	12,000,000.00
64	SCR.CTR.440167	Enabling Access to justice, Civil society participation, and Transparency (EnACT)	EU Budget	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Zambia	12,650,000.00
65	AID.CTR.400898	To change sub nature from M06 (IO) to M04 as requested by DQ	EDF	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	Germany	Zambia	650,000.00
66	SCR.CTR.436785	Appui à la transition agroécologique et mise en place de systèmes alimentaires durables dans la réserve de biosphère du Mono	EU Budget	ENABEL, AGENCE BELGE DE DEVELOPPEMENT	Belgium	Benin	6,000,000.00
67	SCR.CTR.439851	Renforcement de la résilience socio-économique dans la région du centre-nord (axe OKD)	EU Budget	ENABEL, AGENCE BELGE DE DEVELOPPEMENT	Belgium	Burkina Faso	9,900,000.00
68	SCR.CTR.432729	PASS-FBP3: Programme d'appui au système de santé à travers l'outil du financement basé sur la performance - Phase 3	EU Budget	ENABEL, AGENCE BELGE DE DEVELOPPEMENT	Belgium	Burundi	48,500,000.00
69	SCR.CTR.439695	Projet d'Appui à la Conservation des ECOSystèmes du bassin hydrographique de la Rusizi (PACECOR) au Burundi - « TUBUNGABUNGE ISI »	EU Budget	ENABEL, AGENCE BELGE DE DEVELOPPEMENT	Belgium	Burundi	9,000,000.00

Contract number		Description	Financial Instrument	Official Name	Legal Entity Country	Beneficiary zone	Amount (EUR)
70	SCR.CTR.437466	Projet d'appui au secteur de la justice au Burundi (composante Enabel)	EU Budget	ENABEL, AGENCE BELGE DE DEVELOPPEMENT	Belgium	Burundi	8,246,120.00
71	AID.CTR.413660	Programme d'appui au système de santé (PASS) à travers l'outil du financement basé sur la performance (FBP) ' Phase 2	EDF	ENABEL, AGENCE BELGE DE DEVELOPPEMENT	Belgium	Burundi	300,000.00
72	SCR.CTR.434198	ENABEL - Renforcement des capacités et de la durabilité des coopératives cacaoyères en Côte d'Ivoire pour l'amélioration des conditions de vie de leurs membres-planteurs	EU Budget	ENABEL, AGENCE BELGE DE DEVELOPPEMENT	Belgium	Côte d'Ivoire	7,800,000.00
73	SCR.CTR.437527	Pilot for Entrepreneurial Mobility between Belgium and Ivory Coast (PEM ' CIV)	EU Budget	ENABEL, AGENCE BELGE DE DEVELOPPEMENT	Belgium	Côte d'Ivoire	4,800,000.00
74	SCR.CTR.437423	Mise en oeuvre de l'OS2 et l'OS3 du Programme Uni.e.s pour l'égalité des genres	EU Budget	ENABEL, AGENCE BELGE DE DEVELOPPEMENT	Belgium	Democratic Republic of the Congo	18,500,000.00
75	AID.CTR.440653	SECURALIM: Vers la souveraineté alimentaire! Renforcement de la production alimentaire et de la résilience des systèmes alimentaires durables.	EDF	ENABEL, AGENCE BELGE DE DEVELOPPEMENT	Belgium	Mauritania	12,000,000.00
76	AID.CTR.411920	RIMFIL - Promotion du développement de filières agricoles et pastorales durables	EDF	ENABEL, AGENCE BELGE DE DEVELOPPEMENT	Belgium	Mauritania	700,000.00
77	SCR.CTR.440866	Morocco - Upgrading the Environmental Monitoring system	EU Budget	ENABEL, AGENCE BELGE DE DEVELOPPEMENT	Belgium	Morocco	1,500,000.00
78	SCR.CTR.437658	Transition towards sustainable food systems	EU Budget	ENABEL, AGENCE BELGE DE DEVELOPPEMENT	Belgium	Rwanda	10,000,000.00
79	SCR.CTR.432009	Access to quality vaccines, medicines, and health technologies in Rwanda - KWIGIRA	EU Budget	ENABEL, AGENCE BELGE DE DEVELOPPEMENT	Belgium	Rwanda	7,000,000.00
80	SCR.CTR.436157	Team Europe Initiative Agropole Centre	EU Budget	ENABEL, AGENCE BELGE DE DEVELOPPEMENT	Belgium	Senegal	15,000,000.00
81	SCR.CTR.439866	MPCA for the Team Europe Support Structure (TESS) for Manufacturing and Access to Vaccines, medicines and health technologies in Africa Initiative (MAV+)	EU Budget	ENABEL, AGENCE BELGE DE DEVELOPPEMENT	Belgium	Sub-Saharan Africa	10,500,000.00
82	SCR.CTR.435087	Contribution Agreement INSC/2022/ 435-087 'Environmental Remediation Account for Central Asia ' ERA'	EU Budget	EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT	United Kingdom	Asia, regional	10,291,403.34
83	SCR.CTR.431369	Appui à l'Initiative Team Europe pour une cacaoculture durable et une gouvernance forestière en Côte d'Ivoire	EU Budget	EUROPEAN FOREST INSTITUTE	Finland	Côte d'Ivoire	2,750,000.00
84	SCR.CTR.437818	EU-LAC Digital Alliance: Regional Copernicus Centre in Panama (CopLAC)	EU Budget	EUROPEAN SPACE AGENCY	France	Latin America and Caribbean	12,000,000.00
85	SCR.CTR.441354	Contribution Agreement to ESA for implementation of the National Copernicus Capacity Support Action Programme for the Philippines (CopPhil)	EU Budget	EUROPEAN SPACE AGENCY	France	Philippines	7,322,000.00
86	SCR.CTR.431797	Iraq - Supporting capacity building of Radiation Protection Centre in the field of Radioactive Waste Management.	EU Budget	EXPERTISE FRANCE	France	Asia, regional	1,700,000.00
87	SCR.CTR.434976	EXP-FR - Territoires et compétences : Accompagner la résilience du Sahel et du Centre-Nord	EU Budget	EXPERTISE FRANCE	France	Burkina Faso	9,000,000.00
88	SCR.CTR.437491	Plateforme Urbaine au Cameroun	EU Budget	EXPERTISE FRANCE	France	Cameroon	4,900,000.00
89	SCR.CTR.440319	EUROCLIMA Caribbean - A Partnership for a Caribbean Green Deal (EF)	EU Budget	EXPERTISE FRANCE	France	Caribbean, regional	10,000,000.00
90	SCR.CTR.440902	Renforcement des capacités Ouest-Africaines de Lutte contre le Terrorisme - (Soutien à l'AILCT)	EU Budget	EXPERTISE FRANCE	France	Côte d'Ivoire	9,900,000.00
91	SCR.CTR.431522	Renforcement des capacités sécuritaires de la Côte d'Ivoire "DEFEND".	EU Budget	EXPERTISE FRANCE	France	Côte d'Ivoire	9,850,000.00

Contract number		Description	Financial Instrument	Official Name	Legal Entity Country	Beneficiary zone	Amount (EUR)
92	SCR.CTR.438056	PROJET D'ACCOMPAGNEMENT DU RENOUVELLEMENT ET DE LA MISE EN 'UVRE DES ENGAGEMENTS CLIMATIQUES DE LA COTE D'IVOIRE	EU Budget	EXPERTISE FRANCE	France	Côte d'Ivoire	5,900,000.00
93	AID.CTR.390618	Electrification rurale décentralisée et efficacité énergétique dans les bâtiments publics	EDF	EXPERTISE FRANCE	France	Côte d'Ivoire	250,000.00
94	SCR.CTR.431923	Mise en oeuvre de l'action "Unis pour la paix et la sécurité"	EU Budget	EXPERTISE FRANCE	France	Democratic Republic of the Congo	29,600,000.00
95	AID.CTR.411513	Programme d'appui à la décentralisation, la gouvernance et au développement local dans les 5 régions de la République de Djibouti	EDF	EXPERTISE FRANCE	France	Djibouti	350,000.00
96	SCR.CTR.441759	LAMARR ' Proyecto de competencias digitales y servicios para jóvenes en situación de vulnerabilidad en El Salvador'	EU Budget	EXPERTISE FRANCE	France	El Salvador	5,000,000.00
97	SCR.CTR.437890	Strengthening conflict-affected communities' access to health care through the rehabilitation and re-equipment of Dessie Hospital	EU Budget	EXPERTISE FRANCE	France	Ethiopia	3,500,000.00
98	AID.CTR.394068	Urbayiti - secretariat technique à la coordination et appui à la gouvernance locale	EDF	EXPERTISE FRANCE	France	Haiti	3,700,000.00
99	SCR.CTR.439213	AFD/EF Euroclima 2021	EU Budget	EXPERTISE FRANCE	France	Latin America and Caribbean	11,000,000.00
100	SCR.CTR.435649	Programme d'Appui à la Gouvernance Financière et Administrative en République Islamique de Mauritanie » (PAGFAM)	EU Budget	EXPERTISE FRANCE	France	Mauritania	7,930,000.00
101	SCR.CTR.437782	Projet d'appui institutionnel à la réforme de l'éducation (PAIRE)	EU Budget	EXPERTISE FRANCE	France	Mauritania	6,000,000.00
102	SCR.CTR.431864	Support to the implementation of COP-15 decisions - Expertise France	EU Budget	EXPERTISE FRANCE	France	Miscellaneous Countries	4,000,000.00
103	SCR.CTR.434837	Technical commitment to HUM/2020/414-477 'Extension of SOCIEUX+ (HUM/377-043)' top-up and extension of geographical coverage to Western Balkans	EU Budget	EXPERTISE FRANCE	France	Miscellaneous Countries	3,000,000.00
104	SCR.CTR.440753	Digital Knowledge Hub in support of Space and Earth Observation	EU Budget	EXPERTISE FRANCE	France	Miscellaneous Countries	1,000,000.00
105	SCR.CTR.438049	Team Europe Initiative "investing in young businesses in Africa"- Supporting Entrepreneurial Ecosystem Development TEI IYBA SEED	EU Budget	EXPERTISE FRANCE	France	Sub-Saharan Africa	19,650,000.00
106	AID.CTR.434494	Technical Assistance for capacity of government agencies for energy and climate data collection, management and synthesis	EDF	EXPERTISE FRANCE	France	Tanzania	3,200,000.00
107	SCR.CTR.441388	Projet de Renforcement des Services Publics Locaux ' Assainissement et déchets	EU Budget	EXPERTISE FRANCE	France	Togo	4,200,000.00
108	SCR.CTR.432723	Caribbean-EU Cooperation Facility	EU Budget	FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRATION AND PUBLIC POLICIES	Spain	Caribbean, regional	8,750,000.00
109	AID.CTR.432294	Participación de la Republica Dominicana en EUROCLIMA+	EDF	FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRATION AND PUBLIC POLICIES	Spain	Dominican Republic	300,000.00
110	SCR.CTR.439145	FIAP 2022 Euroclima LAC Contract	EU Budget	FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRATION AND PUBLIC POLICIES	Spain	Latin America and Caribbean	11,750,000.00

Contract number		Description	Financial Instrument	Official Name	Legal Entity Country	Beneficiary zone	Amount (EUR)
111	SCR.CTR.437223	Support to the operationalization of the SUN 3.0 Strategy (FIIAPP-EP)	EU Budget	FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRATION AND PUBLIC POLICIES	Spain	Miscellaneous Countries	4,000,000.00
112	SCR.CTR.438965	APOYO DE LAS FUERZAS DE LA LEY DE LA UE EN LA LUCHA CONTRA LAS DROGAS Y EL CRIMEN ORGANIZADO EN PERÚ (fase II)	EU Budget	FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRATION AND PUBLIC POLICIES	Spain	Peru	2,000,000.00
113	SCR.CTR.428966	Accelerating Innovative Start-ups for Energy Efficiency (AIS4EE)	EU Budget	GLOBAL GREEN GROWTH INSTITUTE	South Korea	Vietnam	2,500,000.00
114	AID.CTR.408852	11th EDF SPS Project	EDF	INSTITUTO INTERAMERICANO DE COOPERACION INTERNACIONAL PARA LA AGRICULTURA*INTER-AMERICAN INSTITUTE FOR COOPERATION ON AGRICULTURE	Costa Rica	Caribbean, regional	57,700.54
115	SCR.CTR.439972	Fortalecimiento y ampliación de capacidades de la Plataforma Digital de Comercio Centroamericana (PDCC 2.0) para la facilitación del comercio	EU Budget	INTER-AMERICAN DEVELOPMENT BANK	USA	Central America, regional	3,000,000.00
116	AID.CTR.431826	Integrated Tourism and Urban Development Program for the Colonial City of Santo Domingo	EDF	INTER-AMERICAN DEVELOPMENT BANK	USA	Dominican Republic	3,210,000.00
117	AID.CTR.438483	ACP-EU Disaster Risk Management Program Single-Donor Trust Fund	EDF	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT	USA	ACP Countries	29,625,000.00
118	SCR.CTR.435744	Top up of the Multi Donor Trust Fund for Public Finance Management and Service Delivery	EU Budget	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT	USA	Cambodia	1,500,000.00
119	SCR.CTR.432268	CCRIF Climate Risk Insurance for CARICOM Participating Countries (TF072659)	EU Budget	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT	USA	Caribbean, regional	5,000,000.00
120	AID.CTR.436711	Accord Administratif avec la Banque mondiale (FINANCIAL FRAMEWORK PARTNERSHIP AGREEMENT FPPA, between EU and IBRD) Multi Donor trust Fund - MENA Regional Umbrella Program 2.0 (Trust Fund No. 073823)	EDF	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT	USA	Djibouti	3,900,000.00
121	SCR.CTR.438307	RPSNP (Rural Productive Safety Net Programme) in Ethiopia	EU Budget	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT	USA	Ethiopia	35,000,000.00
122	SCR.CTR.439362	Guatemala Effective Domestic Revenue Mobilization for Inclusive Growth Single-Donor Trust Fund (No. TF073880)	EU Budget	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT	USA	Guatemala	10,000,000.00
123	AID.CTR.433094	Kenya Upscaling and De-Risking Private Investment in Affordable Green Housing Supply	EDF	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT	USA	Kenya	3,210,000.00
124	SCR.CTR.434220	Contribution agreement to Global Partnership for Education - Addendum #6	EU Budget	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT	USA	Miscellaneous Countries	84,002,825.00
125	AID.CTR.419011	PREFER MDTF	EDF	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT	USA	Mozambique	1,100,000.00
126	SCR.CTR.432743	Bangasamoro Normalisation WB Trust Fund	EU Budget	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT	USA	Philippines	4,000,000.00
127	SCR.CTR.433148	Tajikistan strengthening water and irrigation management (SWIM) project	EU Budget	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT	USA	Tajikistan	17,500,000.00
128	SCR.CTR.433151	15th EU Support Project to ICC 2022 - 2025	EU Budget	INTERNATIONAL CRIMINAL COURT*COUR PENALE INTERNATIONALE	Netherlands	Miscellaneous Countries	3,000,000.00

Contract number		Description	Financial Instrument	Official Name	Legal Entity Country	Beneficiary zone	Amount (EUR)
129	AID.CTR.440933	Private Sector Development in Mozambique	EDF	INTERNATIONAL FINANCE CORPORATION*	USA	Mozambique	2,000,000.00
130	SCR.CTR.434707	Securing equitable land rights	EU Budget	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT*	Italy	Miscellaneous Countries	12,000,000.00
131	SCR.CTR.440454	Support to Nepal's Democracy and Inclusion Processes through Electoral Reform Initiative	EU Budget	INTERNATIONAL INSTITUTE FOR DEMOCRACY AND ELECTORAL ASSISTANCE	Sweden	Asia, regional	500,000.00
132	SCR.CTR.438751	INTER PARES II - INTER PARES Parliaments in Partnership - EU Global Project to Strengthen the Capacity of Parliaments - Phase 2	EU Budget	INTERNATIONAL INSTITUTE FOR DEMOCRACY AND ELECTORAL ASSISTANCE	Sweden	Europe, regional	5,000,000.00
133	SCR.CTR.441606	Consolidación de la democracia peruana	EU Budget	INTERNATIONAL INSTITUTE FOR DEMOCRACY AND ELECTORAL ASSISTANCE	Sweden	Peru	2,500,000.00
134	SCR.CTR.437866	Sierra Leone Democracy Strengthening Programme	EU Budget	INTERNATIONAL INSTITUTE FOR DEMOCRACY AND ELECTORAL ASSISTANCE	Sweden	Sierra Leone	4,000,000.00
135	SCR.CTR.440701	Improving China's institutional capacity towards universal social protection (Phase 2)	EU Budget	INTERNATIONAL LABOUR ORGANIZATION	Switzerland	China (People's Republic of)	2,430,000.00
136	SCR.CTR.428533	Apoyar al Estado de Guatemala al cumplimiento de los compromisos de la Hoja de Ruta sobre Libertad Sindical y Negociación Colectiva (Convenios número 87 y 98 de la OIT)	EU Budget	INTERNATIONAL LABOUR ORGANIZATION	Switzerland	Guatemala	500,000.00
137	SCR.CTR.436061	Ending Child Labour in Supply Chains	EU Budget	INTERNATIONAL LABOUR ORGANIZATION	Switzerland	Miscellaneous Countries	10,000,000.00
138	AID.CTR.432931	Skills Development for Increased Employability Programme (SDEP)	EDF	INTERNATIONAL LABOUR ORGANIZATION	Switzerland	Zambia	6,500,000.00
139	AID.CTR.438249	Technical Assistance to Gambia's public financial management and revenue administration	EDF	INTERNATIONAL MONETARY FUND	USA	Gambia	1,800,000.00
140	AID.CTR.436292	EU contribution to the IMFs Poverty Reduction and Growth Trust Fund (PRGT)	EDF	INTERNATIONAL MONETARY FUND	USA	Miscellaneous Countries	100,000,000.00
141	SCR.CTR.440159	Collect More ' Spend Better: Domestic Revenue Mobilisation and Debt Management - Tax Administration Diagnostic Assessment Tool (TADAT 2)	EU Budget	INTERNATIONAL MONETARY FUND	USA	Miscellaneous Countries	2,000,000.00
142	SCR.CTR.434951	Support to the IMF Pacific Financial Technical Assistance Centre (PFTAC) Phase VI 2023-2028	EU Budget	INTERNATIONAL MONETARY FUND	USA	Pacific Region	5,000,000.00
143	SCR.CTR.439239	Uzbekistan: Strengthening Budget Preparation and Fiscal Management	EU Budget	INTERNATIONAL MONETARY FUND	USA	Uzbekistan	595,300.00
144	SCR.CTR.441537	Early Solutions and Enhancing progress towards climate-conscious durable solutions for displacement affected people in urban centres in Somalia	EU Budget	INTERNATIONAL ORGANIZATION FOR MIGRATION	Switzerland	Somalia	10,000,000.00
145	SCR.CTR.435115	Strengthened Access to Education and Livelihoods and Enhanced Reintegration and Community Cohesion in Areas Affected by Displacement and Returns	EU Budget	INTERNATIONAL ORGANIZATION FOR MIGRATION	Switzerland	South Sudan	20,000,000.00
146	SCR.CTR.430649	Individual Measure for the EU-IOM Joint Initiative on Migrant Protection and Reintegration	EU Budget	INTERNATIONAL ORGANIZATION FOR MIGRATION	Switzerland	Sub-Saharan Africa	10,000,000.00
147	SCR.CTR.439521	Technical Commitment as Addendum to contract HUM/2019/407-241	EU Budget	INTERNATIONAL TRADE CENTRE	Switzerland	Miscellaneous Countries	850,000.00

Contract number		Description	Financial Instrument	Official Name	Legal Entity Country	Beneficiary zone	Amount (EUR)
148	AID.CTR.428241	Création d'activités génératrices de revenu alternatives pour les communautés vivant autour du complexe W-Arly-Pendjari	EDF	INTERNATIONAL TRADE CENTRE	Switzerland	Western Africa, regional	2,000,000.00
149	SCR.CTR.439149	ASEAN-EU Green Team Europe Initiative: Transition to a Regional Circular Economy	EU Budget	KINGDOM OF DENMARK	Denmark	Asia, regional	5,000,000.00
150	SCR.CTR.440189	Amélioration de l'accès au droit et à la justice des vulnérables victimes des violations des droits humains	EU Budget	KINGDOM OF DENMARK	Netherlands	Burundi	3,000,000.00
151	SCR.CTR.441115	EU SUPPORT TO THE EDUCATION SECTOR SUPPORT FUND - FASE	EU Budget	KREDITANSTALT FUR WIEDERAUFBAU*	Germany	Mozambique	50,000,000.00
152	AID.CTR.437241	GET FIT Mozambique II	EDF	KREDITANSTALT FUR WIEDERAUFBAU*	Germany	Mozambique	20,421,920.00
153	SCR.CTR.437195	National Control Center for Energy	EU Budget	KREDITANSTALT FUR WIEDERAUFBAU*	Germany	Mozambique	18,000,000.00
154	SCR.CTR.439973	Implementation of the NDCs in the Urban Mobility Sector in LAC	EU Budget	KREDITANSTALT FUR WIEDERAUFBAU*	Germany	South America, regional	4,280,000.00
155	SCR.CTR.422928	Support to the promotion of the basic education and access to WASH facilities in rural areas	EU Budget	KREDITANSTALT FUR WIEDERAUFBAU*	Germany	Tajikistan	15,000,000.00
156	AID.CTR.424416	GET Access Mini-grid Systems	EDF	KREDITANSTALT FUR WIEDERAUFBAU*	Germany	Uganda	10,000,000.00
157	SCR.CTR.441599	Support to the World Economic Forum for Regional Platforms Developing Long-term Cooperation Models for Climate Finance and Investment	EU Budget	NEDERLANDSE FINANCIERINGS-MAATSCHAPPIJ VOOR ONTWIKKELINGSLANDEN NV*	Netherlands	Developing countries, unspecified-MADCT Unallocated	300,000.00
158	AID.CTR.436261	Contribution Agreement with NEFCO for the Modern Cooking Facility for Africa	EDF	NORDIC ENVIRONMENT FINANCE CORPORATION	Finland	Zambia	12,500,000.00
159	SCR.CTR.438746	Support to the Base Erosion and Profit Shifting (BEPS) and Developing Countries (II)	EU Budget	ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT	France	Africa, regional	5,000,000.00
160	AID.CTR.436966	Promotion des chaînes de valeur responsables et vertes en cobalt et cuivre (2C) en République démocratique du Congo	EDF	ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT	France	Democratic Republic of the Congo	120,000.00
161	SCR.CTR.438002	Enhancing OECD work with Brazil	EU Budget	ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT	France	Latin America and Caribbean	234,000.00
162	SCR.CTR.440344	Increasing transparency in support of sustainable development through total official support for sustainable development (TOSSD)	EU Budget	ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT	France	Miscellaneous Countries	800,000.00
163	SCR.CTR.440629	Responsible Business Conduct in Latin America and Caribbean (OECD)	EU Budget	ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT	France	South America, regional	666,666.67
164	AID.CTR.434405	Building Safety and Resilience in the Pacific ' Phase II (BSRP II)	EDF	PACIFIC COMMUNITY SECRETARIAT	New Caledonia	Pacific Region	14,000,000.00
165	AID.CTR.397941	Pacific-European Union Marine Partnership, Key Result Area PMU and KRA 1 to 5" (PEUMP)	EDF	PACIFIC COMMUNITY SECRETARIAT	New Caledonia	Pacific Region	1,910,000.00
166	SCR.CTR.438188	Pacific Solutions: Integrated Ocean Management	EU Budget	PACIFIC COMMUNITY SECRETARIAT	New Caledonia	Pacific Region	1,500,000.00
167	SCR.CTR.431441	Equipment for Modernisation of the Dosimetric Control System in the Exclusion Zone and Environmental (Radiation) Monitoring at the "Vektor" Complex and the "Buriakivka" Disposal Facility - U4.01/18B	EU Budget	SCIENCE AND TECHNOLOGY CENTER IN UKRAINE	Ukraine	Ukraine	3,773,430.00
168	SCR.CTR.438395	Addendum No. 1 to contract INSC/2020/427-030 "Remediation of the former Production Association Pridniproviskyi Chemical Plant in Ukraine (Phase 3) ' U4.02/20"	EU Budget	SCIENCE AND TECHNOLOGY CENTER IN UKRAINE	Ukraine	Ukraine	1,778,000.00
169	AID.CTR.434226	Technical Assistance component of the EFS+ EDFI MSME Platform	EDF	SOCIETE DE PROMOTION ET DE	France	Developing countries,	2,000,000.00

Contract number	Description	Financial Instrument	Official Name	Legal Entity Country	Beneficiary zone	Amount (EUR)	
			PARTICIPATION POUR LA COOPERATION ECONOMIQUE		unspecified		
170	AID.CTR.432585	Bus Rapid Transit ('BRT') project in Dakar-Senegal	EDF	SOCIETE DE PROMOTION ET DE PARTICIPATION POUR LA COOPERATION ECONOMIQUE	France	Senegal	7,370,000.00
171	AID.CTR.434923	Disaster Risk Management Strengthening in the Southern Africa Development Community	EDF	SOUTHERN AFRICAN DEVELOPMENT COMMUNITY SECRETARIAT*	Botswana	Botswana	4,625,000.00
172	SCR.CTR.439159	SUSWA	EU Budget	SUOMEN TASAVALTA*REPUBLIQUE DE FINLANDE REPUBLIC OF FINLAND	Finland	Nepal	10,100,000.00
173	SCR.CTR.433229	Second Phase - Productive Social Safety Net Phase Two (PSSN II)	EU Budget	SWEDISH INTERNATIONAL DEVELOPMENTCOOPERATION AGENCY SIDA*	Sweden	Tanzania	20,000,000.00
174	AID.CTR.438984	Technical Assistance for the Skills Component ' Zantchito Skills for Jobs Programme	EDF	THE BRITISH COUNCIL ROYAL CHARTER*	United Kingdom	Malawi	5,700,000.00
175	SCR.CTR.431200	Programme de Renforcement de la Résilience des Systèmes Alimentaires « le goût de la vie » (P2RSA)	EU Budget	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS	Italy	Chad	500,000.00
176	AID.CTR.439479	Mise en 'uvre d'un système intégré d'appui pour une production durable et promotion de la résilience dans 4 paysages de la République Démocratique du Congo	EDF	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS	Italy	Democratic Republic of the Congo	3,000,000.00
177	AID.CTR.398027	Delegation Agreement with FAO - Support for the implementation of 11th EDF Regional Agricultural Policy Development Programme	EDF	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS	Italy	Eastern, Southern Africa and the Indian Ocean	644,950.96
178	SCR.CTR.440678	Apoyo a las acciones postcrisis para la recuperación y rehabilitación de los medios de vida y activos de los hogares de las zonas rurales más afectadas por covid-19	EU Budget	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS	Italy	Guatemala	6,750,000.00
179	SCR.CTR.437955	Building Pathways for Improving Sustainable Agricultural Production in Brazil	EU Budget	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS	Italy	Latin America and Caribbean	314,574.00
180	AID.CTR.386013	KULIMA-Promoting Farming in Malawi: Revitalising Agricultural Clusters and Ulimi wa Mdandanda through Farmer Field Schools in Malawi	EDF	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS	Italy	Malawi	270,000.00
181	SCR.CTR.440892	Sustainable Agrifood Systems Intelligence .	EU Budget	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS	Italy	Miscellaneous Countries	10,000,000.00
182	SCR.CTR.439429	AgriIntel Phase II, Support to agrifood investment decision-making	EU Budget	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS	Italy	Miscellaneous Countries	5,000,000.00
183	SCR.CTR.439471	Improving and disseminating global information on forest status, management and use to achieve forest-related goals, targets and commitments	EU Budget	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS	Italy	Miscellaneous Countries	4,000,000.00
184	AID.CTR.441116	Addendum 3 to Contribution Agreement FED/2019/407-062 PROMOVE Agribiz FAO Sub-programme - Cost increase	EDF	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS	Italy	Mozambique	15,000,000.00

Contract number		Description	Financial Instrument	Official Name	Legal Entity Country	Beneficiary zone	Amount (EUR)
185	AID.CTR.407062	PROMOVE Agribiz - FAO Sub-Programme	EDF	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS	Italy	Mozambique	3,406,440.00
186	SCR.CTR.441492	Climate adaptation for Resilient livelihoods (CadRe)	EU Budget	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS	Italy	Somalia	8,000,000.00
187	SCR.CTR.438018	Responding to the Economic Crisis: Protecting smallholder farmer livelihoods through safe and efficient use of fertilizer and quality seed for better productivity in paddy farming	EU Budget	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS	Italy	Sri Lanka	4,000,000.00
188	AID.CTR.441374	Projet de renforcement des systèmes alimentaires pour un accès durable des petits producteurs aux intrants agricoles « Pro-SADI »	EDF	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS	Italy	Togo	3,200,000.00
189	SCR.CTR.439689	Contribution to the 7th replenishment of the Global Fund to fight AIDS, Tuberculosis and Malaria	EU Budget	THE GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS AND MALARIA	Switzerland	Miscellaneous Countries	473,000,000.00
190	SCR.CTR.437705	2022 Contribution to the Global Fund and its COVID-19 Response Mechanism	EU Budget	THE GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS AND MALARIA	Switzerland	Miscellaneous Countries	190,460,476.35
191	AID.CTR.399739	Améliorer le système éducatif haïtien par la planification et le pilotage stratégique	EDF	UNESCO - INTERNATIONAL INSTITUTE FOR EDUCATIONAL PLANNING*	France	Haiti	300,000.00
192	AID.CTR.435582	EU-UNCDF Pacific Digital Economy Programme (PDEP)	EDF	UNITED NATIONS CAPITAL DEVELOPMENTFUND*	USA	Pacific Region	8,000,000.00
193	SCR.CTR.434133	Tanzania Inclusive Digital Economy (TIDE)	EU Budget	UNITED NATIONS CAPITAL DEVELOPMENTFUND*	USA	Tanzania	4,500,000.00
194	SCR.CTR.432024	Programme de Renforcement du Système de Santé en République Centrafricaine (RCA) - Lot 4: Approvisionnement en médicaments essentiels	EU Budget	UNITED NATIONS CHILDREN'S FUND	USA	Central African Republic	7,889,500.00
195	SCR.CTR.437309	Agir sur les causes profondes du travail des enfants dans la région de la Nawa	EU Budget	UNITED NATIONS CHILDREN'S FUND	USA	Côte d'Ivoire	5,000,000.00
196	SCR.CTR.392598	Mise en place d'une Plateforme Nationale Multisectorielle d'Information pour la Nutrition (PNMIN) - Côte d'Ivoire	EU Budget	UNITED NATIONS CHILDREN'S FUND	USA	Côte d'Ivoire	347.62
197	AID.51294	ECHO-FA/EDF/2022/01004	EDF	UNITED NATIONS CHILDREN'S FUND	USA	Developing countries, unspecified	19,000,000.00
198	SCR.CTR.437898	Building Capacities and Restoring Essential Health Services (CARE4Health) in conflict affected areas	EU Budget	UNITED NATIONS CHILDREN'S FUND	USA	Ethiopia	31,500,000.00
199	SCR.CTR.437993	Restoring Essential Education Services to Conflict-Affected Children in Ethiopia	EU Budget	UNITED NATIONS CHILDREN'S FUND	USA	Ethiopia	26,800,000.00
200	SCR.CTR.421392	Strengthening Institutional Capacities for Nutrition in the Health and Education Sectors in Lao PDR, SIKAN	EU Budget	UNITED NATIONS CHILDREN'S FUND	USA	Lao People's Democratic Republic	4,000,000.00
201	SCR.CTR.439231	Shashakta Mahila, Sambriddha Nepal (Empowered Women, Prosperous Nepal - EWPN)	EU Budget	UNITED NATIONS CHILDREN'S FUND	USA	Nepal	15,000,000.00
202	AID.CTR.433880	Solomon Islands: Provincial Governance and service delivery	EDF	UNITED NATIONS CHILDREN'S FUND	USA	Solomon Islands	2,200,000.00
203	SCR.CTR.435536	Supporting the implementation of the Traceability and Verification System (TrVsT) for COVID-19 vaccines and other health products	EU Budget	UNITED NATIONS CHILDREN'S FUND	USA	Sub-Saharan Africa	2,000,000.00
204	SCR.CTR.438583	The Health Resilience Fund (HRF)	EU Budget	UNITED NATIONS CHILDREN'S FUND	USA	Zimbabwe	41,000,000.00
205	SCR.CTR.432377	Debt Management and Financial Analysis System (DMFAS) - phase II	EU Budget	UNITED NATIONS CONFERENCE ON	Switzerland	Miscellaneous	2,000,000.00

Contract number	Description	Financial Instrument	Official Name	Legal Entity Country	Beneficiary zone	Amount (EUR)	
			TRADEAND DEVELOPMENT		Countries		
206	SCR.CTR.438945	Contribution to the UN Road Safety Fund (UNRSF)	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Africa, regional	3,000,000.00
207	SCR.CTR.438385	Pacific Digital Democracy Initiative	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Asia, regional	1,100,000.00
208	SCR.CTR.438753	Technical commitment 438-753: Addendum to the original contract 406-735	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Asia, regional	400,000.00
209	SCR.CTR.435349	Activating Village Courts in Bangladesh - Final Phase	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Bangladesh	25,000,000.00
210	SCR.CTR.441644	Partnerships for Resilient Livelihoods for CHT Region	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Bangladesh	1,000,000.00
211	AID.CTR.419030	Projet d'Appui aux Processus Électoraux du Burkina Faso (2020-2021)	EDF	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Burkina Faso	560,000.00
212	SCR.CTR.440214	EUROCLIMA Caribbean - A Partnership for a Caribbean Green Deal (UNDP)	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Caribbean, regional	7,000,000.00
213	SCR.CTR.433685	'Contribution au Projet d'Appui aux Élections en Côte d'Ivoire (PACE II)'	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Côte d'Ivoire	400,000.00
214	SCR.CTR.435750	GPEDC HLM Travel facility for participants from LDC/LIC	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	EU Europe	200,000.00
215	SCR.CTR.435164	UN Partnership on Rights of Persons with Disabilities	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Europe, regional	3,000,000.00
216	SCR.CTR.433136	Fortalecimiento de las Organizaciones de la Sociedad Civil (OSC) en la agenda 2030 con énfasis en género, gestión de riesgos y cambio climático'	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Guatemala	450,000.00
217	SCR.CTR.440468	Technical commitment top-up- addendum to DEVCOM/2020/417-145 - INFF Pioneer Initiative with UNDP - extension and top-up of EUR 445,000	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Miscellaneous Countries	445,000.00
218	SCR.CTR.435345	Strengthening the capacity of the National Human Rights Commission to better promote and protect human rights in Mozambique	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Mozambique	845,873.00
219	SCR.CTR.433609	EU Support to Nigeria Jubilee Fellowship Programme (EU-NJFP)	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Nigeria	44,000,000.00
220	SCR.CTR.433750	EU Support to the Integrated National Financial Framework (INFF) Phase II	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Nigeria	1,700,000.00
221	SCR.CTR.433294	Accountable Public Finances to serve Pacific people ' Vaka Pasifika	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Pacific Region	6,000,000.00
222	SCR.CTR.434032	Support the Development of Youth-led SMEs	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Rwanda	8,000,000.00
223	SCR.CTR.434704	EU contribution to the basket fund "Support to the 2022 legislative, regional and local elections of Sao Tome and Principe"	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Sao Tome and Principe	120,000.00
224	SCR.CTR.435229	UNDP Basket Fund "Fostering Peaceful, Credible and Inclusive Elections in Sierra Leone 2022-2023"	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Sierra Leone	1,000,000.00
225	AID.CTR.433879	Solomon Islands Provincial Governance and Service Delivery Project (PGSDP)	EDF	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Solomon Islands	5,600,000.00
226	SCR.CTR.435177	South Sudan Multi-Partner Trust Fund for Reconciliation, Stabilization, Resilience	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	South Sudan	15,000,000.00

Contract number		Description	Financial Instrument	Official Name	Legal Entity Country	Beneficiary zone	Amount (EUR)
227	SCR.CTR.430318	Improved Access to Public Services (IAPS) through Civil Registry Reform'	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Tajikistan	9,700,000.00
228	SCR.CTR.438266	Strengthening SDG Localization in Thailand	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Thailand	1,000,000.00
229	SCR.CTR.372239	EU Justice and Legal Empowerment Programme in Vietnam (EU JULE): PAGO DA with UNDP	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Vietnam	450,000.00
230	SCR.CTR.438947	Zimbabwe Electoral Commission Capacity Building Project Phase Two (ZIM-ECO2)	EU Budget	UNITED NATIONS DEVELOPMENT PROGRAMME	USA	Zimbabwe	4,500,000.00
231	SCR.CTR.439174	Harmonisation of digital policy and regulatory frameworks through EU-LAC policy dialogue	EU Budget	UNITED NATIONS ECONOMIC COMMISSION FOR LATIN AMERICA AND THE CARIBBEAN	Chile	Latin America and Caribbean	2,000,000.00
232	SCR.CTR.441478	Advancing evidence-based policies and actions, and supporting policy making to enhance the contribution of culture and creative sectors and industries to sustainable development	EU Budget	UNITED NATIONS EDUCATIONAL SCIENTIFIC AND CULTURAL ORGANIZATION	France	Europe, regional	5,000,000.00
233	SCR.CTR.434552	UNESCO Youth engagement in the Transforming Education Summit 2022	EU Budget	UNITED NATIONS EDUCATIONAL SCIENTIFIC AND CULTURAL ORGANIZATION	France	MADCT Unallocated-Miscellaneous Countries	850,000.01
234	SCR.CTR.436881	Contribution to International Bureau of Education (IBE)	EU Budget	UNITED NATIONS EDUCATIONAL SCIENTIFIC AND CULTURAL ORGANIZATION	France	Miscellaneous Countries	1,000,000.00
235	SCR.CTR.439647	Protection of women's rights in Afghanistan and delivery of essential services to address gender-based violence	EU Budget	UNITED NATIONS ENTITY FOR GENDER EQUALITY AND THE EMPOWERMENT OF WOMEN	USA	Afghanistan	15,000,000.00
236	SCR.CTR.440098	Promoting Women's Economic Empowerment: Enhancing Women Workers' Employment and Career Development Opportunities in Guangdong Province in China	EU Budget	UNITED NATIONS ENTITY FOR GENDER EQUALITY AND THE EMPOWERMENT OF WOMEN	USA	China (People's Republic of)	1,000,000.00
237	SCR.CTR.437434	Mise en oeuvre de l'objectif spécifique 1 (OS1) du programme Unis pour l'égalité de genre	EU Budget	UNITED NATIONS ENTITY FOR GENDER EQUALITY AND THE EMPOWERMENT OF WOMEN	USA	Democratic Republic of the Congo	1,500,000.00
238	SCR.CTR.438888	Pacific Partnership to End Violence Against Women and Girls Phase II	EU Budget	UNITED NATIONS ENTITY FOR GENDER EQUALITY AND THE EMPOWERMENT OF WOMEN	USA	Pacific Region	8,000,000.00
239	SCR.CTR.434952	ENDING VIOLENCE AGAINST WOMEN & GIRLS AND ADVANCING WOMEN'S LEADERSHIP IN THE PUBLIC SECTOR IN ZANZIBAR & TANZANIA MAINLAND	EU Budget	UNITED NATIONS ENTITY FOR GENDER EQUALITY AND THE EMPOWERMENT OF WOMEN	USA	Tanzania	5,000,000.00
240	SCR.CTR.437229	EUROCLIMA LAC 2021 UNEP Implementation contract	EU Budget	UNITED NATIONS ENVIRONMENT PROGRAMME	Kenya	Latin America and Caribbean	4,000,000.00
241	SCR.CTR.438153	Reducing methane emissions through an integrated data approach	EU Budget	UNITED NATIONS ENVIRONMENT PROGRAMME	Kenya	Miscellaneous Countries	7,000,000.00
242	SCR.CTR.432511	Support to the United Nations High Commissioner for Human Rights' Management Plan 2022-2024	EU Budget	UNITED NATIONS HIGH COMMISSIONER FOR HUMAN RIGHTS	Switzerland	Miscellaneous Countries	15,900,000.00
243	SCR.CTR.435788	Strengthening Venezuela's Civil Society in the context of restrictions on the civic and democratic space	EU Budget	UNITED NATIONS HIGH COMMISSIONER FOR HUMAN RIGHTS	Switzerland	Venezuela	3,000,000.00
244	SCR.CTR.439936	Regional Cooperation Mechanism for Solutions to the Central African Republic Displacement Situation: CAR Solutions Support Platform (CAR-SSP)	EU Budget	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES	Switzerland	Central African Republic	2,000,000.00

Contract number		Description	Financial Instrument	Official Name	Legal Entity Country	Beneficiary zone	Amount (EUR)
245	SCR.CTR.438941	INTPA Regional Allocation for the Sudan and South Sudan Solutions Initiative: Unlocking Durable Solutions	EU Budget	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES	Switzerland	Eastern Africa, regional	11,500,000.00
246	SCR.CTR.438398	Financement régional pour les refugies et les communautés hôtes en Mauritanie	EU Budget	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES	Switzerland	Mauritania	1,000,000.00
247	SCR.CTR.439968	Providing protection through durable solutions for persons of concern evacuated from Libya in the Emergency Transit Mechanism in Niger	EU Budget	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES	Switzerland	Niger	34,000,000.00
248	SCR.CTR.440788	ETM Phase II - Providing Protection through Durable Solutions for Persons of Concern evacuated from Libya to the Emergency Transit Mechanism in Rwanda	EU Budget	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES	Switzerland	Rwanda	22,000,000.00
249	SCR.CTR.435122	Integrated approach to enhancing protection, resilience and solutions In South Sudan.	EU Budget	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES	Switzerland	South Sudan	7,000,000.00
250	SCR.CTR.433683	Support on Child Protection and Durable Solutions to Refugees in the nine camps along Thai-Myanmar border	EU Budget	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES	Switzerland	Thailand	1,500,000.00
251	AID.CTR.429132	Incubost : Convention de contribution avec une organisation internationale	EDF	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION	Austria	Madagascar	2,300,000.00
252	SCR.CTR.439142	Strengthening of the cocoa value chain in Nicaragua (NICACAO)	EU Budget	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION	Austria	Nicaragua	6,147,950.00
253	SCR.CTR.440089	Bangsamoro Agri-Enterprise Programme ' Inclusive Agribusiness Development for Human Security	EU Budget	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION	Austria	Philippines	4,000,000.00
254	SCR.CTR.428741	IIEP - Accelerating energy efficiency in larger industries through energy management systems, system optimization and the promotion and adoption of energy efficiency in small and medium-sized enterprises.	EU Budget	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION	Austria	Vietnam	6,500,000.00
255	SCR.CTR.437394	EUROCLIMA LAC 2021 CEPAL Implementation contract	EU Budget	UNITED NATIONS OFFICE AT GENEVA	Switzerland	Latin America and Caribbean	2,000,000.00
256	SCR.CTR.432281	TOP-UP to contract 411-309 "Humanitarian Development Peace (H-D-P) Nexus Response Mechanism"	EU Budget	UNITED NATIONS OFFICE FOR PROJECT SERVICES	Denmark	Asia, regional	22,700,000.00
257	SCR.CTR.439139	Support to the Scaling Up Nutrition Movement Secretariat (SMS) SUN 3.0	EU Budget	UNITED NATIONS OFFICE FOR PROJECT SERVICES	Denmark	Miscellaneous Countries	6,000,000.00
258	SCR.CTR.433220	Top-up of CTR 422-819_Livelihoods and Food Security Fund (LIFT 2)	EU Budget	UNITED NATIONS OFFICE FOR PROJECT SERVICES	Denmark	Myanmar	12,000,000.00
259	SCR.CTR.438223	Peace Support Project	EU Budget	UNITED NATIONS OFFICE FOR PROJECT SERVICES	Denmark	Yemen	2,000,000.00
260	SCR.CTR.439934	Programme for Legal Empowerment and Aid Delivery - Phase II	EU Budget	UNITED NATIONS OFFICE ON DRUGS AND CRIME*	Austria	Kenya	34,000,000.00
261	SCR.CTR.441715	Increasing access to justice in the Philippines (Contribution to the UN Joint Programme on Human Rights)	EU Budget	UNITED NATIONS ORGANISATION	USA	Asia, regional	400,000.00
262	SCR.CTR.440952	PROJET D'APPUI AUX ORGANISATIONS DE LA SOCIETE CIVILE PROMOUVANT LES DROITS DE L'HOMME ET LES DEFENSEURS DES DROITS DE L'HOMME AU TCHAD (OSC-DDH)	EU Budget	UNITED NATIONS ORGANISATION	USA	Chad	1,630,000.00
263	SCR.CTR.441023	Strengthening 2023 United Nations High-Level Political Forum on Sustainable Development through support for Voluntary National Reviews and Stakeholder Engagement	EU Budget	UNITED NATIONS ORGANISATION	USA	Developing countries, unspecified-MADCT Unallocated	270,000.00
264	SCR.CTR.439070	El fortalecimiento del espacio cívico y la protección de las personas defensoras de derechos humanos en Guatemala'	EU Budget	UNITED NATIONS ORGANISATION	USA	Guatemala	350,000.00

Contract number		Description	Financial Instrument	Official Name	Legal Entity Country	Beneficiary zone	Amount (EUR)
265	SCR.CTR.441288	Strengthen the promotion and protection of human rights in Thailand	EU Budget	UNITED NATIONS ORGANISATION	USA	Malaysia	1,020,000.00
266	SCR.CTR.439567	Strengthening the protection of the rights to defend human rights and freedom of expression in Mexico	EU Budget	UNITED NATIONS ORGANISATION	USA	Mexico	220,000.00
267	SCR.CTR.441292	Technical commitment top-up- addendum to DEVCOM/2020/411-445 - Preparation of operational guidance on Integrated National Financing Frameworks for Sustainable Development - extension and top-up of EUR 50,000	EU Budget	UNITED NATIONS ORGANISATION	USA	Miscellaneous Countries	50,000.00
268	SCR.CTR.403294	Growth for Rural Advancement and Sustainable Progress (GRASP)	EU Budget	UNITED NATIONS ORGANISATION	USA	Pakistan	400,000.00
269	SCR.CTR.438971	Yemen: Protecting and Expanding Civil Society Space	EU Budget	UNITED NATIONS ORGANISATION	USA	Yemen	710,000.00
270	AID.CTR.432297	Tercera Encuesta Nacional de Inmigrantes (ENI III-2023)	EDF	UNITED NATIONS POPULATION FUND	USA	Dominican Republic	700,000.00
271	SCR.CTR.437778	Contribution to United Nations Population Fund (UNFPA) Supplies	EU Budget	UNITED NATIONS POPULATION FUND	USA	Miscellaneous Countries	45,000,000.00
272	SCR.CTR.438575	Protéger l'avenir : Santé et nutrition en milieu scolaire pour un développement communautaire intégré	EU Budget	WORLD FOOD PROGRAMME	Italy	Democratic Republic of the Congo	14,125,427.00
273	AID.51309	ECHO/-FA/EDF/2022/01003	EDF	WORLD FOOD PROGRAMME	Italy	Developing countries, unspecified	65,500,000.00
274	AID.51357	ECHO/-FA/EDF/2022/01007	EDF	WORLD FOOD PROGRAMME	Italy	Developing countries, unspecified	48,500,000.00
275	AID.51307	ECHO/-FA/EDF/2022/01005	EDF	WORLD FOOD PROGRAMME	Italy	Developing countries, unspecified	7,500,000.00
276	AID.CTR.437306	Strengthening Disaster Risk Financing and Insurance Responses to the Impact of Natural Hazards in Africa'	EDF	WORLD FOOD PROGRAMME	Italy	Ethiopia	9,000,000.00
277	SCR.CTR.438015	Restauring Essential Education Services to Conflict Affected Children in Ethiopia - School feeding	EU Budget	WORLD FOOD PROGRAMME	Italy	Ethiopia	6,200,000.00
278	SCR.CTR.433939	Résilience et développement durable au centre du Mali (R2D)	EU Budget	WORLD FOOD PROGRAMME	Italy	Mali	50,000,000.00
279	AID.CTR.441411	Projet d'alimentation scolaire intégrée basée sur la production locale dans les écoles primaires publiques du Togo avec l'appui d'organisations de petits producteurs et de transformateurs de produits agricoles alimentaires	EDF	WORLD FOOD PROGRAMME	Italy	Togo	4,500,000.00
280	SCR.CTR.439391	Increasing access of vulnerable populations in Afghanistan to qualitative and comprehensive MHPSS and drug use disorder services - WHO	EU Budget	WORLD HEALTH ORGANIZATION	Switzerland	Afghanistan	16,000,000.00
281	SCR.CTR.439925	MAV+ WHO - Local manufacturing and access to vaccines, medicines and health technologies in Africa	EU Budget	WORLD HEALTH ORGANIZATION	Switzerland	Africa, regional	24,500,000.00
282	SCR.CTR.432138	NDICI ASIA/2022/432-138- Central Asia COVID-19 Crisis Response - Phase 2	EU Budget	WORLD HEALTH ORGANIZATION	Switzerland	Central Asia Region	10,000,000.00
283	SCR.CTR.437189	Strengthening health financing mechanisms with a focus on maternal and child health, towards Universal Health Coverage (SHEFIM - UHC- PIMI III)	EU Budget	WORLD HEALTH ORGANIZATION	Switzerland	Guinea-Bissau	1,000,000.00

ANNEX 12: EAMR of the Union Delegations

These reports will be sent via a separate note to the Budgetary Authority.

1	Afghanistan
2	African Union
3	Angola
4	Argentina
5	ASEAN
6	Bangladesh
7	Barbados
8	Benin
9	Bolivia
10	Botswana
11	Brazil
12	Burkina Faso
13	Burma / Myanmar
14	Burundi
15	Cambodia
16	Cameroon
17	Cape Verde
18	Central African Republic
19	Chad
20	Chile
21	China
22	Colombia
23	Congo (Brazzaville)
24	Congo (Democratic Republic of)
25	Costa Rica
26	Cuba
27	Djibouti
28	Dominican Republic
29	Ecuador
30	El Salvador
31	Eritrea
32	Eswatini
33	Ethiopia
34	Fiji
35	Gabon
36	Gambia
37	Ghana
38	Guatemala
39	Guinea (Conakry)
40	Guinea-Bissau
41	Guyana
42	Haiti
43	Honduras
44	India
45	Indonesia
46	Iraq
47	Ivory Coast
48	Jamaica
49	Kazakhstan

50	Kenya
51	Kyrgyzstan
52	Laos
53	Lesotho
54	Liberia
55	Madagascar
56	Malawi
57	Mali
58	Mauritania
59	Mauritius
60	Mexico
61	Mongolia
62	Mozambique
63	Namibia
64	Nepal
65	Nicaragua
66	Niger
67	Nigeria
68	Pakistan
69	Papua New Guinea
70	Paraguay
71	Peru
72	Philippines
73	Rwanda
74	Senegal
75	Sierra Leone
76	Somalia
77	South Africa
78	South Sudan
79	Sri Lanka
80	Sudan
81	Tajikistan
82	Tanzania
83	Thailand
84	Timor-Leste
85	Togo
86	Uganda
87	Uruguay
88	Uzbekistan
89	Venezuela
90	Vietnam
91	Yemen
92	Zambia
93	Zimbabwe

ANNEX 13: Annual Authorising Officer by Sub-Delegation Reports of EU Trust Funds Managers

**ANNEX 13 A - ANNUAL AUTHORISING OFFICER BY SUB-DELEGATION REPORT
OF EU TRUST FUNDS MANAGER FOR TF BEKOU**

**ANNEX 13 B - ANNUAL AUTHORISING OFFICER BY SUB-DELEGATION REPORT
OF EU TRUST FUNDS MANAGER FOR TF AFRICA- WINDOW HORN OF AFRICA**

**ANNEX 13 C - ANNUAL AUTHORISING OFFICER BY SUB-DELEGATION REPORT
OF EU TRUST FUNDS MANAGER FOR TF AFRICA- WINDOW SAHEL AND LAKE
TCHAD**

**ANNEX 13 D - ANNUAL AUTHORISING OFFICER BY SUB-DELEGATION REPORTS
OF EU TRUST FUNDS MANAGER FOR TF AFRICA- WINDOW NORTH AFRICA**

**ANNEX 13 E - ANNUAL AUTHORISING OFFICER BY SUB-DELEGATION REPORT OF
EU TRUST FUND MANAGER FOR TF COLOMBIA**

ANNEX 13 A - ANNUAL AUTHORISING OFFICER BY SUB-DELEGATION REPORT OF EU TRUST FUNDS MANAGER FOR TF BEKOU

1. Éléments opérationnels et techniques marquants

1.1 Aperçu du contexte et enjeux clé

La situation socio-économique de la RCA reste fragile. 3,1 millions de personnes, soit 63% de la population centrafricaine, sont en besoin urgent d'assistance humanitaire.¹ En novembre 2022, 518.116 personnes étaient déplacées internes dans le pays².

Le pays et sa population restent très exposés aux chocs externes, compte tenu de la forte dépendance aux importations. La crise mondiale avec la guerre en Ukraine a impacté négativement les prix des intrants agricoles et les coûts de transport, affectant l'agriculture et la disponibilité alimentaire de base. Une flambée des prix des denrées de base s'est produite en raison de la hausse du prix du pétrole, avec plus de 100 % d'inflation pour certains produits. De plus, le pays a été confronté à de violentes inondations en 2022.

L'année 2022 a aussi été marquée par la montée des tensions politiques autour du projet d'amendement de la constitution par référendum. La mise en œuvre de l'Accord de paix de 2019 avance difficilement, même s'il faut souligner l'organisation en mars d'un Dialogue Républicain par les autorités centrafricaines, qui s'est conclu par la formulation de nombreuses recommandations. La persistance des discours de haine et d'un climat de désinformation dans le pays est préoccupante.

La situation sécuritaire est restée précaire en 2022, malgré une baisse en intensité des conflits armés reportés. L'année a été ponctuée par des affrontements impliquant les différents groupes armés, les forces armées centrafricaines (FACA) et les mercenaires du groupe Wagner. De janvier à décembre 2022, 741 personnes ont été tuées au cours de 239 événements violents, en franche diminution par rapport à 2021 (respectivement -57% et -64%).¹⁴⁰ Les actes de violence contre les civils continuent de représenter la majorité des incidents rapportés (54% en 2022)¹⁴¹. Les violations des droits humains par le groupe Wagner ont été documentées par plusieurs rapports et préoccupent l'UE⁵.

Le pays continue d'être marqué par des crises multidimensionnelles et répétitives impactant le niveau de recettes publiques (9 % du PIB contre 17 % en zone CEMAC), insuffisant pour couvrir les salaires et les dépenses courantes. La situation s'est aggravée en 2022 avec la perte de recettes de la fiscalité pétrolière, causée par une politique insoutenable de subvention aux prix du carburant. Sur le plan économique, l'année 2022 a aussi été marquée par l'adoption par le gouvernement en avril de la loi sur la crypto-monnaie, qui fait toujours l'objet de discussion avec les institutions financières internationales et régionales, en particulier la conformité avec le cadre de l'Union Monétaire en Afrique Centrale (UMAC) et les dispositions de la CEMAC.

¹⁴⁰ ACLED, 'Armed Conflict Location & Event Data Project', consulté en janvier 2023. Lire [ici](#).

¹⁴¹ Ibid.

L'accès humanitaire continue de faire face à d'importants obstacles, notamment en raison de l'insécurité, des limitations de mouvement dans le pays, des contraintes physiques (qualité des routes, inondations, etc.) et des violences perpétrées contre le personnel humanitaire.¹⁴² De janvier à novembre 2022, 165 incidents affectant le personnel humanitaire ont été enregistrés.¹⁴³ Au cours des six premiers mois de l'année, l'accès s'est légèrement amélioré, grâce à la levée de certaines contraintes administratives d'entrée dans le pays suite à la relaxation des mesures COVID-19. Toutefois, dans la seconde partie de l'année, la pénurie de carburant a entravé la fourniture d'aide humanitaire.¹⁴⁴

1.2 Le Fonds Bêkou en 2022

En 2022, le Fonds Bêkou est entré dans une nouvelle phase dans son cycle de vie. Celle-ci se caractérise par le focus sur la mise en œuvre des actions, l'adoption d'une Stratégie de sortie et l'accent mis sur le suivi-évaluation, la capitalisation et l'apprentissage en vue de capter les principaux résultats et acquis du Fonds.

La Stratégie de sortie a été rédigée en concertation avec les partenaires financés par le Fonds, les membres contributeurs, les autorités centrafricaines et les institutions européennes, et adoptée par le Conseil d'Administration en octobre 2022. Elle se centre sur la consolidation des acquis des projets, la transition avec les nouveaux instruments financiers de l'Union européenne et l'identification des potentiels « vides de financement » pour les porter à l'attention des autres partenaires financiers et techniques en RCA.

L'orientation sur les résultats et l'apprentissage a été renforcée. Le Fonds Bêkou a contracté une équipe de consultants externe pour mettre en œuvre le Système de suivi et d'apprentissage (MLS). L'équipe du Fonds Bêkou et le MLS ont révisé les indicateurs du cadre de résultats du fonds. Ce travail a abouti à 29 indicateurs de suivi communs permettant d'assurer une plus grande clarté et une harmonisation des données entre les projets et au cours du temps. Outre le suivi des indicateurs du cadre de résultats, le MLS a également pour mission d'appuyer les exercices d'apprentissage et de visibilité et d'accompagner les projets à travers d'assistance technique sur le suivi-évaluation.

2. Mise en œuvre, résultats et Suivi-évaluation

2.1 Résultats clés

Les résultats obtenus depuis la création du Fonds Bêkou, tout en précisant plus spécifiquement ceux de l'année 2022, sont analysés par objectif spécifique.

2.1.1 Objectif spécifique 1 - Accès aux services de base

❖ La provision de services de santé

La santé est le principal secteur d'intervention du Fonds Bêkou. En 2022, le Fonds a poursuivi ses

¹⁴² ACAPS, 'Humanitarian Access Overview', juillet 2022. Lire [ici](#).

¹⁴³ 18 travailleurs humanitaires ont été blessés et un a été tué, selon OCHA, 'République centrafricaine – Aperçu des incidents ayant touché les travailleurs humanitaires', novembre 2022. Lire [ici](#).

¹⁴⁴ ICG, Crisis Watch, consulté le 15 novembre 2022. Lire [ici](#).

actions à tous les niveaux de la pyramide sanitaire : au niveau micro, en appuyant les formations sanitaires, au niveau méso en renforçant les compétences des équipes cadres de région et de districts (ECD et ECR) et au niveau macro à travers une assistance technique auprès du Ministère de la santé et de la population (MSP).

En 2022, des formations sanitaires (FOSA) dans la moitié des préfectures (huit sur vingt) du pays ont bénéficié du soutien du Fonds. Grâce à ses interventions, le Fonds a appuyé la gratuité ciblée, qui prévoit des soins gratuits pour les enfants de moins de 5 ans, les femmes enceintes et allaitantes ainsi que les victimes de violences basées sur le genre. Conformément aux directives gouvernementales, le Fonds a également appuyé l'introduction progressive du financement basé sur la performance, afin de renforcer l'autonomisation des FOSA et des Districts Sanitaires.

Au cours de l'année, le Fonds Bêkou a permis le financement de 408 398 consultations médicales ou préventives et interventions de santé. Le résultat total depuis le début du Fonds est 8 925 163, ce qui représente un taux de réalisation de 113% de la cible (7 915 873). Plus de la moitié des consultations ont eu lieu dans 3 préfectures - Bangui (31%), Mambéré-Kadéï (18%) et Lobaye (14%).

En 2022, la majorité des interventions étaient des consultations curatives (63%). Les partenaires du Fonds Bêkou ont ainsi fourni 258 476 consultations curatives, élevant le nombre total de consultations curatives depuis le début du Fonds à 6 415 316. Les interventions liées à la santé reproductive (62 417 – 15%) ont constitué le deuxième type d'intervention médicale le plus fréquent en 2022.

Le Fonds Bêkou a facilité 49 931 vaccinations et la prise en charge de 3 331 enfants de moins de cinq ans en situation de malnutrition aiguë sévère en 2022. Les enfants sont les principaux bénéficiaires des vaccinations et le type de vaccination le plus fréquent a été la pentavalent (diphtérie, le tétanos, la coqueluche, l'hépatite B et méningite), 8 091 enfants en ont reçu la troisième dose en 2022. Les femmes enceintes ont été le deuxième type de bénéficiaire (8%) des vaccinations (tétanos et la diphtérie avant l'accouchement afin de protéger le nouveau-né du tétanos néonatal).

Au total, 8 775 agents de santé et personnel non médical des FOSA ont bénéficié de renforcement des capacités, dont 835 en 2022. Parallèlement, 2 070 relais communautaires ont été formés sur différents thèmes liés à la santé avec l'appui du Fonds, dont 95 en 2022, tous à Bangui.

Au niveau macro, l'assistance technique auprès du MSP s'est poursuivie tout au long du premier semestre, permettant des visites de supervision et facilitant l'élaboration de la politique de prévention et de lutte contre la fraude et la corruption dans le secteur de la santé en RCA adoptée par le Conseil des Ministres le 2 mai 2022.

❖ **L'accès amélioré à l'eau et à l'assainissement**

En 2022, 68 597 nouvelles personnes ont bénéficié d'un accès amélioré à une source d'eau potable ou à des installations sanitaires, toutes grâce au projet WASH PEPEV. Les bénéficiaires étaient tous localisés dans les régions du nord-ouest du pays : 43% à Kaga-Bandoro (préfecture de Nana-Gribizi), 33% à Paoua (préfecture de l'Ouham Pendé), 21% à Sibut (préfecture de Kémo)

et 4% à Bossangoa (préfecture de l'Ouham). D'après la Banque mondiale, en 2020, seul 37% des Centrafricains avaient accès à l'eau potable.

Afin d'améliorer la couverture en eau dans les zones ciblées, 119 forages ont été réhabilités (109) ou construits (10) au cours de l'année par le projet WASH PEPEV, mis en œuvre par l'UNICEF, et sont maintenant fonctionnels. Cela représente 11% du nombre total de points d'eau installés ou réhabilités avec l'aide du Fonds Bêkou depuis ses débuts. Ainsi, 10 778 ménages des communautés locales ont construit leurs propres latrines dans le cadre du projet PEPEV d'UNICEF.

La durabilité des acquis en eau-assainissement passe également par la formation du personnel de maintenance et de gestion pour les infrastructures installées. En 2022, UNICEF a ainsi formé 20 artisans réparateurs montant le total d'artisans formés depuis le début du projet à 60. UNICEF a également formé 8 maçons sur les techniques de construction des latrines.

Des activités de sensibilisation ont été conduites auprès des communautés locales sur les bonnes pratiques d'hygiène. En 2022, 31 021 bénéficiaires localisés à Sibut (65%), Kaga-Bandoro (26%), Paoua (8%) et Bossangoa (1%) ont participé à des activités de sensibilisation. Depuis le début du projet, 365 715 bénéficiaires ont participé des activités de sensibilisation. En parallèle, pour favoriser les changements de comportement durables, 329 relais communautaires, dont 30% femmes, ont été formés aux techniques de traitement de l'eau ou aux bonnes pratiques d'hygiène et d'assainissement.

2.1.2 Objectif spécifique 2 - Renforcement de la cohésion sociale

❖ Le renforcement de la cohésion sociale

Depuis le début de mise en œuvre du Fonds Bêkou, 83 460 personnes ont été touchées par des actions de cohésion sociale (36% des bénéficiaires d'activités de renforcement de la paix). Les activités socio-éducatives sont le format privilégié pour renforcer la cohésion sociale car elles permettent de rassembler les populations locales autour de moments de joie et de convivialité. De telles activités ont touché 35 943 personnes depuis le début du Fonds. L'appui psycho-social des personnes déplacées ou retournées, des survivantes des VBG, et d'autres personnes vulnérables et/ou marginalisées constituent également une part importante des efforts pour renforcer la réconciliation et la cohésion sociale.

En 2022, le Fonds Bêkou a continué de favoriser la cohésion sociale en RCA à travers neuf projets. La plupart des activités mises en œuvre ont visé à appuyer l'autonomisation des femmes et à combattre les violences basées sur le genre, ainsi qu'à renforcer les médias dans le pays et le « leadership » des jeunes, afin de faciliter les processus de paix et de réconciliation dans le pays.

❖ La lutte contre les violences basées sur le genre

Les femmes et filles sont exposées à des risques accrus de violence sexuelles et violences basées sur le genre en situation de conflit armé et de déplacement. De janvier à septembre 2022, 17 831 cas de VBG ont été enregistrés en RCA. Ceci représente une augmentation de 53% par rapport à 2021.

En 2022, 3 243 survivantes de violences basées sur le genre (VBG) ont bénéficié d'une prise en charge grâce à l'appui du Fonds. Cela représente 43% du total des cas pris en charge depuis le début du Fonds, pour un total de 7 595 survivantes prises en charge (94% de femmes). Les victimes de VBG ont été prises en charge par le programme GENRE III (87%) et SANTE III (13%) dans cinq préfectures du pays (Bangui, Ombella M'Poko, Ouaka, Ouham, Ouham-Pendé).

L'appui se fait à deux niveaux : via un consortium d'ONG¹⁴⁵ mené par *International Rescue Committee* (IRC) et via une assistance technique auprès du Ministère. À travers cette 3^e phase, le programme a déjà porté assistance à 3 065 survivantes depuis son lancement en juin 2021. Parmi les survivantes prises en charge, 230 étaient mineures.

Les survivantes ont bénéficié d'une assistance soit psychosociale ou médicale ou bien d'autres types d'assistance selon leurs besoins. Ainsi, en 2022, 4 985 services (hors référencement), ont été fournis aux 3 243 survivantes.

Le soutien psychosocial est « la porte d'entrée » du programme GENRE III pour les survivantes de VBG. L'intégralité des survivantes de VBG prises en charge par le programme GENRE III en 2022 (2 832 femmes et filles) ont donc reçu une assistance psychologique, avant d'être redirigées vers d'autres types de soutien en fonction de leurs besoins et selon les standards de référencement VBG. En 2022, 814 survivantes de violences sexuelles ont également été médicalement prises en charge. De plus, le programme GENRE III a distribué des kits de dignité ont été distribués à 380 survivantes de VBG, et des kits PEP¹⁴⁶ à 43 survivantes de viol en 2022.

Le programme SANTE III a également permis la prise en charge médicale des survivantes : à travers, le projet ALIMA, elles sont 411 à en avoir bénéficié dans l'Ombella M'Poko. Quant au projet de PUI à Bangui, il a référé 211 survivantes pour une prise en charge holistique.

Le projet GENRE III IRC a également fourni des services pour faciliter la réinsertion socio-économique des survivantes. Créer des opportunités économiques en faveur des femmes et jeunes filles survivantes est un élément clé pour un relèvement autonome après avoir subi une violence basée sur le genre. La fourniture d'un appui économique rapide est le type d'assistance socio-économique le plus répandu avec 248 survivantes en ayant bénéficié. Comme cela est expliqué au sein de l'OS3, les survivantes ont également bénéficié d'activités génératrices de revenus (AGR).

Dans un contexte où l'analphabétisme des femmes reste prépondérant, avec 74% des femmes de plus de 15 ans analphabètes en 2020,¹⁴⁷ le projet d'IRC a également fourni des séances d'alphabétisation fonctionnelle à 192 survivantes cette année afin de leur permettre d'atteindre un niveau basique pour pratiquer leur métier plus efficacement.

Face à la prépondérance des risques de VBG pour les femmes et les filles en RCA, de nombreuses activités de sensibilisation ont été conduites auprès des populations locales, dans le but d'amener à un changement de comportement durable. Depuis le début du Fonds, 97 034 membres de communautés locales ont participé à des ateliers de sensibilisation sur la thématique des VBG, dont 60% de femmes et 22% de mineurs, ainsi que 85 leaders communautaires et religieux. Ces

¹⁴⁵ International Rescue Committee (leader) – International medical corps – Danish refugee council – Humanité & inclusion

¹⁴⁶ Le kit dit PEP est le kit de prophylaxie post-exposition, qui est distribué aux femmes victimes de viol. Il contient des médicaments antirétroviraux (en cas d'exposition au VIH), un système de contraception d'urgence et des tests de grossesse.

¹⁴⁷ La Banque mondiale, 'Taux d'alphabétisation des femmes adultes – CAR', consulté le 6 janvier 2023. Lire [ici](#).

activités ont été conduites majoritairement par les programmes GENRE III (61%) et RECONCILIATION (37%). La moitié des bénéficiaires (48 970) a participé à ces activités de sensibilisation en 2022, en grande majorité (98%) grâce aux efforts du projet GENRE III.

Afin de favoriser l'appropriation et la durabilité des efforts en matière de changement de comportement face aux VBG, depuis le début de la mise en œuvre des projets, 451 membres de la société civile ou d'organisations communautaires ont été formés dans le cadre des programmes GENRE (trois phases) et SANTE II.

Au-delà de l'appui direct aux survivantes, le programme GENRE III appuie une AT auprès du Ministère de la Promotion du Genre, de la Protection de la Femme, de la Famille et de l'Enfant (MPGPFFE). Dans ce cadre, il a permis le renforcement des capacités, l'élaboration des politiques sectorielles à l'image de la stratégie nationale d'autonomisation économique des femmes et l'opérationnalisation du comité de coordination sectorielle du RCPA. De plus, dans la sensibilisation menée par le Ministère, il a produit des BD à destination des scolaires ainsi que des vidéos pour animer des causeries sur les mutilations génitales, le mariage forcé, les violences domestiques.

❖ **Le renforcement de la paix**

La majorité des projets soutenus par le Fonds dans ses différents secteurs d'intervention (développement rural, santé, etc.) ont des activités qui participent au renforcement de la paix. De plus, le Fonds a développé un programme dédié, le programme RECONCILIATION, dont la deuxième phase RECONCILIATION II a débuté en 2021. Ce programme finance deux projets : les radios communautaires et la jeunesse.

En 2022, 50 415 personnes ont directement bénéficié des interventions du Fonds Bêkou visant à soutenir la consolidation de la paix et la prévention de conflits, ce qui représente 22% des bénéficiaires depuis le début de mise en œuvre des activités (au total 232 987 personnes ont été touchées par de telles activités). Depuis le début du Fonds, et particulièrement en 2022, la plus grande partie des bénéficiaires (43% au total, et 97% en 2022) a été touchée par des ateliers de sensibilisation en lien avec la lutte contre les VBG. Les efforts du Fonds sur la thématique des VBG ayant été développés dans la partie précédente, cette section se concentrera sur les efforts en termes de consolidation de la paix menés dans d'autres domaines.

Dès le début, les projets financés par Bêkou capitalisent fortement sur les radios nationales et communautaires pour la diffusion de messages liés à la paix et réconciliation. La radio est le média le plus utilisé en RCA. Permettant la diffusion d'une information libre et utile, la radio constitue un vecteur essentiel de reconstruction de la confiance, de réconciliation nationale et de consolidation de la paix en RCA ^{148 149}

Depuis 2016, trois projets ont successivement été financés par Bêkou pour soutenir la radio nationale Radio Ndeke Luka (RNL). Créée en 2000 par la Fondation Hirondelle, RNL est une des quatre radios les plus populaires à Bangui. Elle se distingue des trois autres, en ce que son usage est également répandu en zone semi-urbaine et rural, en français et sango, 24h/24 et 7 jours sur

¹⁴⁸ 71% de la population centrafricaine écoutait la radio en décembre 2014 et la considéraient comme leur principale source d'information Internews, 'Central African Republic: Information and Communication with Communities. What are the needs?', August 2015. Lire [ici](#).

¹⁴⁹ A l'inverse, la télévision reste un média peu répandu en raison de son prix et d'un taux d'accès à l'électricité faible dans tout le pays (seul 15,5% de la population centrafricaine y avait accès en 2020). Enfin, toujours en 2020, le taux de pénétration d'Internet en RCA était de 10%.

7 à partir de 13 émetteurs FM installés à Bangui et dans 12 villes de province. En 2020, d'après une étude réalisée à Bangui et Bambari, respectivement 97% et 96% de la population écoutait RNL. Le soutien du Fonds Bêkou a permis l'installation de 8 émetteurs, dont deux en 2022, notamment à Birao et Obo.

Depuis le début de sa mise en œuvre, l'appui du Fonds a permis la production de 4 933 émissions de radio, 83% avec la RNL et 17% avec des radios communautaires. Notons que 79% des messages diffusés par ces émissions étaient en lien avec la réconciliation et 14% avec la cohésion sociale. En 2022, 27 émissions ponctuelles ont été produites avec la RNL, 36 émissions récurrentes (deux par mois en moyenne) et 3 campagnes ont été menées dans le cadre de crises humanitaires. Cinq co-productions entre la RNL et des radios communautaires ont été soutenues par le Fonds Bêkou. Un journaliste de la RNL se rend sur le terrain pour encadrer des journalistes de radios locales.

Afin d'améliorer la qualité des émissions diffusées, RNL s'est attelée à créer cinq petites associations « Clubs des auditeurs » qui se réunissent mensuellement pour donner un retour sur les émissions diffusées pendant le mois écoulé. Ce procédé est une source d'analyse permettant d'ajuster leur façon de travailler et de produire du contenu.

En ce qui concerne la promotion de la participation de la jeunesse, l'an dernier, le Fonds Bêkou avait lancé son premier projet « Jeunesse, espoir de la Centrafrique : Masséka békou ti Bé-Afrika » mis en œuvre par l'ONG italienne COOPI. Le projet vise à donner aux jeunes et aux institutions de jeunesse les moyens de s'assurer que les jeunes participent activement au processus de paix et de réconciliation.

En 2022, 10 maisons de jeunes ont été appuyées dans le grand Bangui et 7 à l'intérieur du pays. Dans chaque maison, deux agents de proximité ont facilité l'élaboration et la mise en œuvre de plans d'actions et des élections des comités de gestion, permettant aux jeunes de s'impliquer activement dans le quotidien des maisons de jeunes.

L'appui aux structures de jeunesse s'est poursuivi et notamment avec la Direction de la Jeunesse du Ministère. Cependant, la collaboration avec le Conseil national de la Jeunesse a été suspendu en fin d'année à la suite de la dissolution de ce dernier par le Ministre et en attendant l'organisation de nouvelles élections.

2.1.3 Objectif spécifique 3 - Relance économique

❖ Le développement des compétences sur la relance économique de la population

En 2022, 2 733 personnes ont bénéficié d'actions de développement de leurs compétences appuyé par Bêkou. Depuis le début du Fonds, 102 224 personnes ont bénéficié de telles activités. Deux types de formations ont été dispensées: (i) des formations entrepreneuriales et financières pour la mise en place de micro-projets; et (ii) des formations professionnelles dans les secteurs agricole ou artisanal, afin de développer les compétences techniques et améliorer l'employabilité.

Au cours de l'année, 1 424 bénéficiaires (dont 21% de femmes), tous localisés à Bangui, ont reçu une formation entrepreneuriale et financière. Tous les bénéficiaires ont été formés à travers le projet PAPEUR Urbain, mis en œuvre par DRC et COOPI. Ce projet, démarré début 2021, inscrit son

action dans la continuité du programme Relance Économique mis en œuvre par DRC entre 2016 et 2019. PAPEUR Urbain a remobilisé des bénéficiaires préalablement formés selon leur niveau de motivation et performance de leur activité pour lancer leurs micro-projets.

En complément des formations professionnelles, en 2022, PAPEUR Urbain a soutenu 451 petits exploitants en leur fournissant du bétail et 114 bénéficiaires avec des kits complémentaires pour développer des activités génératrices de revenus.

Pour assurer la fourniture adéquate d'animaux aux petits exploitants, le PAPEUR Urbain a cherché à s'assurer que les stations de services avicoles, porcins et piscicoles sont pleinement fonctionnelles. Le projet a réhabilité quatre de ces structures en 2021 à Bangui. Des difficultés ont été rencontrées pour l'électrification du site du 8e arrondissement de la Fédération nationale des éleveurs, qui servait à produire poussins d'un jour. Des retards de livraison matériel ont été enregistrés en raison de complications des douanes. Cette activité devra être continuée en début d'année 2023.

En plus des formations entrepreneuriales, 1 309 personnes ont bénéficié de formations professionnelles, dont 21% de femmes. Parmi les bénéficiaires, 996 ont été formés dans l'agriculture et de la transformation alimentaire par le programme DEVRUR II, mis en œuvre par Enabel. La majorité des bénéficiaires sont situés à Bangui (48%), à Bouar (préfecture Nana-Mambéré; 26%) ainsi qu'à Bossangoa (préfecture l'Ouham; 15%). En 2022, 188 apprenants, dont 40% de femmes, qui ont bénéficié de l'accompagnement des unités d'incubation ont trouvé un emploi, tous dans ces trois villes.

Afin d'améliorer la qualité des services fournis, en 2022, Enabel a soutenu dix centres de formation professionnelle et unités d'incubation par des activités de renforcement de capacités et de réhabilitation d'infrastructures. Enabel a mis en place trois unités d'incubation à Bangui et réhabilité les infrastructures de trois centres de formation en menuiserie, électricité et mécanique à Bangui (centre de Don Bosco), à Bozoum (dans la préfecture de l'Ouham Pendé) et à Bossangoa (préfecture de l'Ouham).

❖ **Le renforcement de l'accès aux services financiers**

En 2022, 2 188 personnes ont bénéficié d'un accès facilité aux services financiers grâce à l'appui du Fonds Bêkou. Depuis le début des projets financés par le Fonds, 26 755 personnes ont bénéficié d'un tel soutien.

Parmi les bénéficiaires de 2022, 1 527 femmes et 15 hommes vulnérables aux VBG (y compris des survivantes) sont devenus membres d'associations villageoises d'épargne et de crédit (AVEC) avec l'appui du programme GENRE III. Les AVEC et tontines améliorées servent de levier économique pour la pérennisation des activités génératrices de revenus.¹⁵⁰ Cette activité s'inscrit ainsi dans la logique de faciliter la réinsertion socio-économique des survivantes et l'autonomisation des personnes vulnérables pour réduire le risque d'exposition aux VBG.

En 2022, 591 bénéficiaires ont été bancarisés, la majorité (54%) à Bangui avec l'appui du PAPEUR Urbain. DRC a ainsi accompagné 319 bénéficiaires dans l'ouverture de comptes. Toutefois, pour

¹⁵⁰ MINUSCA, 'Les tontines améliorées comme moyen de renforcer la cohésion à Bossangoa', 24 mars 2022. Lire [ici](#).

l'instant, aucun octroi de crédit n'a été enregistré parmi ces bénéficiaires, car le risque associé aux crédits accordés par les EMF a par la suite été jugé trop important et le projet a cessé d'inciter les bénéficiaires à se tourner vers cette option.

En matière d'accès au financement, PAPEUR Urbain a également innové en cherchant à aller au-delà de l'approche classique des AVEC, notamment en soutenant leur mise en réseau et formalisation. Ayant observé que les 350 AVEC qui avaient été installées lors de l'intervention précédente de Relance Économique ne parvenaient pas à mobiliser suffisamment de fonds, DRC leur a mise en réseau dans une logique de mise à l'échelle. En 2022, six réseaux rassemblant entre 250 et 300 personnes avaient été établis et les membres des AVEC concernés ont bénéficié de formations pour en assurer la bonne gestion, favoriser la transparence et éviter les conflits entre les groupes.

Enfin, le Projet d'appui au secteur de la Microfinance (PASM) a permis l'octroi de crédits à 55 personnes en 2022, dont neuf femmes. Ce faible résultat en 2022 par rapport aux années précédentes s'explique par le fait que le projet s'est concentré sur la fin des travaux du siège de l'Association professionnelle des établissements de microfinance, des appuis de systèmes d'information et de gestion auprès des EMF, et finaliser les formations de 11 personnels d'agences de crédit supplémentaires (141 personnes formées depuis le début du projet). L'AFD a conduit une étude sur les enjeux de la microfinance en RCA. En effet, le PASM a été limité dans ses ambitions par des difficultés structurelles, notamment pour la faiblesse du secteur de la microfinance, le focus des EMFs sur les crédits de courte durée et crédits commerciaux plutôt qu'aux crédits entrepreneuriaux de longue durée. Le contexte sécuritaire dégradé, l'environnement économique difficile et la pandémie de COVID-19 étaient peu propices au développement des petites entreprises. Notons que d'autres projets appuyés par Bêkou, tels que DEVRUR II et PAPEUR Urbain, ont également dû revoir leur cadre logique et modifier les activités qu'ils proposaient en lien avec les EMF en raison de ces difficultés.

Au niveau macro et méso, les sessions de renforcement de capacités ont permis à deux acteurs principaux, le Conseil national de la microfinance et l'Association professionnelle des établissements de microfinance, de reprendre leurs activités et de faire un état des lieux sectoriel permettant de mobiliser de nouveaux partenaires pour appuyer le développement de la microfinance en RCA. Par ailleurs, à l'issue des renforcements de capacités reçus, les EMF Caisse Mutuelle de Centrafrique et Caisse d'Épargne et de Crédit Agricole ont commencé à proposer de nouveaux produits pour le segment des professionnels.

2.2 Suivi et évaluation

Jusqu'en 2022, 62 projets ont bénéficié d'une ou plusieurs études d'évaluation. Cela signifie que 89% des projets opérationnels Bêkou ont été évalués ou revus, soit à travers l'outil ROM, les évaluations Bêkou ou les évaluations internes.

2.2.1 Suivi

Depuis 2016, 48 projets du Fonds Bêkou ont bénéficié du suivi basé sur les résultats (ROM – *Results Oriented Monitoring*). En 2022, 6 missions ROM ont eu lieu :

Code	Nom du projet concerné par un ROM en 2022
T03.207	Ouvrir des perspectives d'avenir-Mungo Légué ti kékéréké (DEVURURII-Enabel)
T03.212	Projet d'assistance technique au ministère de la Promotion du genre et de la Protection de la femme, de la famille et de l'enfant (GENRE III – AT Particip)
T03.213	Les femmes et les filles créent leur futur: Prévention et réponse aux VBG en RCA à travers le renforcement des capacités institutionnelles et techniques des acteurs centrafricains et l'autonomisation socio-économique des femmes et filles vulnérables (GENRE III – IRC)
T03.202	Programme d'appui à la promotion de l'entrepreneuriat en milieu rural (PAPEUR Rural - ITC)
T03.206	Appui à la Radio Ndeke Luka 2020-2023 (RECONCILIATION II – Radio)
T03.190	<i>I la tene ti to na mbongo</i> Tous ensemble pour le sud-est (RELSUDE – ACTED)

2.2.2 Évaluations

Les interventions financées par le Fonds Bêkou font également l'objet d'évaluations (internes ou externes) afin de renforcer l'apprentissage autour des activités mises en œuvre et de permettre une réponse adaptée aux défis de la RCA.

Depuis 2016, 31 projets financés par Bêkou ont été inclus dans des évaluations commanditées par le Fonds et 15 projets ont mené des évaluations sur leurs activités spécifiques. L'année 2022 a été celle de deux évaluations portant sur les deux phases du PRESU, et sur les interventions de la Santé (programmes SANTE III & RELSUDE).

- L' évaluation stratégique du Fonds Bêkou

L'évaluation stratégique du Fonds Bêkou, avec une forte dimension prospective, s'articule autour de deux objectifs-clé. Le premier est de dresser un bilan des résultats du Fonds Bêkou comme contribution aux objectifs de l'UE en RCA et le second analyser le Fonds en tant qu'instrument politique et financier de l'aide extérieure de l'UE en RCA.

3. Rapport financier¹⁵¹

3.1 Montants promis et reçus

Toutes les contributions au Fonds Bêkou ont été certifiées à la fin de l'année 2021. Le montant total des contributions dépasse les 310 millions d'euros. De ces contributions un peu plus de 267 millions d'euros ont été payées à la fin de 2022 et notamment les contributions des États Membres et d'autres donateurs, ainsi que celles du budget de l'UE. Ce montant représente un peu plus du 86% du total des contributions certifiées. Un montant de 43 millions d'euros du FED reste à ce jour encore à payer.

Le tableau ci-dessous présente la ventilation entre contributions certifiées et payées ainsi que les montants des crédits (opérationnels et administratifs) d'engagement et de paiement (avec les intérêts perçus et les montants récupérés suite à des ordres de recouvrement (OR) pour dépenses inéligibles jusqu'à la fin de 2022).

¹⁵¹ Draft annual accounts of the EU Trust Fund will be annexed to the AAR of the AOD.

Contributeurs	Contributions certifiées	Autres	Contributions payées
UE - ANE/AL 2014-2019	€ 38 546 172		€38 546 172
UE - DCI-FOOD 2014-2017	€16 000 000		€16 000 000
UE - GPGC-MIGR	€14 700 000		€14 700 000
UE - ECHO	€ 3 000 000		€3 000 000
UE - FED	€ 148 000 000		€105 000 000
DE	€ 45 000 000		€45 000 000
FR	€ 35 000 000		€35 000 000
IT	€ 6 000 000		€6 000 000
NL	€3 000 000		€3 000 000
CH	€925 326		€925 326
TOTAL	€310 171 498		€267 171 498
TOTAL INTERETS		€20 465	
TOTAL OR		€377 831	
Total crédits d'engagement reçus (opérationnels & administratifs - intérêts + OR inclus)	€310 569 794		
Total crédits d'engagement reçus (opérationnels - intérêts + OR inclus)	€296 998 503		
Total crédits d'engagement reçus (administratifs - intérêts + OR inclus)	€13 571 291		
Total crédits de paiement reçus (opérationnels & administratifs - intérêts + OR inclus)			€267 569 794
Total crédits de paiement reçus (opérationnels - intérêts + OR inclus)			€256 148 503
Total crédits de paiement (administratifs - intérêts + OR inclus)			€11 421 291

3.2 Montants payés

En 2022, plus de 30 millions d'euros ont été décaissés. Ce montant vient s'ajouter aux paiements précédents pour atteindre un total décaissé d'un peu moins de 263 millions d'euros depuis le lancement du Fonds Bêkou.

Le tableau ci-dessous montre le montant des paiements en 2022 par type de ligne budgétaire.

Ligne budgétaire	Montant des paiements (EUR)
Société civile, autorité locale	2.266.601
Formation	7.276.390
Sécurité alimentaire et nutritionnelle	2.286.738
Egalité des sexes	548.728
Santé	4.798.276
Dépenses opérationnelles horizontales	435.655
Aide humanitaire (réponse d'urgence)	7.566.727
Développement du secteur privé	2.461.086
Eau et assainissement	2.727.795
Autres contrats / Paiements	327
Total	30.368.322

Le tableau ci-dessous montre la part des préfinancements et des dépenses réelles (dépenses justifiées et approuvées) par type de contrat/mode de gestion pour les paiements en 2022.

	Total paiements		Préfinancements		Apurements		Dépenses réelles	
	A		B		C		D= A - B + C	
	Montant (EUR)	%	Montant (EUR)	%	Amounts (EUR)	%	Amounts (EUR)	%
Dépenses administratives	-	0%	-	0%	-	0%	-	0%
Subventions en gestion directe	19.769.904	65%	14.657.247	60%	36.415.977	81%	41.528.633	82%
Marché en gestion directe	1.326.475	4%	355.485	1%	360.968	1%	1.331.958	3%
Gestion indirecte avec les organisations internationales	3.771.905	12%	3.771.905	16%	4.426.272	10%	4.426.272	9%
Gestion indirecte avec les agences de développement	5.499.711	18%	5.499.711	23%	3.593.179	8%	3.593.179	7%
Other Contracts / Payments	327	0%	-	0%	-	0%	327	0%
Total :	30.368.322	100%	24.284.348	100%	44.796.395	100%	50.880.369	100%

3.3 Bénéficiaires et montants contractualisés

En 2022, le Fonds Bêkou a conclu 10 nouveaux contrats pour un montant total d'un peu plus de 1.426.000 EUR¹⁵² dont 2 contrats d'évaluation des programmes SANTE et RELSUDE et PRESU I et II, un contrat de communication et visibilité du Fonds, un contrat de « monitoring et évaluation » et 6 contrats de vérification financière.

Ces contrats ont été tous conclus dans le cadre du programme Facilité d'assistance technique et de communication (FATC).

3.4 Analyse KPI

Alors que les KPI 2, 8, 11, 22, 23, 25, 26 et 27 sont orange, l'évaluation globale est positive (voir Rapport sur les KPI ci-dessous). Une analyse plus en détail des indicateurs orange suit:

K02: Accuracy of initial annual financial forecast for contracts

Les prévisions financières pour les contrats monitoring, évaluation, communication et audits ont été établies en début d'année et sur les 12 contrats prévus seulement 10 ont été signés, à l'exception d'un contrat concernant la visibilité du Fonds Bêkou et un contrat de vérification des dépenses. Dans les cas de 8 contrats signés, il s'agissait de contrats-cadre pour l'exécution de

¹⁵² Après le 31 janvier 2021 les fonds fiduciaires ne peuvent contractualiser que des contrats relatifs à la mise en œuvre d'activités de communication et visibilité du Fonds, d'audit, et d'évaluation

services d'évaluation et d'audit, dont la mise en concurrence a amené une forte variation des montants contractualisés par rapport aux montants estimés initialement.

Enfin, ce KPI ne prend pas en compte la signature du contrat pour la communication et visibilité du fonds Bêkou en RCA qui a été signé en janvier 2022 mais qui a été considéré dans le KPI de l'année précédente vu que l'engagement budgétaire avait été finalisé en décembre 2021.

K08 : % of completed primary interventions with green flag traffic light for achieving results

Au niveau de l'implémentation et de l'atteinte des résultats (KPI 8) sur les projets terminés, le Fonds Bêkou présente un panorama plus ou moins positif avec seulement trois projets marqué orange sur le total de 14 en 2022 (14 total).

La situation sécuritaire a compliqué la mise en œuvre des activités en créant des retards significatifs. En outre, les mesures de lutte contre la pandémie COVID-19 ont continué à avoir un impact important, bien que plus petit qu'en 2021, sur la mise en œuvre des activités en 2022. Aussi, les faibles capacités de certains partenaires, notamment au niveau décentralisé publique sont notables. Comme plusieurs projets ont des composantes inextricablement liées aux opérations d'entités publiques, ces faiblesses ont eu un impact direct sur les projets.

K011: Expired Contracts as a % of the contract portfolio

La pandémie de Covid-19 et la situation sécuritaire en RCA ont engendré des retards dans la mise en œuvre de certains projets et dans le reporting. Les difficultés rencontrées par les bénéficiaires de finaliser les rapports financiers et les rapports de vérification des dépenses dans les temps, ont par conséquent eu un impact négatif sur la clôture de certains contrats au-delà de 18 mois après la fin des activités opérationnelles. De plus, étant donné que des audits externes prévus dans les Plans Annuels de Vérification sont en cours d'exécution sur des actions financées par le Fonds Bêkou, certains contrats n'ont pas pu être clôturés

K022 : % of primary interventions visited by Commission staff and/or the HoD, by primary intervention value

En ce qui concerne le KPI 21 axé sur le pourcentage d'interventions visitées par le staff de la Commission/DUE, l'indicateur est resté orange du fait des conditions de sécurité très précaires décrites précédemment dans ce rapport qui ont limité une très grande partie des visites de suivi hors de la capitale (le prix et le manque de carburant inclus). Face à cette situation l'équipe du Fonds a pu compter sur l'outil de Results Oriented Monitoring activé 6 fois en 2022.

K023 : Undue payment prevented by ex-ante controls

Le pourcentage exigé d'au moins 2% à la fois pour les dépenses inéligibles ex-ante et sur les vérifications n'a jamais été atteint pour le Fonds Bêkou. Il convient de noter qu'une majorité des contrats du fond Bêkou sont signés avec des entités ayant fait l'objet de l'évaluation des piliers et des ONG internationales présentes en RCA qui maîtrisent les procédures financières et contractuelles applicables aux actions extérieures de l'UE, ce qui réduit le risque de dépenses inéligibles et prévient des paiements indus.

K025-26 -27: % implementation of the Annual Audit Plan: year N-1, N-2 and ineligible amounts identified by audits as a % of the audited amount

Les retards dans la mise en œuvre des projets ont amené à un retard dans la contractualisation des contrats d'audit. Ce retard a été enfin rattrapé en 2022 et les 3 restants contrats d'audits prévu dans le cadre des précédents plans annuels 2020 et 2021 ont été signés. À ce jour, les vérifications de dépenses sont encore en cours d'exécution et les rapports finaux d'audit n'ont pas encore été reçus par le Fonds Bêkou, par conséquent, ce KPI demeure orange.

Indicator Name	Indicator Title	Benchmark Label	KPI/Indicator Value
K01 - Pay. Fcst	Accuracy of initial annual financial forecast for payments	Between 90% and 110%	90,88%
K02 - Ctr. Fcst	Accuracy of initial annual financial forecast for contracts	Between 90% and 110%	80,97%
K04 - RAL Absorp.	RAL absorption period	Less than 4	1,43
K06 - Prim. Intv. Impl.	% of primary interventions with red traffic light for implementation progress	No more than 10%	0,00%
K07 - Prim. Intv. Results	% of primary interventions with red traffic light for achieving results	No more than 10%	0,00%
K08 - Prim. Intv. Results green	% of completed primary interventions with green flag traffic light for achieving results	At least 80%	78,57%
K09 - Prim. Intv. completed on time	% of primary interventions completed on time	At least 35%	35,71%
K10 - Old Pref.	Reduction of Old Pre-financing	At least 40%	73,59%
K11 - Exp. Ctr.	Expired Contracts as a % of the contract portfolio	No more than 13%	23,64%
K12 - Old RAL	Reduction of Old RAL	At least 35%	70,18%
K13 - Pay. Time	% of payments paid within the contractual deadline	At least 90%	97,44%
K14 - Inv. Reg.	% of invoices registered within 7 days	At least 90%	96,15%
K22 - Prim. Intv. Visits	% of primary interventions visited by Commission staff and/or the HoD, by primary intervention value	At least 80%	40,33%
K23 - Ex-ante Inelig.	Undue payment prevented by ex-ante controls	At least 2%	0,37%
K24 - Aud. Plan (N)	% contracted of the Annual Audit Plan: year N	At least 70%	75,00%
K25 - Aud. Impl. (N-1)	% implementation of the Annual Audit Plan: year N-1	At least 70%	33,33%
K26 - Aud. Impl. (N-2)	% implementation of the Annual Audit Plan: year N-2	At least 80%	66,67%
K27 - Aud. Inelig.	Ineligible amounts identified by audits as a % of the audited amount	At least 2%	1,17%
K28 - Exp. Audits	% reduction of expired unclosed audits	At least 50%	50,00%
K29 - Audit TTF	% of timely follow up action of audit ineligible amounts	At least 40%	66,67%

4. MANAGEMENT ET CONTROLE 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 2022, 31 "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.

	Nombre de factures	Montant brut	Montant (EUR)		Total inéligible	% inéligible
			Montant inéligible	Note de crédit		
Subventions en gestion directe	14	41.715.394	186.760	0	186.760	0,45%
Marchés en gestion directe	12	1.331.958	0	0	0	0,00%
Gestion indirecte avec les organisations internationales	2	4.426.272	0	0	0	0,00%
Gestion indirecte avec les agences de développement	3	3.593.179	0	0	0	0,00%
Dépenses administratives						
Total	31	51.066.802	186.760	0	186.760	0,37%

4.1.1.2 Résultats des audits externes

Les audits externes incluent les contrats d'audit financier/de système ou de vérification de dépenses contractualisés par le Fonds Bêkou. Le tableau en annexe 1 montre la situation pour les plans annuels d'audit et de vérification (PAV) établis pour les années 2017-2021.

Le 6ème plan annuel d'audit et vérification a été établi en 2022 comme suit :

Réf. N°	Titre	Bénéficiaire	Type d'engagement
T03.121	Tous ensemble pour le relèvement de Bambari	MCE	Vérification
T03.135	Accès à l'eau et l'assainissement de base dans les zones prioritaires en RCA	WVI	Vérification
T03.161	Appui au Renforcement du Système de Santé en RCA	CORDAID	Vérification
T03.171	Appui intégré au développement des filières agropastorales porteuses pour la croissance et l'emploi	WHH	Vérification

En 2022, 6 contrats spécifiques ont été signés via le contrat-cadre audit pour la vérification des subventions octroyées à WVI, CORDAID et WHH (PAV 2022) et à COOPI, IRC et EF dans le cadre des précédents PAV.

4.1.2 Prévention et détection des fraudes¹⁵³

Pas de résultats à rapporter sous cette rubrique pour 2022.

4.2 Observations et recommandations faites par le Service d'audit interne / la Cour des comptes

Aucune observation a été faite en 2022 par la Cour des comptes européenne.

La seule mission d'audit de performance sur la conception et la mise en œuvre du Fonds Bêkou remonte aux années 2016/2017. 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").

La Cour a réalisé un exercice de suivi pour vérifier l'existence et l'introduction de mesures correctrices en réponse aux recommandations faites en 2017. Les résultats de cet exercice de suivi ont été publiés¹⁵⁴ en Novembre 2021 .

¹⁵³ EU Trust Funds are included in the anti-fraud strategy of the DG of the Authorising Officer in charge.

¹⁵⁴https://www.eca.europa.eu/Lists/ECADocuments/annualreport-Performance-2020/annualreport-Performance-2020_FR.pdf

Rec. n°	Sujet de la recommandation	Degré de mise en oeuvre	Degré de respect des délais en ce qui concerne les suites données:
Recommandation 1 – Élaborer 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			
1.a	<i>Élaborer une évaluation des avantages comparatifs des fonds fiduciaires par rapport aux autres instruments de financement ;</i>	Intégralement	Dans les délais
1.b	<i>Démontrer la valeur ajoutée du Fonds.</i>	À certains égards	En retard
Recommandation n° 2 – Améliorer la coordination au niveau des donateurs, les procédures de sélection et la mesure de la performance et optimiser les coûts administratifs			
2.a	<i>Améliorer la coordination des opérations entre Bêkou et les aides bilatérales fournies par ses bailleurs de fonds;</i>	Intégralement	Dans les délais
2.b	<i>Améliorer le processus de sélection des organisations partenaires de mise en œuvre ;</i>	Intégralement	Dans les délais
2.c	<i>Calculer intégralement les coûts de gestion du Fonds et trouver les moyens de maximiser le montant de l'aide versée aux bénéficiaires finals;</i>	À pratiquement tous égards	Dans les délais
2.d	<i>Définir des objectifs SMART et prévoir un dispositif de retour d'expérience.</i>	Intégralement	En retard

Concernant la recommandation sur les méthodes permettant de démontrer la valeur ajoutée d'un Fonds fiduciaire, seule recommandation qui a été mise en œuvre « à certains égards », la Cour des Comptes a noté que « la Commission a fait de la réalisation d'une analyse structurée des besoins une condition préalable à la création d'un fonds fiduciaire, mais elle reconnaît que les méthodes à appliquer lors de cette analyse n'ont pas été élaborées.

La Commission a noté quant à elle que les lignes directrices relatives aux Fonds fiduciaires comportent une section sur les conditions d'établissement d'un Fonds fiduciaire. La Commission a aussi estimé que les lignes directrices ne peuvent pas être trop contraignantes, en particulier en ce qui concerne la création des Fonds fiduciaires d'urgence.

4.3 Évaluation de l'efficacité des systèmes de contrôle interne

Le Fonds Bêkou opère dans le système général de contrôle interne défini par la Commission européenne. Dans ce cadre, le gestionnaire a effectué l'évaluation des systèmes de contrôle en place au moyen du questionnaire ad hoc sur les 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.).

D'une manière générale, aucune faiblesse significative n'a été détectée.

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

5. DECLARATION D'ASSURANCE

Je, soussigné,

gestionnaire du Fonds fiduciaire de l'Union européenne en faveur de la République centrafricaine, le «Fonds fiduciaire de l'UE Bêkou»

En ma capacité d'ordonnateur subdélégué, Déclare par la présente que les informations contenues dans ce rapport sont sincères et véritables¹⁵⁵.

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 de l'UE Bêkou.

Fait à Bruxelles, le 08/02/2023

[E-signé]

Enrique De Loma-Ossorio Friend

¹⁵⁵ Dans ce contexte, sincère et véritable signifie une vision complète, fiable et correcte sur l'état des lieux du Fonds

6. Annexes:

Annexe 1 : les plans annuels d'audit et de vérification (PAV) établis pour les années 2017-2021

Réf N°	Titre	AVP	Bénéficiaire	Type d'engagement	Montant audité / vérifié	contribution UE	Montant inéligible	Montant laissé à la considération de la Commission	Montant recouvré	Commentaire
T03.10	Strengthening the health system in North-eastern Central African Republic	2017	IMC	Audit financier	3.001.844,02	3.001.844,02		1.111,10	0,00	Le montant de 1.111,10 EUR n'a pas été recouvré sur la base de documentation supplémentaire fournie par IMC. Clôturé
T03.11	Assistance médico-nutritionnelle auprès des populations résidentes et déplacées du VIème arrondissement de Bangui et du district sanitaire de Bimbo	2017	ALIMA	Audit financier	2.165.294,42	2.165.294,42	4.307,31		4.307,31	Clôturé
T03.46	Sécurité alimentaire – accompagnement des activités de pastoralisme	2017	ACORD	Audit financier et de système	154.999,87	139.499,88	42.304,98		0,00	Le montant exact à recouvrer est de 165.703,97 EUR car un préfinancement de 267.129,37 EUR a été payé. Entretemps l'entité a cessé d'exister.
T03.47	Sécurité alimentaire – Résilience	2017	FAO	Vérification	1.397.575,00	1.397.575,00	10.171,25		10.171,25	Clôturé
T03.49	Sécurité alimentaire – Transhumance	2017	FAO	Vérification	724.080,00	724.080,00	130.256,57		130.256,57	Clôturé
T03.80	Ecosystème Faunistiques du Nord-est RCA/Tchad et du Sud-est de la RCA – Volet Nord	2018	AGRECO	Audit financier	1.217.217,80	1.217.217,80	1.870,99		1.870,99	Clôturé
T03.88	Fini Bangondo Ti Mai (Nouvelle vision pour le développement)	2018	DRC	Vérification	4.279.465,04	4.279.465,04	123.898,95		0,00	Le montant des dépenses inéligibles a été déduit du montant total des dépenses déclarées lors du rapport final.
T03.32	Programme de réponse à court et moyen terme à l'afflux de réfugiés de la RCA au Cameroun	2019	GIZ	Vérification	4.214.006,64	4.214.006,64	6.732,42		1.708,32	Un montant inférieur a été recouvré sur la base de documentation supplémentaire fournie par GIZ. Clôturé
T03.70	Radio Ndeke Luka: favoriser la réconciliation et le dialogue en RCA à travers un média impartial, national et professionnel	2019	Fondation Hirondelle	Vérification	2.843.245,46	1.990.271,82	90.324,90		63.227,43	Clôturé
T03.94	Soutien au district de Castors pour la consolidation durable	2019	CRf	Vérification	2.273.691,00	2.273.691,00	113.200,39		113.200,39	Clôturé

Réf N°	Titre	AVP	Bénéficiaire	Type d'engagement	Montant audité / vérifié	contribution UE	Montant inéligible	Montant laissé à la considération de la Commission	Montant recouvré	Commentaire
	du système sanitaire dans le 3ème arrondissement de Bangui et sa périphérie									
T03.95	Appui à la restauration du système de santé dans les régions de Bangassou et Bossangoa	2019	CORDAID	Vérification	4.288.273,26	3.963.134,00	68.549,71	21.976,11	0,00	Après discussion avec les auditeurs, il a été décidé de déduire le montant inéligible de 68.549,71 EUR du montant total des dépenses déclarées (4.288.273,26 EUR) et pas du montant total des coûts éligibles estimés dans le budget de la subvention (4.088.134,00 EUR). En tenant compte du dépassement du budget estimé (200.139,26 EUR), le montant inéligible susmentionné ne donne pas lieu à un recouvrement, mais à une réduction des coûts acceptés par l'autorité contractante (4.219.723,55 EUR). La contribution de l'UE étant limitée à 96.23% du montant total des coûts éligibles estimés de l'action mais avec un montant maximum de 3.963.134,00 EUR, la réduction des coûts acceptés n'a pas d'incidence financière sur la contribution déjà payée par l'UE (3.963.134,00). Quant au montant de 21.976,11 EUR il est lié à l'attaque des milices locales qui a causé la perte et/ou la destruction de la documentation justifiant les dépenses en question et qui avait été communiquée par CORDAID à l'autorité contractante au moment des faits. S'agissant d'un événement exceptionnel, imprévisible et hors du contrôle du bénéficiaire de la subvention, l'autorité contractante considère le montant de 21.976,11 EUR comme pouvant être accepté. Clôturé
T03.91	Projet d'assistance médico-nutritionnelle pour les populations vulnérables et de renforcement du système de santé des 1er, 2ème et 4ème arrondissements de Bangui.	2020	PUI	Vérification	1.795.741,49	1.795.741,49	44.097,62		4.698,84	Un montant inférieur à recouvrer sur la base des justifications fournies. Ordre de recouvrement en cours.
T03.104	Appui à la restauration du système de santé de base en	2020	PUI	Vérification	3.400.000,00	3.400.000,00	35.441,98		35.441,98	Ordre de recouvrement en cours.

Réf N°	Titre	AVP	Bénéficiaire	Type d'engagement	Montant audité / vérifié	contribution UE	Montant inéligible	Montant laissé à la considération de la Commission	Montant recouvré	Commentaire
	faveur des populations vulnérables de la préfecture sanitaire de la Bamingui Bangoran									
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	2020	IRC	Vérification	2.462.287,82	2.462.287,82				Contrat de verification de dépenses signé et audit en cours
T03.64	Projet pilote de ré déploiement des services déconcentrés de renforcement de la cohésion sociale et de relèvement précoce en centrafrrique (Projet "3R")	2021	EF	Vérification	3.700.000,00	3.700.000,00				Contrat de verification de dépenses signé et audit en cours
T03.101	Projet d'appui à la rlançe des filières de l'élevage urbain et périurbain en République Centrafricaine	2021	COOPI	Vérification	3.350.000,00	3.350.000,00				Contrat de verification de dépenses signé et audit en cours
T03.138	Projet de soutien aux petits producteurs agricoles en République Cetranfricaine pour un meilleur accès au marché à travers la vente groupée	2021	PAM	Vérification	1.758.786,01	1.758.786,01	1.789,89		1.789,89	Ordre de recouvrement en cours

Annexe 2 : Questionnaire sur l'efficacité de la mise en œuvre des SCI

NO	Monitoring Criteria	Assessment degree of effective implementation	Comment
Internal Control Component I Principle 2	The oversight by the Director-General of the internal control system within the DG is adequate and effective.	My assessment is positive	
Internal Control Component I Principle 4	Management defines the competences necessary to achieve objectives [and evaluates them].	My assessment is positive	
Internal Control Component I Principle 5	The DG defines clear roles and responsibilities and holds individuals accountable for the performance of internal control responsibilities across the organisation.	My assessment is positive	
Internal Control Component V Principle 16	Internal control assessments focus on the DG's main activities and risks.	My assessment is positive	
Internal Control Component V Principle 17	There is a systematic follow-up of significant issues identified through the supervisory activities.	My assessment is positive	

Enrique de Loma-Ossorio Friend

(e-signed)

08/02/2023

ANNEX 13 B - ANNUAL AUTHORISING OFFICER BY SUB-DELEGATION REPORT OF EU TRUST FUNDS MANAGER FOR TF AFRICA - WINDOW HORN OF AFRICA

1. Policy and/or operational highlights of the year

In 2022, the Horn of Africa region faced the consequences of climate change and persisting instability and conflict. Nevertheless, there were some positive political developments in Kenya, Somalia and, more recently, in Ethiopia and Sudan.

Drought and environmental degradation continued to affect the situation of millions of people in the region. Ethiopia, Kenya and Somalia are the countries mostly affected by the ongoing drought, with about 20 million people struggling to survive. Combined with the effects of the war in Ukraine, this has led to significant inflation throughout the Horn of Africa – in particular in food and fuel prices. More than an estimated 50 million people in the region are currently facing acute food insecurity compared to 42 million in 2021 – a situation that will likely deteriorate in the coming months. Floods have also contributed significantly to displacement, particularly in Sudan and South Sudan.

To address this dramatic situation, the EU has made political and financial commitments in support of the affected populations. In April 2022, the EU and its Member States pledged EUR 633 million to help address the food security crisis in Ethiopia, Kenya and Somalia. In June 2022, the President of the European Commission Ursula von der Leyden announced an additional EUR 600 million financial support to help partner countries in Africa, Caribbean and the Pacific cope with the food emergency and step up production. Of this amount, EUR 84 million were allocated to the Horn of Africa.

Aside climate change impacts, ongoing conflicts and insecurity continued to plague the region in 2022. The crisis in Ethiopia persisted most of the year despite a five-month truce. In addition to the dramatic humanitarian consequences and the allegations of human rights violations, millions were internally displaced or sought refuge outside the country. The crisis has also affected the stability and the economy of neighbouring countries, notably Djibouti, which had otherwise followed a stable path during 2022. The role of Eritrean forces in the country was also a factor contributing to instability.

The signing of the permanent cessation of hostilities agreement in Pretoria on 2 November and its follow-up agreement in Nairobi on 12 November are very positive steps towards sustainable peace in Ethiopia. Further progress is however needed before trust among the parties can be restored, and before the affected populations are able to benefit from peace dividends.

South Sudan is still struggling to end violence between military forces and armed groups. Additionally, dramatic flooding, worsening food insecurity and economic destabilisation have left 6.8 million people in need of urgent life-saving aid.

In Somalia, progress in the fight against Al Shabab (AS) has been positive, with an intensification of counter-insurgency operations and the liberation of a number of towns and villages. However,

this has been accompanied by punitive actions by fleeing AS fighters against local communities, including destruction of critical infrastructure.

The August 2022 general elections in Kenya, despite concerns about potential outbreaks of violence, took place in a relatively calm atmosphere and led to the appointment of a new government under President Ruto, as well as improved relations with the EU. The new administration is notably eager to play an even more important role in regional peace and security.

In Sudan, over a year after the military coup, the army and political parties signed a framework agreement on 5 December 2022. Taking steps towards the formation of a transitional government and agreeing constitutional arrangements for the transition period will prove crucial.

The EU has continuously supported vulnerable populations in the region through humanitarian assistance and development cooperation, while avoiding working with government actors in some countries when needed – in particular in Ethiopia and Sudan given the situation on the ground.

On top of development cooperation funding, the EU's commitment to the region is also embodied in its continued political support to the Horn of Africa Initiative (HoAI), with consistent participation of Commissioner Urpilainen in HoAI Ministerials, and with the holding of the 11th Ministerial in Brussels. The European Commission remains convinced that regional economic and social integration is a key step towards sustainable peace and development in the Horn of Africa region. The EU is further working with the Inter-Governmental Authority for Development (IGAD) to support efforts towards regional peace and security and towards implementation of the Comprehensive Refugee Response Framework in the Horn of Africa.

The EU will continue to closely follow the situation in light of these developments and to support vulnerable populations in need, in particular those affected by drought and other environmental and human-made crises.

2. Programming, implementation and results (including evaluations)

As of 31 December 2021, no new financial commitments or budgetary top-ups could be contracted under the EUTF for Africa. Only financial commitments related to administrative activities such as audits, evaluations, monitoring, and communication activities are possible. Therefore, no new programmes were approved in 2022.

In the course of reporting year, the situation of vulnerable populations in the region remained challenged by the growing effects of climate change. Likewise, rising food and energy prices, exacerbated by the Russian war of aggression against Ukraine, especially the surge in food and fuel import costs, affected the three regions. This, while the impact of the COVID-19 pandemic was still tangible. The economic inflation combined with severe droughts, floods and local conflicts impacted the economy negatively across the continent.

EUTF-funded projects provided strong support to economic and employment opportunities in the region in 2022, with the largest ever half-yearly result reported on jobs created or supported, equivalent to 27 284 jobs. 2022 saw other sizeable contributions, including 128 992 beneficiaries receiving support to develop income-generating activities (IGAs) and 24 215

beneficiaries of technical and vocational education and training (TVET). To date, 134 413 jobs, 629 764 IGA beneficiaries and 133 686 TVET beneficiaries have been reported.

Many EUTF projects have continued their focus on economic and employment assistance for refugees, young people and women. For example, 21% of all beneficiaries benefiting from TVET and skills development support were refugees (28 427). Young people account for at least 34% (45 585) of the 133 686 people supported through TVET and skills development interventions across the EUTF Horn of Africa portfolio. Women account for some three in five beneficiaries of IGA (60%) and TVET (58%) reported to date, with 379 000 and 78 158 women respectively receiving assistance.

In the frame of the EUTF resilience building activities, the EUTF has supported numerous interventions in 2022 to address the chronic high levels of food insecurity in the region. To date, 4 432 731 people have received food security-related assistance, including 110 550 people assisted in the first half of 2022, mainly through agricultural support. EUTF-funded projects have continued to complement food security assistance with nutrition support, but this year has again seen a decrease in nutrition support, with 129 544 beneficiaries in the first half of 2022. This is largely due to the conclusion of key nutrition support projects such as the Improving Nutrition implemented by the World Food Programme (WFP) in Sudan and the Strengthening Smallholders' Resilience implemented by the International Rescue Committee (IRC) in South Sudan.

In 2022, most health-related outputs remained relatively stable compared to previous reporting periods, with 651 963 health-related services delivered, many of which to children under the age of five (26%) and to children between five and 18 years old (18%). The first half of 2022 accounts for the highest half-yearly output ever for health-related awareness-raising campaigns, with 137 412 people reached. EUTF-funded interventions also continued supporting water, sanitation and hygiene (WASH), with 2 162 020 people supported to date. In 2022 this work focused on construction or rehabilitation of more than 6 000 WASH-related infrastructures.

EUTF projects in the Horn of Africa has continued to assist refugees and migrants in need of international protection and reintegration support. As of 30 June 2022, 88 260 migrants in transit (around 80%), refugees and asylum seekers (19%), victims of trafficking (1%) and unaccompanied minors (less than 1%) have been assisted in the Horn of Africa through short-term protection measures or direct assistance such as medical treatments or non-food items. This includes 6 181 beneficiaries supported in 2022, a similar number to the 6 256 assisted in the second half of 2021. Through EUTF funding, four programmes also supported the voluntary return of 14 862 people, including 1 151 in 2022, many of whom (39%) were migrants in transit in Djibouti. 2 345 returning migrants (of whom 83% had returned to Sudan) also received post-arrival assistance upon return in 2022.

Beyond immediate assistance, EUTF funding also supports longer-term reintegration efforts that benefited 24 885 returning migrants to date, including 2 896 in 2022 (of whom 51% Ethiopian returnees) who were all supported by the EU-IOM Joint Initiative (JI) programme. Since the start of the EUTF, 347 835 people have been reached by migration-related awareness campaigns, including 57 858 potential migrants sensitised in 2022. Finally, EUTF projects have strengthened 252 institutions and non-state actors on migration management, with 4 320 individuals trained on migration management in the first half of 2022. More than half of the training recipients were

in Kenya, with the training focusing on human trafficking and smuggling. This brings the total number of training recipients to 29 342 to date.

Contributing to peace and political stability, under the EUTF in 2022, 73 632 people in the region were reached by peacebuilding interventions. Almost half of them (49%) benefited under the Comprehensive Refugee Response Framework (CRRF) DIRECT project implemented by the International Rescue Committee (IRC), consisting in conflict prevention and resolution activities targeting refugees and host communities in Burundi. In total, 924 364 individuals have participated in peacebuilding and human rights activities through the EUTF in the Horn of Africa. The first half of 2022 represents the highest proportion (72%) of displacement-affected communities participating in EUTF-funded peacebuilding activities in any half-year to date. To strengthen the capacity of local stakeholders to support violence-affected populations, EUTF-funded projects also provided capacity building to 4 488 staff from state and non-state actors, mainly on conflict prevention.

In 2022, the EUTF Horn of Africa continued its periodical monitoring and evaluation of its programmes through a variety of different channels/tools. The monitoring and learning systems (MLS) continued its data collection aggregating results across the region against common indicators, and two reports were published: an annual report covering 2021 and a report covering the first half of 2022. These reports focused mainly on cumulative outputs, but also provided information on outcomes drawing on programme data and evidence from independent evaluation reports. Additionally, the EU Results-Oriented Monitoring (ROM) system ensures assessment by independent experts about relevance, efficiency, effectiveness, potential impact and sustainability of programmes. In 2022, 20 ROM reviews had been completed or were ongoing in the Horn of Africa.

A stock-taking exercise on external evaluations commissioned by Implementing partners or the EUTF on project and programme-level was undertaken in 2022, and an overview of the mid- and end-term evaluations done and planned on Trust Fund actions in the Horn of Africa has been prepared as part of a bigger effort to improve the monitoring, evaluation and learning as the TF is entering a phasing-out period.

In 2022, the Horn of Africa's Research and Evidence Facility (REF) organised its second international conference showcasing evidence-based knowledge for an improved policy environment on inclusion and protection of migrants and forcibly displaced persons. It brought together a wide range of stakeholders, including from governments, universities, media, research institutions, the EU, the UN, NGOs, civil society and the private sector. The REF contributed to policy and research through several in-depth studies. At regional level, two key reports were published: A stocktaking of the Global Compacts on Migration and Refugees' process, and one exploring the influence of technical and vocational education and training (TVET) on dynamics of mobility and conflict. At country level, the REF published two rapid reviews: one for Ethiopia focused on disability inclusion for refugees, and another for Uganda, on the case of urban refugees. The facility further published a study, which analysed return and reintegration phenomena through the lens of decades of displacement in South Sudan.¹⁵⁶

¹⁵⁶ All studies available at: [Publications – Research and Evidence Facility: Migration in the Horn of Africa \(soas.ac.uk\)](https://soas.ac.uk/publications-research-and-evidence-facility-migration-in-the-horn-of-africa)

3. Financial report¹⁵⁷

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 2022. Contributions are split between the three windows according to the earmarking information contained in the Contribution Certificate. As per Constitutive Agreement earmarking is only possible per window. If no earmarking has been requested, the following distribution applies:

- Window SAH (A) Sahel and Lake Chad: 40 %
- Window HOA (B) Horn of Africa: 40 %
- Window NOA (C) North of Africa: 20 %

In annex 3.1 Table A 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 necessarily officially confirmed by a Contribution Certificate as well as pledges 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 accounting system of the Commission and made available for the EUTF for Africa. As of 31 December 2022 EUR 623 million had been received. Contributions received in currencies other than EUR are registered using the European Commission's official exchange rate.

In annex 3.1 Table B 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 accounting system of the Commission and made available for the EUTF for Africa. As of 31 December 2022, the total amount of certified contributions was EUR 4 439 million.
- 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 accounting system of the Commission and made available for the EUTF for Africa. As of 31 December 2022, an amount available for payment of EUR 3 872 million had been made available.

¹⁵⁷ Draft annual accounts of the EU Trust Fund will be annexed to the AAR of the AOD.

Interest generated by cash received in the EUTF for Africa bank account is shown in section III of Table B (see annex 3.1).

3.2. Amounts paid

The table below shows the amounts paid during the reporting period by budget implementation modalities.

	Total payments made in 2022	
	Amount (EUR)	%
Grants in Direct Management	68.390.785	42%
Budget Support	13.475.000	8%
Procurement in Direct Management	11.496.881	7%
Indirect Management with International Organizations	41.198.850	25%
Indirect Management with Development Agencies	29.661.233	18%
Other Contracts/Payments	0	0%
W HOA	164.222.749	37%
Procurement in Direct Management	1.843.500	100%
W HOA,W SAHEL	1.843.500	0%
Grants in Direct Management	7.918.573	8%
Budget Support	18.857.143	20%
Procurement in Direct Management	3.506.141	4%
Indirect Management with International Organizations	41.454.003	44%
Indirect Management with Development Agencies	15.699.254	17%
Indirect Management with Beneficiary countries	1.694.345	2%
Administrative expenditure	4.124.678	4%
W NAFR	93.254.137	21%
Grants in Direct Management	475.759	100%
W NAFR,W SAHEL	475.759	0%
Procurement in Direct Management	78.787	100%
W REG	78.787	0%
Indirect Management with International Organizations	15.739.578	100%
W REG HOA,W REG SAHEL,W SAHEL	15.739.578	4%
Procurement in Direct Management	591.051	100%
W REG SAHEL,W SAHEL	591.051	0%
Grants in Direct Management	78.366.088	47%
Procurement in Direct Management	28.444.273	17%
Indirect Management with International Organizations	8.953.913	5%
Indirect Management with Development Agencies	49.568.393	30%
Other Contracts/Payments	52.892	0%
W SAHEL	165.385.559	37%
TOTAL	441.591.121	100%

3.3. Beneficiaries and amounts contracted

The table below provides a summary of the net contracted amounts by window in charge. The total operational amount contracted for the Horn of Africa window was EUR 1 810.1¹⁵⁸ million as of end 2022. The details are available in annex 3.3.

Contract Type	Window	Amount contracted (EUR)
Administrative	W HOA	30,248
	W NAFR	13,518,273
	W OTH	95,593,467
	W REG W HOA	73,600
	W REG W NAFR	36,800
	W REG W SAHEL	73,600
	W SAHEL	72,832
Administrative		109,398,821
Contract Type	Window	Amount contracted (EUR)
Operational	W HOA	1,780,805,351
	W HOA EAC	3,900,100
	W NAFR	863,891,114
	W REG	1,030,651
	W REG HOA	25,000,000
	W REG NAFR	40,000,000
	W REG SAHEL	93,970,000
	W SAHEL	2,120,763,730
	W SAHEL EAC	15,913,710
	Operational	
TOTAL		5,054,673,477

3.4. KPI analysis

The table below shows the KPIs results for the Horn of Africa window. While KPI's 2, 4, 12, 22, and 23 are orange, the global assessment is positive.

The KPI 2 for contracting overall for the window is beyond the benchmark (KPI value: 473.47%) due to a EUR 5 million contract, under the EU Delegation to Ethiopia management (T05-EUTF-HOA-ET-77-02, T05.1672) with IRC on "Promoting stability and strengthening basic service delivery for host communities, refugees and other displaced population in Gambella Regional State" that was not included in the annual forecast for 2022, and it only appears in the KPI report due to an encoding error. It appears as being signed in 2022 when in fact the signature date was 28 December 2021¹⁵⁹. This is an operational contract and therefore had to be signed before the end of the EUTF Africa contracting period on 31 December 2021. The ORDO value date in ABAC is 17/01/2022 due to a reported non-compliance event, where at the time of processing the CL2 T05.1672 in ABAC, a refusal visa for correction on 27/12/2021 caused the amounts to be reset to 0 and the circuit was finalised with 0 committed amount. The beneficiary countersigned the contract on 28/12/2021 and the corresponding legal commitment was registered in ABAC on

¹⁵⁸ This includes 40% of the amount contracted under local position W REG which covers the contracts for the Annual Audits of the EUTF Africa.

¹⁵⁹ For reference see Ares(2021)8012991

30/12/2021. Following consultations with ABAC helpdesk, the contract amount was re-encoded in the budgetary commitment T05.1672 by the EU Delegation, and the visa circuit had to start anew. The ORDO was then given finally at 17/01/2022.

For KPI 4 on the RAL absorption period, most of this RAL amount will be contracted for evaluations and audits, which are due to be contracted at later point. In terms of KPI 12 on the reduction of old RAL, this amount concerns leftover funds reserved for contracting audit, evaluation and communication, which can be contracted until the end of the implementation period of the EUTF, 31 December 2025.

KPI 22 was at 64.6% while the benchmark is at least 80% in terms of projects visited by Commission start and/or the Head of Delegation. Please note that the Trust Fund is implementing projects in peripheral and hard-to-reach areas in a volatile context. Namely in Somalia, Sudan, South Sudan and Ethiopia has it understandably been difficult to access the field (section 1 for reference), and this has notably impacted this KPI. Additionally, for a regional project like the Research and Evidence Facility managed by A4 concerns the delivery of research products, so mission to the field in this regard are not expected. Mainly for these reasons we did not achieve this KPI in 2022.

On KPI 23 covering undue payment prevented by ex-ante controls, there is a sound ex-ante control systems in place and the financial reports of the contractors and beneficiaries are reliable, but the benchmark was missed. It is worth noting that since a large part of Trust Fund contracts are signed with pillar-assessed entities it is difficult to reach this KPI benchmark.

Indicator Name	Indicator Title	Benchmark Label	KPI/Indicator Value
K01 - Pay. Fcst	Accuracy of initial annual financial forecast for payments	Between 90% and 110%	107,84%
K02 - Ctr. Fcst	Accuracy of initial annual financial forecast for contracts	Between 90% and 110%	473,47%
K04 - RAL Absorp.	RAL absorption period	Less than 4	36,39
K06 - Prim. Intv. Impl.	% of primary interventions with red traffic light for implementation progress	No more than 10%	4,86%
K07 - Prim. Intv. Results	% of primary interventions with red traffic light for achieving results	No more than 10%	5,30%
K08 - Prim. Intv. Results green	% of completed primary interventions with green flag traffic light for achieving results	At least 80%	85,45%
K09 - Prim. Intv. completed on time	% of primary interventions completed on time	At least 35%	74,55%
K10 - Old Pref.	Reduction of Old Pre-financing	At least 40%	100,00%
K11 - Exp. Ctr.	Expired Contracts as a % of the contract portfolio	No more than 13%	0,00%
K12 - Old RAL	Reduction of Old RAL	At least 35%	-3,26%
K13 - Pay. Time	% of payments paid within the contractual deadline	At least 90%	100,00%
K14 - Inv. Reg.	% of invoices registered within 7 days	At least 90%	100,00%
K22 - Prim. Intv. Visits	% of primary interventions visited by Commission staff and/or the HoD, by primary intervention value	At least 80%	64,57%
K23 - Ex-ante Inelig.	Undue payment prevented by ex-ante controls	At least 2%	0,00%
K24 - Aud. Plan (N)	% contracted of the Annual Audit Plan: year N	At least 70%	100,00%
K25 - Aud. Impl. (N-1)	% implementation of the Annual Audit Plan: year N-1	At least 70%	100,00%
K26 - Aud. Impl. (N-2)	% implementation of the Annual Audit Plan: year N-2	At least 80%	100,00%

K27 - Aud. Inelig.	Ineligible amounts identified by audits as a % of the audited amount	At least 2%	2,55%
K28 - Exp. Audits	% reduction of expired unclosed audits	At least 50%	100,00%
K29 - Audit TTF	% of timely follow up action of audit ineligible amounts	At least 40%	78,57%

4. Management and internal control

4.1. Control results

The EUTF for Africa operates in the same 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 Partnership (INTPA) 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 INTPA 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 INTPA 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 INTPA 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.

The EUTF is included in the Annual Audit Plan of the Directorate General. EUTF for Africa is also included in the "Residual Error Rate" exercise (ex-post controls) as are other programs/instruments managed by INTPA 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.

4.1.1. Control effectiveness as regards legality and regularity

4.1.1.1. Results of ex-ante controls

As of the end of 2022, ex-ante controls for the Horn of Africa window had detected a total of EUR 6.211.031 million of expenditure that were ineligible, being this amount ineligible 2.59 % of the total disbursed in the year.

TF Africa Results of ex-ante controls 2022						
	Number of invoices	Gross Amount	Not Eligible	Credit Note	Total Note Eligible	% Not Eligible
Grants in Direct Management	61	73,156,246	2,921,179	0	2,921,179	3.99%
Budget Support	2	13,475,000	0	0	0	0.00%
Procurement in Direct Management	80	15,057,609	0	729,414	729,414	4.84%
Indirect Management with International Organizations	30	96,950,184	586,938	0	586,938	0.61%
Indirect Management with Development Agencies	19	41,549,336	1,973,499	0	1,973,499	4.75%
W HOA	192	240,188,375	5,481,617	729,414	6,211,031	2.59%
Grants in Direct Management	7	6,825,266	-282,364	0	-282,364	-4.14%
Budget Support	2	21,000,000	2,142,857	0	2,142,857	10.20%
Procurement in Direct Management	4	2,720,355	0	0	0	0.00%
Indirect Management with International Organizations	23	76,212,740	-1,043,132	0	-1,043,132	-1.37%
Indirect Management with Development Agencies	11	40,126,496	-3,940,995	0	-3,940,995	-9.82%
Indirect Management with Beneficiary countries	1	2,780,992	0	0	0	0.00%
Administrative expenditure	3	4,124,678	0	0	0	0.00%
W NAFR	51	153,790,527	-3,123,634	0	-3,123,634	-2.03%
Procurement in Direct Management	7	179,689	0	26,300	26,300	14.64%
W REG	7	179,689	0	26,300	26,300	14.64%

Grants in Direct Management	53	86,713,644	2,975,673	0	2,975,673	3.43%
Procurement in Direct Management	76	26,242,380	0	447,868	447,868	1.71%
Indirect Management with International Organizations	18	41,800,369	0	0	0	0.00%
Indirect Management with Development Agencies	39	123,480,769	1,543,591	0	1,543,591	1.25%
Other Contracts/Payments	1	1,495,852	16,044	0	16,044	1.07%
W SAHEL	187	279,733,013	4,535,308	447,868	4,983,176	1.78%
Total :	441	754,507,952	6,893,291	1,203,582	8,096,873	1.07%

4.1.1.2. Results of external audits

The annual external audit of accounts of the EUTF Africa for the year 2021 was concluded satisfactorily.

With regards year 2022 an external audit of the accounts is currently in preparation.

4.1.2. Fraud prevention, detection and correction¹⁶⁰

EU Trust Funds are included in the anti-fraud strategy of the DG of the Authorising Officer in charge. Therefore EUTF Africa is subject to OLAF's competence for the anti-fraud matters and OLAF's rules on the management of the related information apply.

4.2. Observations and recommendations made by IAS/ECA

A report on a Performance Audit of the EUTF for Africa was issued at the end of 2018. The EUTF Africa duly took note of the ECA recommendations and took appropriate measures to address them.

A new Performance Audit of the EUTF for Africa is planned in 2023, with publication of the report foreseen for 2024.

With regards the Internal Audit Service of the Commission, a review of the EUTF for Africa has not yet been carried out.

4.3. Assessment of the effectiveness of the internal control systems

The EUTF for Africa 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.

¹⁶⁰ EU Trust Funds are included in the anti-fraud strategy of the DG of the Authorising Officer in charge.

Exceptions, prior approvals, events to be reported and non-compliance events that occurred during the reporting period have been registered and documented (see annex 4.3 for details).

As flexible procedures apply ex-officio for the EUTF, exceptions and derogations are applied as needed when justified. This includes derogations to the rule of nationality and origin as well as reduction of the deadline for submission of tenders. Approvals for direct grant awards or negotiated procedures of service contracts were also applied in justified cases. The majority of such flexible procedures are preferably identified ab-initio and therefore included in the Action Document of each respective programme that is submitted for the approval of the Operational Committee of the Trust Fund.

A small number of cases of non-compliance events were detected. They were however identified and duly corrected and reported.

The Trust Fund Managers have taken appropriate measures to ensure that 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

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.

5. Declaration of assurance (and reservations)

I, the undersigned,

Manager of European Union 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 view¹⁶¹.

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 observations of the Internal Audit Service, the opinion of the Internal Auditor on the state of control and the lessons learnt from the reports of the Court of Auditors 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 Africa

Brussels, date 08/02/2023

(e-signed)

Enrique de Loma-Ossorio Friend

¹⁶¹ True and fair in this context means a reliable, complete and correct view on the state of affairs under the TF

6. Annexes:

Annex 1: tables A and B for section 3.1

A = Country	Contributions pledged (EUR)		Contributions certified (EUR)				Contributions received (EUR)
	All windows	All windows	Allocated by window			Earmarked	31-12-2022 Total
			SAH (A)	HOA (B)	NOA (C)		
Austria	3.000.000	3.000.000		3.000.000		ü	3.000.000
	3.000.000	3.000.000			3.000.000	ü	3.000.000
	1.000.000	1.000.000			1.000.000	ü	1.000.000
	1.000.000	1.000.000			1.000.000	ü	1.000.000
	1.200.000	1.200.000	1.200.000			ü	1.200.000
Belgium	10.000.000	10.000.000	5.500.000	500.000	4.000.000	ü	10.000.000
	2.000.000	2.000.000	2.000.000			ü	2.000.000
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
Croatia	200.000	200.000		100.000,00	100.000,00	ü	200.000
	100.000	100.000	100.000,00			ü	100.000
	300.000	300.000	200.000,00		100.000,00	ü	300.000
Cyprus	100.000	100.000			100.000,00	ü	100.000
Czech Republic	740.000	740.000		740.000		ü	740.000
	8.750.000	8.750.000			8.750.000	ü	8.750.000
	921.624	921.624			921.624	ü	921.624
Denmark	6.001.920,61	6.001.920,61	2.400.768,24	2.400.768,24	1.200.384,12		6.001.921
	4.031.011,92	4.031.011,92			4.031.011,92	ü	4.031.012
	10.076.311,26	10.076.311,26	2.720.604,04	3.325.182,72	4.030.524,50	ü	10.076.311
	10.050.655,30	10.050.655,30	3.350.218,43	3.350.218,43	3.350.218,43	ü	10.050.655
	13.393.528,71	13.393.528,71		13.393.528,71		ü	13.393.529
	6.692.096,63	6.692.096,63	2.007.629,00	2.676.838,63	2.007.629,00	ü	6.692.097
	3.085.964,23	3.085.964,23	3.085.964,23			ü	3.085.964,23
	2.683.447,16	2.683.447,16	2.683.447,16			ü	2.683.447,16
Estonia	150.000	150.000			150.000,00	ü	150.000
	300.000	300.000			300.000	ü	300.000
	1.000.000	1.000.000			1.000.000	ü	1.000.000
	150.000	150.000			150.000	ü	150.000
	150.000	150.000			150.000	ü	150.000
Finland	5.000.000	5.000.000	1.000.000	3.000.000	1.000.000	ü	5.000.000
	2.500.000	2.500.000		2.500.000		ü	2.500.000
	2.000.000	2.000.000		2.000.000		ü	2.000.000
France	3.000.000	3.000.000	1.200.000	1.200.000	600.000		3.000.000
	6.000.000	6.000.000	6.000.000			ü	6.000.000
Germany	3.000.000	3.000.000	1.200.000,00	1.200.000,00	600.000,00		3.000.000
	48.000.000	48.000.000	38.400.000,00		9.600.000,00	ü	48.000.000
	3.000.000	3.000.000			3.000.000,00	ü	3.000.000
	100.000.000	100.000.000			100.000.000,00	ü	100.000.000

A = Country	Contributions pledged (EUR)	Contributions certified (EUR)					Contributions received (EUR)
	All windows	All windows	Allocated by window			Earmarked	31-12-2022
			SAH (A)	HOA (B)	NOA (C)		Total
	3.500.000	3.500.000			3.500.000,00	ü	3.500.000
	25.000.000	25.000.000	25.000.000,00			ü	25.000.000
	42.500.000	42.500.000	30.500.000,00		12.000.000,00	ü	42.500.000
	3.500.000	3.500.000	3.500.000,00			ü	3.500.000
	3.500.000	3.500.000	3.500.000,00			ü	3.500.000
Greece	50.000	50.000			50.000,00	ü	50.000
Hungary	700.000	700.000		700.000		ü	700.000
	8.750.000	8.750.000			8.750.000	ü	8.750.000
Ireland	3.000.000	3.000.000		3.000.000		ü	3.000.000
	3.000.000	3.000.000	1.200.000,00	1.200.000,00	600.000,00		3.000.000
	9.000.000	9.000.000	3.600.000,00	3.600.000,00	1.800.000,00		9.000.000
	755.000	755.000		755.000,00		ü	755.000
Italy	10.000.000	10.000.000	4.000.000	5.000.000	1.000.000	ü	10.000.000
	7.000.000	7.000.000	7.000.000			ü	7.000.000
	15.000.000	15.000.000	15.000.000			ü	15.000.000
	50.000.000	50.000.000	50.000.000			ü	50.000.000
	10.000.000	10.000.000			10.000.000	ü	10.000.000
	10.000.000	10.000.000	10.000.000			ü	10.000.000
	2.000.000	2.000.000	2.000.000,00			ü	2.000.000
	2.000.000	2.000.000		2.000.000		ü	2.000.000
	6.000.000	6.000.000	6.000.000,00			ü	6.000.000
11.000.000	11.000.000	8.000.000,00		3.000.000	ü	11.000.000	
Latvia	50.000	50.000	20.000	20.000	10.000	ü	50.000
	250.000	250.000			250.000	ü	250.000
	300.000	300.000			300.000	ü	300.000
Lithuania	50.000	50.000	20.000	20.000	10.000		50.000
	150.000	150.000			150.000	ü	150.000
	200.000	200.000			200.000	ü	200.000
Luxembourg	3.100.000	3.100.000	3.000.000	100.000		ü	3.100.000
	1.000.000	1.000.000	800.000		200.000	ü	1.000.000
Malta	250.000	250.000		125.000	125.000	ü	250.000
	75.000	75.000			75.000	ü	75.000
	150.000	150.000			150.000	ü	150.000
Netherlands	15.000.000	15.000.000	3.000.000	12.000.000		ü	15.000.000
	1.362.000	1.362.000		1.362.000		ü	1.362.000
	10.000.000	10.000.000			10.000.000	ü	10.000.000
	3.000.000	3.000.000	3.000.000			ü	3.000.000
Norway	3.593.344	3.593.344	1.113.936,65	2.479.407,37		ü	3.593.344
	5.272.037	5.272.037	1.581.611,14	1.581.611,14	2.108.815	ü	5.272.037
	6.287.002	6.287.002	2.095.667,21	2.095.667,21	2.095.667	ü	6.287.002
	6.195.595	6.195.595	2.065.198,31	2.065.198,31	2.065.198	ü	6.195.595
	5.503.931	5.503.931	1.834.643,57	1.834.643,57	1.834.643,57	ü	5.503.931

A = Country	Contributions pledged (EUR)	Contributions certified (EUR)					Contributions received (EUR)
	All windows	All windows	Allocated by window			Earmarked	31-12-2022 Total
			SAH (A)	HOA (B)	NOA (C)		
Poland	1.100.000	1.100.000		1.100.000		ü	1.100.000
	7.070.136	7.070.136			7.070.136	ü	7.070.136
	2.380.612	2.380.612			2.380.612	ü	2.380.612
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	ü	1.350.000
	3.200.000	3.200.000	1.600.000,00		1.600.000,00	ü	3.200.000
Romania	100.000	100.000	40.000,00	40.000,00	20.000,00		100.000
Slovakia	500.000	500.000	200.000,00	200.000,00	100.000,00		500.000
	100.000	100.000		100.000		ü	100.000
	1.000.000	1.000.000			1.000.000	ü	1.000.000
	8.250.000	8.250.000			8.250.000	ü	8.250.000
	500.000	500.000	500.000			ü	500.000
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
	30.000	30.000	30.000,00			ü	30.000
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	6.000.000,00			ü	6.000.000
Sweden	3.000.000	3.000.000	1.200.000	1.200.000	600.000		3.000.000
	3.000.000	3.000.000		3.000.000		ü	3.000.000
	92.584	92.584		92.584		ü	92.584
	5.664.202	5.664.202		5.664.202		ü	5.664.202
Switzerland	4.100.000	4.100.000	1.640.000,00	1.640.000,00	820.000,00		4.100.000
United Kingdom	3.000.000	3.000.000		3.000.000		ü	3.000.000
	3.000.000	3.000.000			3.000.000,00	ü	3.000.000
	7.500.000	7.500.000	3.500.000	2.000.000	2.000.000,00	ü	7.500.000
	7.500.000	7.500.000	3.500.000	2.000.000	2.000.000,00	ü	7.500.000
Total External Contribution	623.158.002	623.158.002	281.404.688	101.001.850	240.751.464		623.158.001,75

B = Programme	Contributions pledged (EUR)	Contributions certified (EUR)					Contributions received (EUR)
	All windows	All windows	Allocated by window			Earmarked	31-12-2022 Total
			SAH (A)	HOA (B)	NOA (C)		
Reserve of the 11th EDF (38-801)	1.000.000.000	1.000.000.000	666.666.667	333.333.333		ü	1.000.000.000
RIP West Africa 11th EDF (38-801)	200.000.000	200.000.000	200.000.000			ü	200.000.000
RIP Central Africa 11th EDF (38-811)	10.000.000	10.000.000	10.000.000			ü	10.000.000
RIP EASAI0 11th EDF (38-807)	50.000.000	50.000.000		50.000.000		ü	50.000.000
NIP ET 11th EDF (38-807)	30.000.000	30.000.000		30.000.000		ü	30.000.000
DG NEAR (admin credits)*	500.000	500.000			500.000	ü	500.000

B = Programme	Contributions pledged (EUR)	Contributions certified (EUR)					Contributions received (EUR)
	All windows	All windows	Allocated by window			Ear marked	31-12-2022
			SAH (A)	HOA (B)	NOA (C)		Total
DG NEAR - C(2016)3505**, C(2017)2453; C(2017)8287; C(2019)3480; C(2020)3368; (2020)4581	411.211.675	411.211.675				411.211.675	308.811.675
DG NEAR - C(2016)7277	25.000.000	25.000.000				25.000.000	25.000.000
DG ECHO (C(2015)8936)**, C(2016) 8795	50.000.000	50.000.000	20.000.000	20.000.000	10.000.000		40.000.000
SSP SS EDF (38-815)	86.400.000	86.400.000		86.400.000			86.400.000
El Nino Horn of Africa - DCI FOOD (39-550)	23.000.000	23.000.000		23.000.000			23.000.000
El Nino Horn of Africa - Reserve of the 11th EDF (39-736; C(2016)6843)	43.500.000	43.500.000		43.500.000			43.500.000
El Nino SAHEL DCI FOOD (C(2016)5207;39-550; contract n°2017/383-433)	10.000.000	10.000.000	10.000.000				10.000.000
El Nino SAHEL EDF (C(2016)6843; 39-650; contract n°2017/383-426)	25.000.000	25.000.000	25.000.000				25.000.000
DCI DEVCO B - MIGR (38-974)**	25.000.000	25.000.000	10.000.000	10.000.000	5.000.000		25.000.000
Sudan Special Measure EDF (39-789)	100.000.000	100.000.000		100.000.000			100.000.000
Reserve of the 11th EDF (39-883)	500.000.000	500.000.000	368.000.000	132.000.000			500.000.000
DCI PANAF (38-855)	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 (C(2017)2395;386-661)	45.000.000	45.000.000		45.000.000			45.000.000
NIP Somalia EDF C(2017)1721 (039-896)	200.000.000	200.000.000		200.000.000			200.000.000
DG HOME AMIF	135.000.000	135.000.000	10.000.000	10.000.000	115.000.000		105.000.000
DCI MIGRATION (C(2017)6275)	230.000.000	230.000.000	140.000.000	60.000.000	30.000.000		220.000.000
DCI MIGRATION (C(2018)7642)	29.500.000	29.500.000	20.500.000	9.000.000			
DCI Food (C(2017)8765) CRIS 040-160	10.000.000	10.000.000		10.000.000			10.000.000
EDF Sudan - Contribution to the European Union Emergency Trust Fund C(2020)872 - (42611)	100.000.000	100.000.000		100.000.000			100.000.000
EDF Special Support Programme for South Sudan (C(2017)8337)	24.533.858	24.533.858		24.533.858			24.533.858
EDF Special Support Programme for South Sudan (C(2017)8337) (2019 Rider)	4.906.772	4.906.772		4.906.772			4.906.772
Reserve of the	500.000.000	500.000.000	375.000.000	125.000.000			500.000.000

B = Programme	Contributions pledged (EUR)	Contributions certified (EUR)					Contributions received (EUR)
	All windows	All windows	Allocated by window			Ear marked	31-12-2022 Total
			SAH (A)	HOA (B)	NOA (C)		
11th EDF C(2018)4437							
RIP and NIP 11th EDF C(2018) 5491	150.000.000	150.000.000		150.000.000		ü	80.000.000
NIP for Eritrea (EDF) C(2019)2960	180.000.000	180.000.000		180.000.000		ü	
DG NEAR - C(2018)8220	27.733.626	27.733.626			27.733.626	ü	27.733.626
DG NEAR (2019) 8959	50.717.716	50.717.716			50.717.716	ü	50.717.716
PIN 11ième FED Niger C(2020) 2551	38.425.000	38.425.000	38.425.000			ü	
PIN 11ième FED Burkina Faso (C(2020)2938)	18.670.000	18.670.000	18.670.000			ü	
PIN 11ième FED Mali C(2020)2549	15.000.000	15.000.000	15.000.000			ü	
PIN 11ième FED Chad C(2020) 2550	2.500.000	2.500.000	2.500.000			ü	
EDF South Sudan C(2020)8530 (CRIS 042-949)	1.903.529	1.903.529		1.903.529		ü	1.903.529
EDF transfer in favour of Mali C(2020)9198	60.000.000	60.000.000	60.000.000			ü	
Total EC Contribution	4.438.502.176	4.438.502.176	1.999.761.667	1.758.577.492	680.163.017		3.872.007.176

	Contributions pledged (EUR)	Contributions certified (EUR)				Total Contributions received (EUR)
		All windows	SAH (A)	HOA (B)	NOA (C)	
Total A + B :	5.061.660.178	5.061.660.178,17	2.281.166.354,98	1.859.579.342,64	920.914.480,55	4.495.165.178

Annex 2: detail of contracted amounts by window in charge for section 3.3

ADM / OP	Managing Entity	L2 Ref	L2 User Reference	LE Official Name	LC Project Start Date	LC Project End Date	L2 FDI Date	Com L2 Last Accepted Payment Date	Legal Com. Status Code	L1 Ref	L2 committed Amount
Adm	DJ	T05.269	T05-EUTF-HOA-REG-19-02_T05.227 - ILO_FREE MOVEMENT OF PERSONS - PAYMENT OF INTEREST DUE TO LATE PAYMENT	INTERNATIONAL LABOUR ORGANIZATION*ORGANISATION INTERNATIONALE DU TRAVAIL			31-12-2017	15-03-2017	CL		551,10
Adm	DJ	T05.725	PAYMENT FOR INTERESTS DUE TO LATE PAYMENT OIM-T05-EUTF-HOA-DJ -41.02 T05.643	INTERNATIONAL ORGANIZATION FOR MIGRATION	30-10-2018	31-12-2018	31-12-2018	19-11-2018	TE		6.921,88
Adm	ET	T05.177	T05-EUTF-HOA-ET-01-08-PAYMENT OF INTERESTS DUE TO LATE PAYMENT'	OXFAM	01-12-2016	30-11-2017	18-08-2021	14-12-2016	CL		1.554,72
Adm	INTPA A 03	T05.1171	T05-EUTF-SAH-REG-06-03 RENFORCEMENT DE LA RESILIENCE DES POPULATIONS DEPLACEES PAR L'INSTABILITE AU NORD-MALI ET SOUTIEN A LA COEXISTENCE PACIFIQUE ENTRE COMMUNAUTES : MAURITANIE : PAIEMENT INTERETS DU DELAI DE PAIEMENT FACTURE T05.628	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-06-2020	31-08-2020	31-12-2020	12-06-2020	VLF		3.962,32
Adm	INTPA A 03	T05.149	T05-EUTF-ADM-SAH-01 SÉMINAIRE AGENTS CONTRACTUELS FONDS FIDUCIAIRE	AMERICAN MANAGEMENT ASSOCIATION EUROPE SA	25-10-2016	30-11-2016	31-12-2017	14-12-2016	CL		10.062,00
Adm	INTPA A 03	T05.1599	LATE PAYMENT INTEREST OF INVOICE T05.4036 - T05-EUTF-SAH-REG-17-01	ALTAI	30-11-2021	31-12-2021	31-12-2021	06-12-2021	VLF		220,08
Adm	INTPA A 03	T05.1601	LATE PAYMENT INTEREST OF INVOICE T05.3918 - T05-EUTF-REG-REG-04-03	INTERNATIONAL ORGANIZATION FOR MIGRATION	29-11-2021	31-12-2021	31-12-2021	06-12-2021	VLF		24.567,31
Adm	INTPA A 03	T05.21	T05-EUTF-ADMINISTRATIVE EXPENSES W HOA AND SAHEL YEAR 2016-2017	COMMISSION EUROPEENNE * EUROPEAN COMMISSION			31-12-2017	22-12-2016	CL		11.768.929,40
Adm	INTPA A 03	T05.493	T05-EUTF-ADMINISTRATIVE EXPENSES FOR HOA AND SAHEL WINDOWS FOR YEAR 2018	COMMISSION EUROPEENNE * EUROPEAN COMMISSION	11-01-2018		31-12-2018	12-01-2018	CL		9.282.136,00
Adm	INTPA A 03	T05.553	T05-EUTF-ADMINIDARTIVE EXPENSES FOR MOU DIGIT MAINTENANCE EUTF WEBSITE	COMMISSION EUROPEENNE * EUROPEAN COMMISSION	24-05-2018		31-12-2018	01-06-2018	CL		53.600,00
Adm	INTPA A 03	T05.553	T05-EUTF-ADMINIDARTIVE EXPENSES FOR MOU DIGIT MAINTENANCE EUTF WEBSITE	COMMISSION EUROPEENNE * EUROPEAN COMMISSION	24-05-2018		31-12-2018	01-06-2018	CL		26.800,00
Adm	INTPA A 03	T05.553	T05-EUTF-ADMINIDARTIVE EXPENSES FOR MOU DIGIT MAINTENANCE EUTF WEBSITE	COMMISSION EUROPEENNE * EUROPEAN COMMISSION	24-05-2018		31-12-2018	01-06-2018	CL		53.600,00
Adm	INTPA A 03	T05.701	T05-EUTF-ADM-SAH-02 SEMINAIRE AGENTS CONTRACTUELS FONDS FIDUCIAIRE (2018)	AMERICAN MANAGEMENT ASSOCIATION EUROPE SA	01-11-2018	05-11-2018	31-12-2019	07-12-2018	CL		18.800,00
Adm	INTPA A 03	T05.751	T05-EUTF-ADMINISTRATIVE EXPENSES FOR HOA AND SAHEL WINDOWS FOR THE PERIOD 2019 TO 2024.	COMMISSION EUROPEENNE * EUROPEAN COMMISSION	05-12-2018	31-12-2024	31-12-2025	23-12-2021	VLF		74.532.340,01
Adm	INTPA A 03	T05.799	T05-EUTF-SAH-REG-03-01 *SUPPORT TO THE STRENGTHENING OF POLICE INFORMATION SYSTEM LATE PAYMENT INTEREST ON INVOICE T05.620 (PR T05.702 + PO T05.688) 1ST FURTHER PREFINANCING	INTERNATIONAL CRIMINAL POLICE ORGANIZATION*ORGANISATION INTERNATIONALE POLICE CRIMINELLE	18-02-2019	18-02-2020	31-12-2020	22-02-2019	CL		5.582,38
Adm	INTPA A 03	T05.816	T05-EUTF-SAH-REG-09-01 LA VOIX DES JEUNES DU SAHEL LATE INTEREST ON BALANCE PAYMENT	CENTRE HENRY DUNANT POUR LE DIALOGUE HUMANITAIRE	08-02-2019	31-12-2019	31-12-2020	19-02-2019	CL		438,93
Adm	INTPA A 03	T05.911	T05-EUTF-ADMINIDARTIVE _ADDITIONAL_EXPENSES FOR MOU DIGIT MAINTENANCE EUTF WEBSITE	COMMISSION EUROPEENNE * EUROPEAN COMMISSION	03-06-2019		31-12-2019	04-06-2019	VLF		20.000,00
Adm	INTPA A 03	T05.911	T05-EUTF-ADMINIDARTIVE _ADDITIONAL_EXPENSES FOR MOU DIGIT MAINTENANCE EUTF WEBSITE	COMMISSION EUROPEENNE * EUROPEAN COMMISSION	03-06-2019		31-12-2019	04-06-2019	VLF		10.000,00
Adm	INTPA A 03	T05.911	T05-EUTF-ADMINIDARTIVE _ADDITIONAL_EXPENSES FOR MOU DIGIT MAINTENANCE EUTF WEBSITE	COMMISSION EUROPEENNE * EUROPEAN COMMISSION	03-06-2019		31-12-2019	04-06-2019	VLF		20.000,00
Adm	INTPA A 04	T05.1157	T05-EUTF-REG-HOA-02-03 SUPPORT TO THE IGAD SUMMIT ON SOLUTIONS FOR SOMALI REFUGEE: PAYMENT INTERESTS DUE TO LATE PAYMENT INVOICE T05.298	INTERGOVERNMENTAL AUTHORITY ON DEVELOPMENT*IGAD	05-05-2020	04-08-2020	31-12-2020	28-05-2020	CL		312,05
Adm	INTPA A 04	T05.787	T05-EUTF-REG-HOA-02-03 PAYMENT INTEREST DUE TO LATE PAYMENT	INTERGOVERNMENTAL AUTHORITY ON DEVELOPMENT*IGAD			01-01-2021				0,00
Adm	"NA"	T05.1692	T05-EUTF-SAH-REG-20-01 PAGES II - PAIEMENT DES INTERETS DE RETARD	CIVI POL CONSEIL, SOCIETE DE CONSEIL ET DE SERVICE DU MINISTERE DE	16-05-2022	18-05-2022	31-12-2022	16-05-2022	CL		7.056,34

ADM / OP	Managing Entity	L2 Ref	L2 User Reference	LE Official Name	LC Project Start Date	LC Project End Date	L2 FDI Date	Com L2 Last Accepted Payment Date	Legal Com. Status Code	L1 Ref	L2 committed Amount
Adm	NE	T05.1659	T05-EUTF-SAH-NE-09-01 - PAYMENT OF INTERESTS DUE TO LATE PAYMENT OF INVOICE T05.1440	L'INTERIEUR UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	28-12-2021	31-01-2022	31-12-2022	28-12-2021	CL		9,133,29
Adm	NEAR TOOS	T05.1305	BUDGETARY COMMITMENT L2 TO PAY LATE INTERESTS ON T05.1849 (PAYMENT REQUEST) - PROJECT T05-EUTF-REG-REG-01-04 (T05.236) MONITORING THE POLITICAL ECONOMY OF HUMAN SMUGGLING IN LIBYA AND THE GREATER SAHARA	THE GLOBAL INITIATIVE AGAINST TRANSNATIONAL ORGANIZED CRIME	27-04-2018	26-08-2023	31-12-2020	14-10-2020	VLF		4,109,51
Adm	NEAR TOOS	T05.1328	BUDGETARY COMMITMENT L2 TO PAY LATE INTERESTS ON T05.1921 (PAYMENT REQUEST) - PROJECT T05-EUTF-NOA-REG-09-02 (T05.1154) CONTRIBUTION AGREEMENT UNHCR MOROCCO 'ENHANCING ACCESS TO RIGHTS FOR REFUGEES IN NORTH AFRICA'	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-01-2020	31-12-2021	19-12-2020	10-11-2020	VLF		575,34
Adm	NEAR TOOS	T05.137	T05-EUTF-NAFR CREATION OF BUDGETARY COMMITMENT FOR PAYMENT OF ADMIN. EXPENSES HQ 2016-2019	COMMISSION EUROPEENNE * EUROPEAN COMMISSION			30-11-2021	06-10-2016	VLF		753,792,00
Adm	NEAR TOOS	T05.1469	CREATION OF BUDGETARY COMMITMENT (L2) FOR PAYMENT OF EUTF NOA ADMINISTRATIVE CREDITS FOR HQ AND EUDS HR NEEDS UNTIL 2024 (DEBIT NOTE NR 3242102150)	COMMISSION EUROPEENNE * EUROPEAN COMMISSION	15-02-2021	16-04-2021	31-12-2024	05-03-2021	VLF		1,517,500,00
Adm	NEAR TOOS	T05.1558	EUTF NOA - LATE INTEREST PAYMENT (INVOICE T05.3886) GENERATED ON THE PAYMENT OF INVOICE T05.3056	UNITED NATIONS CHILDREN'S FUND*LE FFONDS DES NATIONS UNIES POUR L'ENFANCE			31-12-2021				883,29
Adm	NEAR TOOS	T05.1661	BUDGETARY COMMITMENT (L2) FOR PAYMENT OF EUTF NOA ADMINISTRATIVE CREDITS FOR HQ AND EUDS HR NEEDS UNTIL 2024 (DEBIT NOTE 3242113602)	COMMISSION EUROPEENNE * EUROPEAN COMMISSION	23-12-2021	22-03-2022	31-12-2024	02-02-2022	VLF		3,325,000,00
Adm	NEAR TOOS	T05.1662	BUDGETARY COMMITMENT (L2) FOR PAYMENT OF EUTF NOA ADMINISTRATIVE CREDITS FOR HQ AND EUDS HR NEEDS UNTIL 2024 (DEBIT NOTE 3242113914)	COMMISSION EUROPEENNE * EUROPEAN COMMISSION	23-12-2021	30-06-2022	31-12-2024	02-03-2022	VLF		425,000,00
Adm	NEAR TOOS	T05.1693	BUDGETARY COMMITMENT FOR PAYMENT OF EUTF NOA ADMINISTRATIVE CREDITS FOR HQ AND EUDS HR NEEDS (DEBIT NOTE 3242204758)	COMMISSION EUROPEENNE * EUROPEAN COMMISSION	10-05-2022	09-08-2022	31-12-2024	16-05-2022	VLF		374,677,60
Adm	NEAR TOOS	T05.268	T005-CREATION OF L2 COMMITMENT FOR SERVICE CONTRACT T05.105 - CECOFORMA	CONCEPTION, ETUDES ET COOPERATION DE FORMATION			22-02-2018	02-06-2017	VLF		8,602,00
Adm	NEAR TOOS	T05.289	T005 - CREATION OF BUDGETARY COMMITMENT FOR PAYMENT OF DEBIT NOTRE TO NEAR HR FOR STAFF COSTS (AC FGIV) FOR N AFR WINDOW OF THE AFRICA EUTF	COMMISSION EUROPEENNE * EUROPEAN COMMISSION			30-12-2020	26-04-2017	VLF		280,000,00
Adm	NEAR TOOS	T05.536	CREATION OF BUDGETARY COMMITMENT (EN) FOR PAYMENT OF EUTF ADMIN CREDITS FOR HQ AND DELEGATIONS 2018-2022 - DEBIT NOTE NR.3241804405	COMMISSION EUROPEENNE * EUROPEAN COMMISSION			31-12-2025	18-04-2018	VLF		6,828,133,44
Adm	NG	T05.531	T05-EUTF-SAH-NG-07-01 - RESTORING AND PROMOTING SUSTAINABLE AGRICULTURE BASED LIVELIHOODS FOR FOOD SECURITY AND NUTRITION IMPROVEMENT IN BORNO STATE - PAYMENT OF INTERESTS DUE TO LATE PAYMENT.	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS*ORGANISATION DES NATIONS UNIES POUR L'ALIMENTATION ET L'AGRICULTURE	01-02-2018	31-01-2021	30-06-2022	16-03-2018	CL		1,979,83
Adm	SS	T05.1168	T05-EUTF-HOA-SS-48.01-PAYMENT OF INTEREST DUE TO LATE PAYMENT	UNITED NATIONS CHILDREN'S FUND*LE FFONDS DES NATIONS UNIES POUR L'ENFANCE	05-05-2020	31-12-2020	31-12-2020	06-05-2020	CL		10,958,55
Adm	SS	T05.1207	T05-EUTF-HOA-SS-48.02-PAYMENT OF INTEREST DUE TO LATE PAYMENT	WORLD FOOD PROGRAMME*PROGRAMME ALIMENTAIRE MONDIAL			31-12-2020				0,00
Adm	SS	T05.1227	T05-EUTF-HOA-SS-48.02-PAYMENT OF INTEREST DUE TO LATE PAYMENT	WORLD FOOD PROGRAMME*PROGRAMME ALIMENTAIRE MONDIAL	17-07-2020	31-12-2020	31-12-2020	17-07-2020	CL		8,035,63
Adm	TD	T05.722	T05-EUTF-SAH-TD-01-02 / ETUDES ET SUPERVISION DES TRAVAUX DE RÉALISATION_PAYMENT OF INTERESTS DUE TO LATE PAYMENT	HYDRO CONSEIL	05-11-2018	05-11-2018	31-12-2018	27-12-2018	CL		1,091,70

ADM / OP	Managing Entity	L2 Ref	L2 User Reference	LE Official Name	LC Project Start Date	LC Project End Date	L2 FDI Date	Com L2 Last Accepted Payment Date	Legal Com. Status Code	L1 Ref	L2 committed Amount
Adm	UG	T05.229	T05-EUTF-UG-07-02 'PAYMENT OF INTERESTS DUE TO LATE PAYMENT'	DANSK FLYGTNINGEJAE LP FORENING*DANISH REFUGEE COUNCIL	16-12-2016	31-01-2017	31-12-2017	20-12-2016	CL		1.260,10
Adm	UG	T05.230	T05-EUTF-HOA-UG-08 PAYMENT OF INTEREST DUE TO LATE PAYMENT	INTERNATIONAL ORGANIZATION FOR MIGRATION			31-12-2017	19-12-2016	CL		653,89
Administrative											109.398.820,69

ADM / OP	Managing Entity	L2 Ref	L2 User Reference	LE Official Name	LC Project Start Date	LC Project End Date	L2 FDI Date	Com L2 Last Accepted Pay. Date	Legal Com. Status Code	L1 Ref	L2 committed Amount
Op	ML	T05.1622	T05-EUTF- SAH-ML-14 PROGRAMME DE SOUTIEN A LA TRANSITION EN REPUBLIQUE DU MALI (PST-ML) - PROJET D;APPUI AUX REFORMES ET AUX ELECTIONS AU MALI (PAREM) 2021-2023	UNITED NATIONS DEVELOPMENT PROGRAMME*PROGRAMME DES NATIONS UNIES POUR LE DEVELOPPEMENT	01-01-2022	31-12-2023	30-06-2025	13-01-2022	VLF	T05.1504	15.000.000,00
Op	ML	T05.1631	T05-EUTF-SAH-ML-14-12 « RESILIENCE ET DEVELOPPEMENT DURABLE SUR LA BANDE AGROPASTORALE AU MALI » CONTRAT DE SUBVENTION	WORLD FOOD PROGRAMME*PROGRAMME ALIMENTAIRE MONDIAL	01-02-2022	31-01-2025	31-07-2026	17-01-2022	VLF	T05.1504	12.500.000,00
Op	NEAR TOOS	T05.336	T05 DELEGATION AGREEMENT "RESILIENCE BUILDING PROGRAMME FOR VULNERABLE CHILDREN IN LIBYA, INCLUDING HOST COMMUNITIES, MIGRANT AND REFUGEE CHILDREN" - UNICEF - T05-EUTF-NOA-LY-03-02/T05.144 AD. 2	UNITED NATIONS CHILDREN'S FUND*LE FONDS DES NATIONS UNIES POUR L'ENFANCE	09-06-2017	31-03-2023	30-09-2024	10-02-2022	VLF	T05.318	11.000.000,00
Op	NEAR TOOS	T05.346	T05 - DELEGATION AGREEMENT WITH IOM "PROTECTING VULNERABLE MIGRANTS AND STABILIZING COMMUNITIES IN LIBYA" T05-EUTF-NOA-LY-03-01/T05.141 ADDENDUM NO 2	INTERNATIONAL ORGANIZATION FOR MIGRATION	01-05-2017	31-08-2021	28-02-2023	12-07-2021	VLF	T05.318	38.000.000,00
Op	NEAR TOOS	T05.653	T05. CREATION OF A CL2 FOR THE DELEGATION AGREEMENT WITH GIZ CALLED "CAPACITY BUILDING THROUGH URBAN INFRASTRUCTURE DEVELOPMENT (CBUIP)" EURO 17 M	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	16-03-2020	30-09-2024	29-03-2026	30-03-2022	VLF	T05.315	17.000.000,00
Op	NEAR TOOS	T05.960	T05-EUTF-NOA-EG-01-06 (T05.255) CA WITH AICS "MULTI-EDUCATIONAL PROGRAMME FOR EMPLOYMENT PROMOTION IN MIGRATION-AFFECTED AREAS - MEPEP"	AGENZIA ITALIANA PER LA COOPERAZIONE ALLO SVILUPPO	01-01-2021	31-12-2023	08-03-2024	16-12-2020	VLF	T05.315	6.029.525,08
Op	BF	T05.1325	T05-EUTF-SAH-REG-18-12 PROJET DE CELLULE INTER CONSORTIA DU PROGRAMME DE DEVELOPPEMENT D;URGENCE DANS LES REGIONES DE LA BOUCLE DU MOUHOUN, DU NORD, DU SAHEL ET DE L;EST (CI-PDU)	TERRE DES HOMMES-AIDE A L'ENFANCE DANS LE MONDE FONDATION*TERRE DES HOMMES KINDERHILFE WELTWEIT STIFTUNG*TERRE DES HOMMES HELPING CHILDREN W	01-09-2020	31-08-2024	28-02-2026	03-02-2022	VLF	T05.739	1.400.000,00
Op	BF	T05.1342	T05-EUTF-REG-SAH-01-09 ÉVALUATION D;IMPACT DU PROJET MULTISECTORIEL INTÉGRÉ DE RÉSILIENCE DES MÉNAGES PAUVRES ET TRÈS PAUVRES FACE À L;INSÉCURITÉ ALIMENTAIRE ET NUTRITIONNELLE , DANS LA BOUCLE DU MOUHOUN ET LA RÉGION DE L;EST AU BURKINA FASO	INNOVATIONS FOR POVERTY ACTION A NON PROFIT CORPORATION	16-11-2020	15-10-2022	15-04-2024	07-12-2022	VLF	T05.131	375.000,00
Op	BF	T05.1409	T05-EUTF-SAH-REG-18-16 PROJET DE RENFORCEMENT DE L;ACCÈS À L;EAU POTABLE ET ASSAINISSEMENT AU PROFIT DES PERSONNES DÉPLACÉES INTERNES (PDI) DANS LA RÉGION DU SAHEL.	CROIX ROUGE BURKINABE ASSOCIATION*	24-12-2020	23-12-2024	30-06-2026	27-05-2022	VLF	T05.739	2.000.000,00
Op	BF	T05.1410	T05-EUTF-SAH-REG-18-05 PROJET DE CONSOLIDATION DES SYSTEMES D'ADDUCTION D'EAU POTABLE ET D'ASSAINISSEMENT DES VILLES DE DORI ET DJIBO AU SAHEL (P-CSEPA)	OFFICE NATIONALE DE L'EAU ET DE L'ASSAINISSEMENT	24-12-2020	23-12-2024	31-01-2026	19-01-2021	VLF	T05.739	3.000.000,00

ADM / OP	Managing Entity	L2 Ref	L2 User Reference	LE Official Name	LC Project Start Date	LC Project End Date	L2 FDI Date	Com L2 Last Accepted Pay. Date	Legal Com. Status Code	L1 Ref	L2 committed Amount
Op	BF	T05.1414	T05-EUTF-SAH-BF-08-12: SUR LES CHEMINS DU DIALOGUE - PRÉVENTION DE L'EXTRÉMISME VIOLENT AUTOCHTONE À TRAVERS LA PROMOTION DU DIALOGUE INTERRELIGIEUX ET INTERCOMMUNAUTAIRE, DE LA BASE AUX INSTITUTIONS PUBLIQUES	PROGETTO MONDO MOVIMENTO LAICI AMERICA LATINA - ONLUS	18-12-2020	17-06-2023	15-01-2025	14-06-2022	VLF	T05.469	1.000.000,00
Op	BF	T05.1488	T05-EUTF-SAH-BF-11 « APPUI À LA JUSTICE AU BURKINA FASO POUR RENFORCER LA LUTTE CONTRE L'IMPUNITÉ AU TRAVERS D'UNE JUSTICE PLUS ACCESSIBLE ET EFFICACE »	ENABEL, BELGISCH ONTWIKKELINGSAGENTSCHAP*ENABEL, AGENCE BELGE DE DEVELOPPEMENT	15-04-2021	14-04-2024	14-10-2025	26-05-2021	VLF	T05.1301	3.800.000,00
Op	BF	T05.1491	T05-EUTF-SAH-BF-11-02 « APPUI AU RENFORCEMENT DE LA JUSTICE MILITAIRE ET DE LA JUSTICE DE PROXIMITÉ POUR LUTTER CONTRE L'IMPUNITÉ AU BURKINA FASO (AJUMJUP) »	ASSOCIATION COGINTA	01-05-2021	30-04-2024	30-09-2025	18-05-2021	VLF	T05.1301	6.000.000,00
Op	BF	T05.1507	T05-EUTF-SAH-BF-05-02 - ÉVALUATION DU PROGRAMME D'APPUI À L'EMPLOI DANS LES ZONES FRONTALIÈRES ET PÉRIPHÉRIQUES	BUREAU D ETUDES DE CONSEILS ET D APPUI A LA RECHERCHE POUR LE DEVELOPPEMENT	03-06-2021	21-08-2021	28-04-2023	04-11-2021	CL	T05.203	31.320,65
Op	BF	T05.1567	T05-EUTF-SAH-BF-01-06 CONTRAT DE VERIFICATION DES DEPENSES DU PROJET RESIANE(T05.301) "RENFORCER DURABLEMENT ET DE MANIÈRE INTÉGRÉE LA RÉSILIENCE DES POPULATIONS VULNÉRABLES À L'INSÉCURITÉ NUTRITIONNELLE DANS LA RÉGION DE L'EST"	DELOITTE BEDRIJFSREVISOREN/REVISEURS D'ENTREPRISES	19-10-2021	19-01-2022	09-07-2023		VLF	T05.44	27.373,00
Op	BF	T05.1568	T05-EUTF-SAH-BF-01-07 CONTRAT DE VERIFICATION DE DEPENSES DU PROJET "PROJET MULTISECTORIEL INTÉGRÉ DE RÉSILIENCE DES MÉNAGES PAUVRES ET TRÈS PAUVRES FACE À L'INSÉCURITÉ ALIMENTAIRE... DE LA BOUCHE DE MOUHOUN AU BURKINA FASO" (T05.309)	MAZARS SA*	20-10-2021	18-01-2022	18-07-2023		VLF	T05.44	18.110,00
Op	BF	T05.1612	T05-EUTF-SAH-BF-10-01_ RETOUR DE LA CONFIANCE ET RENFORCEMENT DES CAPACITÉS SÉCURITAIRES AU BURKINA FASO (RENFORCES BURKINA FASO III)	EXPERTISE FRANCE	17-12-2021	16-06-2024	16-12-2025	21-12-2021	VLF	T05.1262	7.000.000,00
Op	BF	T05.1613	CONTRAT T05-EUTF-SAH-BF-01-08_VÉRIFICATION DES DEPENSES DU CONTRAT "T05-EUTF-SAH-BF-01-02 PROJET DE RENFORCEMENT DE LA RÉSILIENCE DES COMMUNAUTÉ VULNÉRABLES DU SAHEL ET DU NORD_T05.317"_ERNST & YOUNG REVISEURS D'ENTREPRISES	ERNST & YOUNG BEDRIJFSREVISOREN*ERNST ET YOUNG REVISEURS D'ENTREPRISES	01-01-2022	02-04-2022	02-10-2023		VLF	T05.44	28.779,00
Op	BF	T05.1615	CONTRAT T05-EUTF-REG-SAH-02-64_ "EVALUATION FINALE STRATÉGIQUE ET PROSPECTIVE DES PROJETS "PRÉVENTION DE L'EXTRÉMISME VIOLENT"_NIRAS AS	NIRAS AS	13-12-2021	07-11-2022	08-05-2024	21-12-2021	VLF	T05.31	217.747,50
Op	BF	T05.164	T05-EUTF-SAH-BF-02-01 - INSERTION ET STABILISATION SOCIO ECONOMIQUE DES JEUNES ET FEMMES DANS LA PROVINCE DU SENO (REGION DE DORI)	AGENZIA ITALIANA PER LA COOPERAZIONE ALLO SVILUPPO	01-01-2017	30-04-2020	31-10-2021	04-10-2019	CL	T05.45	5.153.327,58
Op	BF	T05.164	T05-EUTF-SAH-BF-02-01 - INSERTION ET STABILISATION SOCIO ECONOMIQUE DES JEUNES ET FEMMES DANS LA PROVINCE DU SENO (REGION DE DORI)	REPUBBLICA ITALIANA* REPUBBLIQUE ITALIENNE ITALIAN REPUBLIC	01-01-2017	30-04-2020	31-10-2021	04-10-2019	CL	T05.45	
Op	BF	T05.1686	T05-EUTF-SAH-BF-09-03_MARCHÉ SPÉCIFIQUE DE SERVICES "EVALUATION EX-POST PROJETS DE FORMATION PROFESSIONNELLE ET EMPLOI DÉLÉGATION DE BURKINA FASO"_DT GLOBAL EUROPE S.L.	DT GLOBAL IDEV EUROPE S.L.U.	14-03-2022	11-07-2022	12-01-2024	07-04-2022	VLF	T05.470	89.218,00
Op	BF	T05.176	T05-EUTF-SAH-BF-03 PROGRAMME D'APPUI À LA GESTION INTÉGRÉE DES FRONTIÈRES AU BURKINA FASO (PAGIF-BF)	DEUTSCHE GESELLSCHAFT FÜR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	13-12-2016	31-12-2021	01-07-2022	08-07-2021	VLF	T05.74	30.000.000,00
Op	BF	T05.280	T05-EUTF-REG-REG-02-02 - ATELIER DE PRÉPARATION EN VUE DE LA CONTRACTUALISATION DES SUBVENTIONS DANS LE CADRE DU PROGRAMME RÉSILIENCE BF (DECISION N°T05-EUTF-SAH-BF-01)	BRAVIA HOTEL OUAGADOUGOU	14-03-2017	15-05-2017	31-12-2017	18-05-2017	CL	T05.31	3.414,86
Op	BF	T05.301	T05-EUTF-SAH-BF-01-03 - RESIANE : RENFORCER DURABLEMENT ET DE MANIÈRE INTÉGRÉE LA RÉSILIENCE	ACTION CONTRE LA FAIM*ACF	01-05-2017	31-01-2020	31-12-2021	28-04-2021	CL	T05.44	6.494.883,02

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			DES POPULATIONS VULNERABLES A L'INSECURITE NUTRITIONNELLE DANS LA REGION DE L'EST								
Op	BF	T05.302	T05-EUTF-SAH-BF-01-05 - 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	ASSOCIATION FEDERATION HANDICAP INTERNATIONAL*HI HANDICAP INTERNATIONAL FEDERATION	07-06-2017	06-03-2020	31-12-2021	22-03-2021	CL	T05.44	4.984.825,74
Op	BF	T05.309	T05-EUTF-SAH-BF-01-01 - PROJET MULTISECTORIEL INTEGRE DE RESILIENCE DES MENAGES PAUVRES ET TRES PAUVRES FACE A L'INSECURITE ALIMENTAIRE ET NUTRITIONNELLE DANS LES PROVINCES SEPTENTRIONALES DE LA BOUCLE DU MOUHOUN AU BURKINA FASO	TERRE DES HOMMES-AIDE A L'ENFANCE DANS LE MONDE FONDATION*TERRE DES HOMMES KINDERHILFE WELTWEIT STIFTUNG*TERRE DES HOMMES HELPING CHILDREN W	01-05-2017	31-01-2020	31-07-2021	25-08-2020	CL	T05.44	5.349.999,99
Op	BF	T05.311	T05-EUTF-SAH-BF-01-04 - PROGRAMME LRRD DE RENFORCEMENT DE LA RESILIENCE DES COMMUNAUTES VULNERABLES DANS LES PROVINCES DU SOUM ET DU LOROUUM	ASSOCIAZIONE INTERNAZIONALE VOLONTARI LAICI*LAY VOLUNTEERS INTERNATIONAL ASSOCIATION	01-05-2017	31-03-2020	30-09-2021	24-08-2020	CL	T05.44	4.994.043,57
Op	BF	T05.317	T05-EUTF-SAH-BF-01-02 - PROJET DE RENFORCEMENT DE LA RESILIENCE DES COMMUNAUTES VULNERABLES DU SAHEL ET DU NORD	FUNDACION OXFAM INTERMON*OI	01-05-2017	31-03-2020	30-09-2021	30-11-2020	CL	T05.44	8.010.374,76
Op	BF	T05.358	T05-EUTF-SAH-BF-05-01 - PROGRAMME D'APPUI A L'EMPLOI DANS LES ZONES FRONTALIÈRES ET PÉRIPHÉRIQUES AU BURKINA FASO	EXPERTISE FRANCE	01-07-2017	31-12-2020	30-06-2022	13-11-2019	CL	T05.203	6.932.809,22
Op	BF	T05.392	T05-EUTF-SAH-BF-06-01 - TUJUMA - APPUI A LA COMPÉTENCE PROFESSIONNELLE, L'ENTREPRENARIAT ET L'EMPLOI DES JEUNES ET DES FEMMES DANS LES RÉGIONS RURALES DU BURKINA FASO	AUSTRIAN DEVELOPMENT AGENCY GMBH	01-01-2018	31-03-2023	30-09-2024	04-05-2022	VLF	T05.202	8.000.000,00
Op	BF	T05.400	T05-EUTF-REG-REG-01-03- ETAT DES LIEUX DES CONNAISSANCES SUR LE RELIGIEUX AU BURKINA FASO	INSTITUT DE RECHERCHE POUR LE DEVELOPPEMENT*	24-10-2017	31-10-2018	30-04-2020	11-07-2019	CL	T05.131	71.140,00
Op	BF	T05.401	T05-EUTF-REG-REG-02-09 COMMUNICATION ET VISIBILITE DES PROJETS FFU AU BURKINA FASO	KABRE NOARO	12-10-2017	30-04-2018	30-06-2019	09-04-2018	CL	T05.31	2.500,00
Op	BF	T05.407	T05-EUTF-SAH-REG-06-02 RENFORCEMENT DE LA RESILIENCE DES POPULATIONS DÉPLACÉES PAR L'INSTABILITÉ AU NORD-MALI ET SOUTIEN À LA COEXISTENCE PACIFIQUE ENTRE COMMUNAUTÉS	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-07-2017	31-12-2020	30-06-2022	02-02-2021	CL	T05.226	4.900.000,00
Op	BF	T05.425	T05-EUTF-SAH-BF-04-01: INITIATIVE EUTF-OIM POUR LA PROTECTION ET LA REINTEGRATION DES MIGRANTS AU BURKINA FASO	INTERNATIONAL ORGANIZATION FOR MIGRATION	01-09-2017	31-08-2021	28-02-2023	25-06-2021	VLF	T05.212	8.300.000,00
Op	BF	T05.485	T05-EUTF-SAH-REG-04-02 GAR-SI SAHEL (GROUPE D'ACTION RAPIDES-SURVEILLANCE ET INTERVENTION AU SAHEL/ BURKINA FASO	FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRACION AND PUBLIC POLICIES	01-01-2018	31-03-2023	30-09-2024	17-10-2022	VLF	T05.73	16.877.411,00
Op	BF	T05.518	T05-EUTF-SAH-BF-08-01 CONTRAT DE SUBVENTION PROMEDIATION "GESTION DES CRISES ET STABILISATION DANS LE SOUM ET LA REGION DU SAHEL"	PROMEDIATION	01-03-2018	01-03-2021	01-09-2022	03-12-2021	CL	T05.469	742.188,50
Op	BF	T05.540	T05-EUTF-SAH-BF-09-01 APPUI BUDGETAIRE POUR LA MISE EN ŒUVRE DU PROGRAMME D'URGENCE SAHEL DU BURKINA FASO	BURKINA FASO*	01-06-2018	04-11-2021	12-04-2023	09-11-2020	CL	T05.470	73.500.000,00
Op	BF	T05.567	T05-EUTF-REG-SAH-02-17: CONTRAT DE SERVICES POUR LA PARTICIPATION DE L'UNION EUROPEENNE AUX JOURNÉES DE LA FABRIQUE ET DE L'ENTREPRENARIAT BURKINABÉ/ ICI PE	ICI PARTENAIRE ENTREPRISES*	30-05-2018	31-08-2018	31-08-2018	01-08-2018	CL	T05.31	24.925,00
Op	BF	T05.575	T05-EUTF-REG-SAH-02-19 TECHNICAL COOPERATION FACILITY : REALISATION DE 5 ARTICLES SUR LE FFU AU BURKINA FASO	KABRE NOARO	19-06-2018	31-10-2018	30-04-2020	17-02-2020	CL	T05.31	2.500,00
Op	BF	T05.618	T05-EUTF-SAH-BF-07-01 CONTRAT DE SUBVENTION	DIAKONIA	03-07-2018	02-01-2022	01-07-2023	19-07-2021	VLF	T05.468	2.000.000,00

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			DIAKONIA "DIALOGUE ET CHANGEMENT SOCIAL"								
Op	BF	T05.623	T05-EUTF-REG-SAH-01-02 CONTRAT DE SUBVENTION INNOVATIONS FOR POVERTY ACTION: EVALUATION D'IMPACT DU PROJET MULTISECTORIEL INTÉGRÉ DE RÉSILIENCE DES MÉNAGES PAUVRES ET TRÈS PAUVRES FACE À L'INSÉCURITÉ ALIMENTAIRE ET NUTRITIONNELLE	INNOVATIONS FOR POVERTY ACTION A NON PROFIT CORPORATION	19-07-2018	19-07-2020	01-01-2022	10-02-2022	CL	T05.131	500.000,00
Op	BF	T05.630	T05-EUTF-SAH-BF-07-02 CONTRAT DE SUBVENTION AU MENA : PROJET D'APPUI A LA MODERNISATION DE L'ENSEIGNEMENT FRANCO-ARABE AU BURKINA FASO	BURKINA FASO*	14-07-2018	12-08-2022	12-05-2024	15-04-2021	VLF	T05.468	7.000.000,00
Op	BF	T05.669	T05-EUTF-SAH-BF-09 APPUI BUDGÉTAIRE POUR LA MISE EN ŒUVRE DU PROGRAMME D'URGENCE SAHEL DU BURKINA FASO	EAU VIVE	01-09-2018	30-11-2020	30-05-2022	21-07-2021	CL	T05.470	
Op	BF	T05.669	T05-EUTF-SAH-BF-09 APPUI BUDGÉTAIRE POUR LA MISE EN ŒUVRE DU PROGRAMME D'URGENCE SAHEL DU BURKINA FASO	EAU VIVE INTERNATIONALE	01-09-2018	30-11-2020	30-05-2022	21-07-2021	CL	T05.470	925.251,15
Op	BF	T05.716	T05-EUTF-SAH-BF-08-02 MONITORING DES DYNAMIQUES RELIGIEUSES ET RENFORCEMENT DE LA COHESION ENTRE LES COMMUNAUTÉS	BURKINA FASO*	27-10-2018	26-01-2020	26-07-2021	03-12-2018	CL	T05.469	112.000,00
Op	BF	T05.770	T05-EUTF-SAH-BF-08-03 : ENSEMBLE POUR LE DIALOGUE! PRÉVENTION DE L'EXTRÉMISME VIOLENT AUTOCHTONE À TRAVERS LA PROMOTION DU DIALOGUE INTERRELIGIEUX ET INTERCOMMUNAUTAIRE, DE LA BASE AUX INSTITUTIONS PUBLIQUES	PROGETTO MONDO MOVIMENTO LAICI AMERICA LATINA - ONLUS	15-01-2019	14-07-2021	15-12-2023	07-02-2022	CL	T05.469	689.246,96
Op	BF	T05.771	T05-EUTF-SAH-BF-08-04: PROJET D'APPUI À LA STABILISATION DES RÉGIONS NORD ET EST DU BURKINA À TRAVERS LE RENFORCEMENT DE L'AGROPASTORALISME ET DU PASTORALISME	ASSOCIATION POUR LA PROMOTION DE L'ELEVAGE AU SAHEL ET EN SAVANE*PROMOTION DES ELEVEURS	15-01-2019	14-07-2021	15-12-2023	17-01-2022	CL	T05.469	795.927,25
Op	BF	T05.779	T05-EUTF-SAH-BF-05: REVALORISATION DE L'ÉCONOMIE PASTORALE DANS LES RÉGION DU SAHEL ET DU CENTRE NORD PAR LA PROMOTION DE LA COEXISTENCE PACIFIQUE : PROJET DJAM	VETERINAIRES SANS FRONTIÈRES-BELGIQUE ASBL DIERENARTSEN ZONDER GRENZEN VZW*VSF DZG	01-02-2019	31-07-2021	01-02-2023	21-10-2022	VLF	T05.469	1.400.000,00
Op	BF	T05.782	T05-EUTF-SAH-BF-08-06: RENFORCEMENT DU DIALOGUE SOCIAL ET RELIGIEUX AU SEIN DES COMMUNAUTÉS DU NORD ET DU CENTRE-NORD DU BURKINA FASO (REDIRE)	FUNDACION EDUCACION Y COOPERACION	01-02-2019	31-07-2021	01-02-2023	09-09-2022	CL	T05.469	700.000,00
Op	BF	T05.783	T05-EUTF-SAH-BF-08-07: DIALOGUE INCLUSIF POUR UN « MIEUX VIVRE ENSEMBLE » POUR LA PAIX ET LA SÉCURITÉ DANS LA RÉGION DU SAHEL	SOLIDAR SUISSE SCHWEIZERISCHES ARBEITERHILFSWERK SAH*OEUVRE SUISSE D4ENTRAIDE OUVRIERE OSEO SWISS LABOURASSISTANCE SLA	01-02-2019	31-07-2021	01-02-2023	06-04-2022	CL	T05.469	679.360,17
Op	BF	T05.788	T05-EUTF-SAH-BF-08-08 DES AMBASSADEURS DE LA JEUNESSE POUR LE RENFORCEMENT DU DIALOGUE ET DE LA COHÉSION SOCIALE DANS LA RÉGION DE L'EST DU BURKINA FASO TOUCHÉE PAR L'EXTRÉMISME VIOLENT	ASSOCIATION SEMFILMS	01-02-2019	31-07-2021	01-02-2023	19-11-2021	CL	T05.469	695.624,75
Op	BF	T05.835	T05-EUTF-SAH-BF-08-09: PROJET D'ACCOMPAGNEMENT DES CONSORTIA DANS LE CADRE DE LA MISE EN ŒUVRE DU PROGRAMME FFU-PEV DANS LES RÉGIONS DU CENTRE NORD, DU NORD, DU SAHEL, DE L'EST, DES HAUTS BASSINS ET DU CENTRE (PAC)	TERRE DES HOMMES-AIDE A L'ENFANCE DANS LE MONDE FONDATION*TERRE DES HOMMES KINDERHILFE WELTWEIT STIFTUNG*TERRE DES HOMMES HELPING CHILDREN W	15-04-2019	30-06-2021	30-12-2022	09-03-2022	CL	T05.469	610.000,00
Op	BF	T05.938	T05-EUTF-SAH-BF-08-10 PROJET INTEGRE DE MONITORING, SUIVI ET DE PREVENTION DE LA RADICALISATION ET DE L'EXTRÉMISME VIOLENT AU BURKINA FASO	KEOOGO	01-07-2019	30-06-2021	31-12-2022	19-11-2021	CL	T05.469	463.211,79
Op	BI	T05.1346	T05-EUTF-HOA-REG-79-03 * PROTECTION, HEALTH, LIVELIHOOD FOR REFUGEES IN BURUNDI * - UNHCR	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	16-11-2020	15-11-2023	15-05-2024	20-11-2020	VLF	T05.902	500.000,00
Op	BI	T05.1351	T05-EUTF-HOA-REG-79-04 * PROTECTION, HEALTH,	INTERNATIONAL RESCUE COMMITTEE INC	16-11-2020	30-12-2022	15-05-2024	22-04-2022	VLF	T05.902	2.000.000,00

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Op	BI	T05.1640	LIVELIHOOD FOR REFUGEES IN BURUNDI * -IRC T05-EUTF-HOA-REG-79-08 * PROTECTION AND ASSISTANCE FOR BURUNDIAN RETURNÉES * - UNHCR	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-01-2022	31-12-2023	30-06-2025	28-12-2021	VLF	T05.902	4.000.000,00
Op	CD	T05.971	T05-EUTF-HOA-REG-71-01 SOUTIEN AUX RÉFUGIÉS SUD-SOUDANAIS ET AUX COMMUNAUTÉS HÔTES EN RDC	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-04-2019	30-12-2022	01-07-2023	21-12-2020	VLF	T05.808	3.000.000,00
Op	CI	T05.1406	T05-EUTF-SAH-CI-02-01 « APPUI À LA MISE EN ŒUVRE DE LA STRATÉGIE NATIONALE DE L'ÉTAT CIVIL ET DE L'IDENTIFICATION DE CÔTE D'IVOIRE»	CIVI POL CONSEIL, SOCIETE DE CONSEIL ET DE SERVICE DU MINISTRE DE L'INTERIEUR	22-12-2020	21-12-2023	30-06-2025	28-10-2022	VLF	T05.1224	4.949.739,82
Op	CI	T05.1424	T05-EUTF-SAH-CI-03-01 « PROGRAMME DE SOUTIEN ET DE RELANCE À L'ÉCONOMIE DANS LE CONTEXTE DE LA CRISE DU COVID 19 EN CÔTE D'IVOIRE (PSRE-COVID-CI) »	REPUBLIQUE DE COTE D IVOIRE*REPUBLIC OF IVORY COAST	28-05-2021	27-05-2024	31-12-2023	29-09-2021	VLF	T05.1225	24.000.000,00
Op	CI	T05.1442	T05-EUTF-SAH-CI-03 « PROGRAMME DE SOUTIEN ET DE RELANCE À L'ÉCONOMIE DANS LE CONTEXTE DE LA CRISE DU COVID 19 EN CÔTE D'IVOIRE - ASSISTANCE TECHNIQUE POUR LE FONDS DE SOUTIEN AUX GRANDES ENTREPRISES DANS LE CADRE DE LA REPOSE COVID-19	ERNST & YOUNG*	31-12-2020	30-10-2024	01-01-2024	22-12-2022	VLF	T05.1225	891.880,00
Op	CI	T05.342	T05-EUTF-SAH-REG-08-01 INITIATIVE FFUE Œ OIM POUR LA PROTECTION ET LA RÉINTÉGRATION DES MIGRANTS : CÔTE D'IVOIRE	INTERNATIONAL ORGANIZATION FOR MIGRATION	03-06-2017	02-04-2021	30-11-2022	01-10-2018	VLF	T05.205	2.700.000,00
Op	CM	T05.125	T05-EUTF-SAH-CM-03-01 PROJET D INVESTISSEMENT EN APPUI AU DEVELOPPEMENT ECONOMIQUE LOCAL DANS L EXTREME NORD, FAVORISANT L EMPLOI ET L INSERTION DES JEUNES (APPROCHE HIMO)	AGENCE FRANCAISE DE DEVELOPPEMENT	21-09-2016	20-04-2020	31-12-2019	25-03-2019	CL	T05.47	10.000.000,00
Op	CM	T05.355	T05-EUTF-SAH-CM-04-01 INITIATIVE FFUE Œ OIM POUR LA PROTECTION ET LA RÉINTÉGRATION DES MIGRANTS : CAMEROUN	INTERNATIONAL ORGANIZATION FOR MIGRATION	17-06-2017	31-05-2021	21-12-2021	10-12-2019	VLF	T05.211	3.300.000,00
Op	CM	T05.359	T05-EUTF-SAH-CM-01.01- RESILIENT .PROGRAMME DE REDRESSEMENT ECONOMIQUE ET SOCIAL INCLUSIF ET DE LUTTE CONTRE L'INSECURITE ALIMENTAIRE ET NUTRITIONNELLE DES TERRITOIRES DU NORD CAMEROUN	ACTION CONTRE LA FAIM*ACF	21-07-2017	31-12-2020	17-01-2022	07-12-2021	CL	T05.46	12.950.271,38
Op	CM	T05.360	T05-EUTF-SAH-CM-01-02 -PRESEC-PROJET DE RENFORCEMENT DE LA RESILIENCE DES POPULATIONS DES REGIONS SEPTENTRIONALES DU CAMEROUN	STICHTING SNV NEDERLANDSE ONTWIKKELINGSORGANISATIE*SNV NETHERLANDS DEVELOPMENT ORGANISATION	01-07-2017	31-08-2020	17-01-2022	17-03-2021	VLF	T05.46	6.891.473,00
Op	CM	T05.83	T05-EUTF-SAH-CM-02-01 PROJET D'APPUI À LA RÉSILIENCE SOCIO-ÉCONOMIQUE DES JEUNES VULNÉRABLES (EXTRÊME-NORD, NORD ET ADAMAOUA) (EXTRÊME-NORD, NORD ET ADAMAOUA)	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	30-09-2016	31-12-2019	15-01-2021	21-05-2019	CL	T05.64	7.000.000,00
Op	CV	T05.920	T05-EUTF-SAH-REG-14-01 MODERNIZING AND STRENGTHENING SECURE IDENTITY CHAINS AND DOCUMENTAL SECURITY (GESTDOC)	CAMOE - INSTITUTO DA COOPERACAO EDA LINGUA IP*CI/CL	05-07-2019	04-07-2023	03-01-2025	16-12-2022	VLF	T05.562	5.000.000,00
Op	DJ	T05.1016	T05-EUTF-REG-REG-02-27 TRAVEL COST - WORKSHOP ETHIOPIA JUNE 2019 -DEL DJIBOUTI	BACHA TRAVEL TOURISM AGENCY	16-10-2019	15-10-2020	31-12-2020	22-10-2019	CL	T05.31	3.477,57
Op	DJ	T05.1125	T05-EUTF-HOA-REG-02-38 MINISTERIAL HOA INITIATIVE	SARL NAKHEEL HOTELS & RESORTS*DJIBOUTI PALACE KEMPINSKI	27-02-2020	26-04-2020	26-01-2021	27-02-2020	CL	T05.31	8.573,55
Op	DJ	T05.1127	T05-EUTF-HOA-DJ-41 SOLUTIONS PERENNES POUR LES POPULATIONS HOTES, LES REFUGIES ET LES MIGRANTS LES PLUS VULNERABLES	PARTICIP GMBH	26-02-2020	30-09-2020	29-01-2021	16-03-2021	CL	T05.456	53.634,00
Op	DJ	T05.1138	T05-EUTF-HOA-DJ-70 AUTONOMISATION ET ÉPANOISSEMENT DE RÉFUGIÉS VIA L'ACCÈS AUX SERVICES DE PROTECTION SOCIALE ET LES OPPORTUNITÉS ÉCONOMIQUES	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-04-2020	31-03-2023	31-12-2024	07-07-2022	VLF	T05.806	5.500.000,00
Op	DJ	T05.1142	T05-EUTF-HOA-REG-19 TOWARDS FREE MOVEMENT OF	LANDELL MILLS LIMITED*	01-04-2020	31-03-2021	31-03-2021	20-06-2021	CL	T05.56	92.000,00

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Op	DJ	T05.1169	PERSONS AND TRANSHUMANCE IN THE IGAD REGION. T05-EUTF-HOA-DJ-41 SOLUTIONS PERENNES POUR LES POPULATIONS HOTES, LES REFUGIES ET LES MIGRANTS LES PLUS VULNERABLES	PARTICIP GMBH			29-01-2021			T05.456	0,00
Op	DJ	T05.1200	IGAD MOCK PILLAR ASSESSMENT	BDO LLP*	02-06-2020	21-07-2021	28-05-2021	25-03-2021	CL	T05.57	44.812,00
Op	DJ	T05.1238	VERIFICATION DES DEPENSES DE GIZ (T05.169)	PKF LITTLEJOHN LLP	21-07-2020	21-07-2021	14-07-2021	06-07-2021	CL	T05.57	14.792,88
Op	DJ	T05.1280	T05-EUTF-HOA-REG-19 TOWARDS FREE MOVEMENT OF PERSONS AND TRANSHUMANCE IN THE IGAD REGION	BDO LLP*	01-09-2020	30-11-2020	31-07-2021	25-06-2021	CL	T05.56	15.597,50
Op	DJ	T05.1286	T05-EUTF-HOA-REG-20-06 - AUDIT PKF (T05.178) - STRENGTHENING IGAD'S ABILITY TO PROMOTE RESILIENCE IN THE HORN OF AFRICA	MAF AUDITORES SLP	15-09-2020	14-12-2020	30-10-2021	13-03-2022	CL	T05.57	22.100,00
Op	DJ	T05.1296	T05-EUTF-REG-HOA-02-43 AUDIT DE VERIFICATION DES DEPENSES SUR LE PROJET TRANSFORM.	BDO LLP*	16-09-2020	15-01-2021	13-09-2021	18-01-2022	CL	T05.31	
Op	DJ	T05.1296	T05-EUTF-REG-HOA-02-43 AUDIT DE VERIFICATION DES DEPENSES SUR LE PROJET TRANSFORM.	MOORE LUDEWIG AG WIRTSCHAFTSPRUFUNGSGESELLSCHAFT	16-09-2020	15-01-2021	13-09-2021	18-01-2022	CL	T05.31	16.475,00
Op	DJ	T05.1422	T05-EUTF-REG-HOA-02-39 VERIFICATION DES DEPENSES DE L'OIM (T05.643)	ERNST & YOUNG BEDRIJFSREVISOREN*ERNST ET YOUNG REVISEURS D'ENTRPRISES	26-12-2020	25-06-2021	30-11-2021	15-12-2021	CL	T05.31	15.100,00
Op	DJ	T05.1443	T05-EUTF-HOA-DJ-70.02 PEOPLE & PLANET PROJET PHOTOGRAPHIQUE A DJIBOUTI I	HARDYHARDY-QUINTY	17-03-2021	16-09-2021	30-12-2022	04-08-2021	CL	T05.806	10.000,00
Op	DJ	T05.1444	T05-EUTF-HOA-DJ-70.03 PEOPLE & PLANET PROJET PHOTOGRAPHIQUE A DJIBOUTI II	ISMAN HERSI	17-03-2021	16-09-2021	30-12-2022	05-08-2021	CL	T05.806	10.000,00
Op	DJ	T05.1556	T05-EUTF-HOA-REG-20 STRENGTHENING IGAD'S ABILITY TO PROMOTE RESILIENCE IN THE HORN OF AFRICA O1	COWATER INTERNATIONAL	20-09-2021	19-12-2021	26-08-2023	23-06-2022	VLF	T05.57	91.214,00
Op	DJ	T05.1644	T05-EUTF-HOA-REG-20 - AUDIT EXPENDITURE VERIFICATION OF KPMG (T05.522)	MAZARS SA*	10-01-2022	14-11-2022	21-12-2022	21-06-2022	CL	T05.57	13.590,00
Op	DJ	T05.169	T05-EUTF-HOA-REG-20-01 STRENGTHENING IGAD'S ABILITY TO PROMOTE RESILIENCE IN THE HORN OF AFRICA	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	13-12-2016	13-12-2021	28-02-2022	11-05-2020	VLF	T05.57	2.100.000,00
Op	DJ	T05.171	T05-EUTF-HOA-REG-19-01 - TOWARDS FREE MOVEMENT OF PERSONS AND TRANSHUMANCE IN THE IGAD REGION;	INTERGOVERNMENTAL AUTHORITY ON DEVELOPMENT*IGAD	14-12-2016	13-10-2023	31-12-2023	30-06-2021	VLF	T05.56	6.800.000,00
Op	DJ	T05.178	T05-EUTF-HOA-REG-20-02 STRENGTHENING IGAD'S ABILITY TO PROMOTE RESILIENCE IN THE HORN OF AFRICA	INTERGOVERNMENTAL AUTHORITY ON DEVELOPMENT*IGAD	01-01-2017	31-12-2019	31-12-2022	10-06-2019	VLF	T05.57	1.400.000,00
Op	DJ	T05.227	T05-EUTF-HOA-REG-19-02 - FREE MOVEMENT OF PERSONS AND TRANSHUMANCE IN THE IGAD REGION : IMPROVING OPPORTUNITIES FOR REGULAR LABOUR MOBILITY	INTERNATIONAL LABOUR ORGANIZATION*ORGANISATION INTERNATIONALE DU TRAVAIL	01-03-2017	30-04-2023	31-12-2022	21-04-2021	VLF	T05.56	7.850.000,00
Op	DJ	T05.339	T05-EUTF-HOA-DJ-29-01 "TRANSFORM" PROFESSIONALISER LES JEUNES ET LES PROFESSIONELS DU SECTEUR DANS LA FILIERE TRANSPORT-LOGISTIQUE-PORTUAIRE	AGENCE FRANCAISE DE DEVELOPPEMENT	05-06-2017	04-06-2023	31-05-2023	20-12-2022	VLF	T05.187	10.000.000,00
Op	DJ	T05.522	T05-EUTF-HOA-REG-20-03 STRENGTHENING IGAD'S ABILITY TO PROMOTE RESILIENCE IN THE HORN OF AFRICA	PEAT MARWICK MITCHELL PARTNERSHIP*KPMG KENYA	20-03-2018	19-03-2021	31-03-2022	06-07-2022	CL	T05.57	440.106,00
Op	DJ	T05.641	PAM_T05-EUTF-HOA-DJ-41.01 SOLUTIONS PERENNES SOCIALES POUR LES POPULATIONS HOTES, LES REFUGIES ET LES MIGRANTS LES PLUS VULNERABLES SUR LE TERRITOIRE DJIBOUTIEN	WORLD FOOD PROGRAMME*PROGRAMME ALIMENTAIRE MONDIAL	18-07-2018	28-12-2023	31-01-2023	27-12-2022	VLF	T05.456	6.850.000,00
Op	DJ	T05.641	PAM_T05-EUTF-HOA-DJ-41.01 SOLUTIONS PERENNES SOCIALES POUR LES POPULATIONS HOTES, LES REFUGIES ET LES MIGRANTS LES PLUS VULNERABLES SUR LE TERRITOIRE DJIBOUTIEN	WORLD FOOD PROGRAMME*PROGRAMME ALIMENTAIRE MONDIAL	18-07-2018	28-12-2023	31-01-2023	27-12-2022	VLF	T05.806	2.220.000,00
Op	DJ	T05.643	OIM_T05-EUTF-HOA-DJ-41.02 SOLUTIONS PERENNES POUR LES POPULATIONS HOTES, LES REFUGIES ET LES MIGRANTS LES PLUS VULNERABLES SUR LE TERRITOIRE DJIBOUTIEN	INTERNATIONAL ORGANIZATION FOR MIGRATION	30-07-2018	31-01-2024	31-01-2024	22-02-2022	VLF	T05.456	13.500.000,00

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Op	DJ	T05.826	T05-EUTF-REG-HOA-02-13 EVALUATION À MI-PARCOURS DU TRANSFORM (T05.339)	EURONET CONSULTING	16-03-2019	06-05-2019	31-12-2020	30-07-2019	CL	T05.31	56.680,00
Op	DJ	T05.891	T05-EUTF-HOA-REG-19 TOWARDS FREE MOVEMENT OF PERSONS AND TRANSHUMANANCE IN THE IGAD REGION	DELOITTE BEDRIJFSREVISOREN/REVISEURS D'ENTREPRISES	13-06-2019	12-01-2020	31-07-2020	28-01-2020	CL	T05.56	16.809,00
Op	DJ	T05.962	EVALUATION - MID TERM REVIEW OF THE STRENGTHENING THE ABILITY OF IGAD TO PROMOTE RESILIENCE ACTION (T05.178) - T05-EUTF-HOA-REG-20-04	DAI GLOBAL BELGIUM	02-09-2019	31-10-2019	30-06-2020	11-03-2020	CL	T05.57	59.912,00
Op	ER	T05.1201	T05-EUTF-HOA-ER-86-01 UNOPS - "PROCUREMENT SERVICES FOR: RECONNECTING ERITREA AND ETHIOPIA THROUGH REHABILITATION OF THE MAIN ARTERIAL ROADS IN ERITREA ; PHASE 2"	UNITED NATIONS OFFICE FOR PROJECT SERVICES*BUREAU DES NATIONS UNIES POUR LES SERVICES D'APPUI AUX PROJETS	11-06-2020	10-06-2024	28-11-2025	17-06-2020	VLF	T05.1084	15.000.000,00
Op	ER	T05.1245	T05-EUTF-HOA-ER-88-01 STRENGTHENING ERITREA'S NATIONAL STATISTICS AND MACRO-ECONOMIC STATISTICS SYSTEMS (SENS)	UNITED NATIONS DEVELOPMENT PROGRAMME*PROGRAMME DES NATIONS UNIES POUR LE DEVELOPPEMENT	01-08-2020	11-07-2021	31-01-2026	10-08-2020	CL	T05.1085	1.017.283,76
Op	ER	T05.1472	T05-EUTF-HOA-ER-103-01 ERITREA WFP FLIGHTS *PROVISION OF INTERNATIONAL AIR SERVICES FOR HUMANITARIAN AND DEVELOPMENT ACTORS IN ERITREA*	WORLD FOOD PROGRAMME*PROGRAMME ALIMENTAIRE MONDIAL	05-03-2021	30-09-2021	04-07-2023	12-03-2021	CL	T05.1460	450.000,00
Op	ER	T05.862	T05-EUTF-HOA-ER-66-01 - UNOPS - PROCUREMENT SERVICES FOR: EMERGENCY REHABILITATION OF MAIN ARTERIAL ROADS BETWEEN ETHIOPIAN BORDER AND MASSAWA PORT	UNITED NATIONS OFFICE FOR PROJECT SERVICES*BUREAU DES NATIONS UNIES POUR LES SERVICES D'APPUI AUX PROJETS			08-10-2021			T05.802	0,00
Op	ER	T05.882	T05-EUTF-HOA-ER-66-01 - UNOPS - PROCUREMENT SERVICES FOR: EMERGENCY REHABILITATION OF MAIN ARTERIAL ROADS BETWEEN ETHIOPIAN BORDER AND MASSAWA PORT	UNITED NATIONS OFFICE FOR PROJECT SERVICES*BUREAU DES NATIONS UNIES POUR LES SERVICES D'APPUI AUX PROJETS	11-04-2019	10-04-2021	10-07-2022	27-10-2020	CL	T05.880	19.160.000,00
Op	ET	T05.101	T05-EUTF-HOA-ET-01-03 *BULDING RESILIENCE AND CREATION OF ECONOMIC OPPORTUNITIES IN LIBEN CLUSTER UNDER RESET II*	STICHTING CORDAID*CORDAID FOUNDATION	29-09-2016	28-08-2020	27-02-2022	28-08-2019	VLF	T05.6	4.252.072,90
Op	ET	T05.102	T05-EUTF-HOA-ET-01-04 *PROMOTING RESILIENT LIVELIHOODS IN BORANA*	STICHTING CARE NEDERLAND*	02-10-2016	01-01-2021	02-07-2022	31-10-2021	CL	T05.6	5.901.872,00
Op	ET	T05.1021	T05-EUTF-HOA-REG-67-01 PROMOTING INCLUSIVE URBAN DEVELOPMENT IN ASSOSA TOWN, ETHIOPIA (CRRF: INCLUSIVE URBAN DEVELOPMENT AND MOBILITY)	INTERNATIONAL RESCUE COMMITTEE INC	10-12-2019	09-12-2022	15-05-2024	16-08-2022	VLF	T05.815	3.800.000,00
Op	ET	T05.1022	T05-EUTF-HOA-ET-24-06 SERVICE CONTRACT - LAUNCHING EVENT INNOVATION FUND	F AND S BD SERVICE PLC	15-10-2019	14-11-2019	05-04-2021	16-04-2020	CL	T05.197	14.900,00
Op	ET	T05.1023	T05-EUTF-HOA-ET-24-07 SERVICE CONTRACT - PARTICIPATION TO SOCIAL ENTERPRISE WORLD FORUM (SEWF) 2019 IN ADDIS ABEBA	THE BRITISH COUNCIL ROYAL CHARTER*	11-10-2019	10-11-2019	07-04-2021	16-04-2020	CL	T05.197	11.300,00
Op	ET	T05.1025	T05-EUTF-REG-HOA-02-37 HOA INITIATIVE EU-AFDB, WB CONFERENCE : ETHIOPIA - ACCOMODATION 10-11 OCTOBER 2019	ETHIOPIAN AIRLINES ENTERPRISE*	09-10-2019	12-10-2019	09-04-2021	05-12-2019	CL	T05.31	7.390,76
Op	ET	T05.103	T05-EUTF-HOA-ET-01-05 *INCREASING RESILIENCE AND ECONOMIC OPPORTUNITIES IN DRAUGHT PRONE AREAS OF BALE ZONE*	FOLKEKIRKENS NODHJALP*DANCHURCHAID	13-09-2016	12-09-2020	14-03-2022	03-02-2022	CL	T05.6	5.499.780,38
Op	ET	T05.1038	T05-EUTF-REG-HOA-02-31 - EUTF TECHNICAL COOPERATION FACILITY - SUPPORT TO GENDER MAINSTREAMING IN EU INTERVENTIONS' DESIGN AN IMPLEMENTATION IN SELECTED AREAS, ETHIOPIA	SZAMIER	21-11-2019	20-02-2020	21-05-2022	17-01-2020	CL	T05.31	9.978,00
Op	ET	T05.104	T05-EUTF-HOA-ET-01-06 *RESILIENCE BUILDING FOR SUSTAINABLE LIVELIHOODS & TRANSFORMATION (RESULT) IN SOUTH OMO CLUSTER, SNNPR*	VITA (RTI)	24-09-2016	23-06-2020	23-12-2021	06-08-2021	CL	T05.6	3.980.471,82
Op	ET	T05.1040	T05-EUTF-HOA-ET-72-04 STRENGTHENING DECENTRALIZED DISASTER RISK REDUCTION MANAGEMET IN AMHARA REGIONAL STATE (ETHIOPIA)	AMHARA NATIONAL REGIONAL STATE FOODSECURITY PROGRAM COORDINATION DISASTER PREVENTION OFFICE	12-12-2019	11-12-2023	09-06-2025	27-04-2022	VLF	T05.807	4.825.000,00
Op	ET	T05.1041	T05-EUTF-HOA-ET-72-05 STRENGTHENING	NATIONAL DISASTER RISK MANAGEMENT	17-12-2019	16-12-2023	18-06-2025	01-12-2022	VLF	T05.807	9.520.000,00

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			DECENTRALIZED DISASTER RISK REDUCTION MANAGEMET IN ETHIOPIA - SUPPORT TO NDRMC	COMMISSION							
Op	ET	T05.105	T05-EUTF-HOA-ET-01-07 - 'IMPROVING LIVELIHOODS AND BUILDING RESILIENCE IN AFAR REGIONAL STATE'	THE SAVE THE CHILDREN FUND LBG*	01-10-2016	31-07-2020	01-02-2022	28-10-2021	CL	T05.6	6.552.312,45
Op	ET	T05.1051	T05-EUTF-HOA-42-2 LISEC - SUPPLY OF LEATHER AGENDA FOR THE LAUNCHING EVENT	TOLA	28-11-2019	27-01-2020	12-05-2021	29-11-2019	CL	T05.478	2.499,81
Op	ET	T05.1052	T05-EUTF-HOA-ET-72-01 STRENGTHENING DECENTRALIZED DISASTER RISK REDUCTION MANAGEMET IN ETHIOPIA - STIMULATING ECONOMIC DEVELOPMENT AND JOB OPPORTUNITIES IN OROMIA AND SOUTHERN NATIONS, NATIONALITIES AND PEOPLE (SNNP) REGIONS OF ETHIOPIA	CARITAS SCHWEIZ*CARITAS SUISSE CARITAS SWITZERLAND	01-02-2020	31-07-2023	13-12-2024	25-11-2022	VLF	T05.807	8.700.000,00
Op	ET	T05.106	T05-EUTF-HOA-ET-01-08 - 'RESILIENCE BUILDING AND CREATION OF ECONOMIC OPPORTUNITIES IN ETHIOPIA (RESET II)'	OXFAM	07-10-2016	06-01-2021	06-07-2022	04-05-2022	CL	T05.6	5.371.655,72
Op	ET	T05.1129	T05-EUTF-HOA-ET-40-4 CRRF LAUCHING EVENT IN JIUGA - SERVICE CATERING FOR LUNCHES	DUALE	12-02-2020	11-03-2020	27-05-2021	17-02-2020	CL	T05.454	2.243,89
Op	ET	T05.1130	T05-EUTF-HOA-ET-40-5 CRRF LAUCHING EVENT IN JIUGA - SERVICE FOR ENTERTAINMENT	ISE	12-02-2020	11-03-2020	27-05-2021	17-02-2020	CL	T05.454	1.458,53
Op	ET	T05.1131	T05-EUTF-HOA-ET-40-6 CRRF LAUCHING EVENT IN JIUGA - SERVICE HALL DECORATION AND SET UP	NIMO ALI ADER	13-02-2020	12-03-2020	27-05-2021	18-02-2020	CL	T05.454	1.065,85
Op	ET	T05.1152	T05-EUTF-HOA-ET-72 FRM FULL-DAY MEETING PACKAGE AT ILRI	INTERNATIONAL LIVESTOCK RESEARCH INSTITUTE*ILRI	09-03-2020	08-04-2020	31-12-2020	01-04-2020	CL	T05.807	1.642,00
Op	ET	T05.1191	T05-EUTF-HOA-ET-72 TECHNICAL ASSISTANCE TO SUPPORT DECENTRALISATION OF DISASTER RISK MANAGEMENT IN ETHIOPIA	DT GLOBAL IDEV EUROPE S.L.U.	01-08-2020	31-07-2023	01-02-2025	21-12-2022	VLF	T05.807	2.493.480,00
Op	ET	T05.1363	T05-EUTF-HOA-ET-77-01 PROMOTING STABILITY AND STRENGTHENING BASIC SERVICE DELIVERY FOR HOST COMMUNITIES, REFUGEES AND OTHER DISPLACED POPULATION IN GAMBELLA REGIONAL STATE OF ETHIOPIA	INTERNATIONAL RESCUE COMMITTEE INC	23-12-2020	22-12-2023	30-06-2025	29-12-2020	VLF	T05.900	7.840.000,00
Op	ET	T05.1378	T05-EUTF-HOA-REG-26-08 EXPENDITURE VERIFICATION AND SYSTEMS AUDIT OF T05.546-AARA; T05.101 _CORDIAD AND T05.427-PACT AND EXPENDITURE VERIFICATION OF T05.102- CARE AND T05.105- SAVE THE CHILDREN	DELOITTE BEDRIJFSREVISOREN/REVISEURS D'ENTREPRISES	04-01-2021	03-01-2022	30-06-2023		VLF	T05.182	69.755,00
Op	ET	T05.1391	T05-EUTF-HOA-ET-42-03 GREEN JOBS IN LEATHER SECTOR IN MODJO	CLOVEK V TISNI OPS*PEOPLE IN NEED	01-01-2021	30-04-2024	31-10-2025	28-12-2020	VLF	T05.478	5.750.000,00
Op	ET	T05.1393	T05-EUTF-REG-HOA-02-45 STUDY ON THE IMPACT OF COVID-19 ON WOMEN AND GIRLS IN ETHIOPIA	CARE OSTERREICH VEREIN FUR ENTWICKLUNGSZUSAMMENARBEIT UND HUMANITARE HILFE* CARE AUSTRIA ASSOC FOR DEVELOPEMENT COOP & HUMANITARIAN ASSIST	01-01-2021	30-04-2021	30-12-2022	01-12-2021	CL	T05.31	19.999,00
Op	ET	T05.1395	T05-EUTF-HOA-ET-01-12- (RFS NO: FINHCRIS/2020/419-226/1.1) - CONTRACT TITLE: COMMUNICATION AND VISIBILITY SERVICE CONTRACT FOR THE EU RESET II, RESET PLUS AND DDRM	PROJECT PLANNING & MANAGEMENT OOD	01-01-2021	30-06-2023	30-06-2024	09-12-2022	VLF	T05.6	185.740,00
Op	ET	T05.1418	T05-EUTF-REG-REG-02-48SUPPORT TO GENDER MAINSTREAMING IN EU INTERVENTIONS' DESIGN AND IMPLEMENTATION IN THE REGIONS OF TIGRAY AND GAMBELLA, ETHIOPIA	CARE OSTERREICH VEREIN FUR ENTWICKLUNGSZUSAMMENARBEIT UND HUMANITARE HILFE* CARE AUSTRIA ASSOC FOR DEVELOPEMENT COOP & HUMANITARIAN ASSIST	01-02-2021	15-03-2022	31-12-2022	03-10-2022	CL	T05.31	8.376,36
Op	ET	T05.1419	T05-EUTF-HOA-ET-76-01 STABILITY AND SOCIO-ECONOMIC DEVELOPMENT FOR VULNERABLE AND MARGINALISED COMMUNITIES IN THE TIGRAY REGION OF ETHIOPIA	TROCAIRE	01-07-2021	30-06-2024	31-07-2025	23-12-2020	VLF	T05.899	5.890.000,00

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Op	ET	T05.1438	T05-EUTF-HOA-ET-72-07 STRENGTHENING DECENTRALIZED DISASTER RISK REDUCTION MANAGEMENT IN SIDAMA REGIONAL STATE -ETHIOPIA	NATIONAL DISASTER RISK MANAGEMENT COMMISSION	29-12-2020	28-12-2023	30-06-2025	17-01-2021	VLF	T05.807	860.000,00
Op	ET	T05.1440	T05-EUTF-HOA-ET-40-08 VISIBILITY AND COMMUNICATION - EUTF PROGRAMMES IN ETHIOPIA FRAMEWORK CONTRACT	PARTICIP GMBH	15-01-2021	14-01-2024	31-12-2025	25-01-2021	VLF	T05.454	349.950,00
Op	ET	T05.1454	T05-EUTF-HOA-ET-15-09 FINAL EVALUATION OF THE REGIONAL DEVELOPMENT AND PROTECTION PROGRAMME IN ETHIOPIA	GFA CONSULTING GROUP GMBH*	17-02-2021	30-10-2021	30-12-2022	19-08-2022	VLF	T05.53	198.500,00
Op	ET	T05.1473	T05-EUTF-HOA-ET-02-49 TECHNICAL ASSISTANCE TO SUPPORT THE EU PROGRAMMING	GEBREAREGAWI	09-03-2021	08-09-2021	31-12-2022	23-12-2021	CL	T05.1	19.950,00
Op	ET	T05.1490	T05-EUTF-HOA-REG-26-10 COLLABORATION IN CROSS-BORDER AREAS OF THE HORN OF AFRICA REGION: THE SOUTHWEST ETHIOPIA-NORTHWEST KENYA BORDER SELAM, EKISIL II (SEEK II)	PACT GLOBAL (UK) CIO	01-04-2021	30-09-2023	03-03-2025	20-07-2022	VLF	T05.182	3.137.520,60
Op	ET	T05.1538	T05-EUTF-HOA-ET-01-13 - (RFS NO 2021/425087 FINHCRIS) EXPENDITURE VERIFICATION OF THREE REST II EUTF GRANTS: T05.104;T05.106;T05.91; AND EXPENDITURE VERIFICATION & SYSTEM AUDIT OF T05.103	MAZARS SA*	27-07-2021	26-07-2022	31-12-2023	23-06-2022	VLF	T05.6	44.100,00
Op	ET	T05.1539	T05-EUTF-HOA-ET-72-09 (RFS N° 2021/ 424-948 FINHCRIS) - EXPENDITURE VERIFICATION FOUR EUTF DDRM GRANTS: T05.975; T05. 1040; T05.1041; T05.1052	DELOITTE BEDRIJFSREVISOREN/REVISEURS D'ENTREPRISES	11-10-2021	10-10-2022	31-12-2023		VLF	T05.807	50.000,00
Op	ET	T05.1548	T05-EUTF-REG-HOA-02-51 EXPENDITURE VERIFICATION AND SYSTEM AUDIT OF PROJECT T05.1021 " PROMOTING INCLUSIVE URBAN DEVELOPMENT IN ASSOSA TOWN"	DELOITTE BEDRIJFSREVISOREN/REVISEURS D'ENTREPRISES	02-08-2021	01-08-2022	14-07-2023	10-05-2022	VLF	T05.31	16.000,00
Op	ET	T05.1555	T05-EUTF-REG-HOA-02-53 (RFS N° 2021/ 425-731) EXPENDITURE VERIFICATION OF SHIRE ALLIANCE PROJECT : ENERGY ACCESS FOR HOST COMMUNITIES AND REFUGEES IN ETHIOPIA- T05.545	ERNST & YOUNG BEDRIJFSREVISOREN*ERNST ET YOUNG REVISEURS D'ENTREPRISES	02-09-2021	01-09-2022	29-02-2024	14-12-2022	VLF	T05.31	15.810,00
Op	ET	T05.1660	T05-EUTF-HOA-ET-24-08 SCALING UP THE FAMILY PLANNING FOR RESILIENCE BUILDING PROGRAM AMONGST YOUTH AND WOMEN IN DROUGHT PRONE AND CHRONICALLY FOOD INSECURE REGIONS OF ETHIOPIA	AMREF HEALTH AFRICA ONLUS	30-12-2021	29-12-2024	30-07-2027	29-12-2021	VLF	T05.197	5.000.000,00
Op	ET	T05.1672	T05-EUTF-HOA-ET-77-02 PROMOTING STABILITY AND STRENGTHENING BASIC SERVICES DELIVERY FOR HOST COMMUNITIES, REFUGEES AND OTHER DISPLACED PEOPLE IN GAMBELLA REGIONAL STATE (GRS) OF ETHIOPIA	INTERNATIONAL RESCUE COMMITTEE INC	29-12-2021	28-12-2024	30-06-2025	18-01-2022	VLF	T05.900	5.000.000,00
Op	ET	T05.1697	T05-EUTF-HOA-REG-26-14 (FWC AUDIT 2018 CRIS RFS 2022/433-345) SPECIFIC CONTRACT FOR EXPENDITURE VERIFICATION OF T05.489, T05.640, AND EXPENDITURE VERIFICATION AND SYSTEM AUDIT OF T05.1363	MAZARS SA*	01-07-2022	30-06-2023	30-06-2025		VLF	T05.182	48.767,50
Op	ET	T05.189	T05-EUTF-HOA-ET-15-01 REGIONAL DEVELOPMENT AND PROTECTION PROGRAMME IN ETHIOPIA - SHIRE AREA	INTERNATIONAL RESCUE COMMITTEE UK*IRC UK	23-12-2016	22-09-2020	22-06-2022	01-12-2021	CL	T05.53	7.939.115,26
Op	ET	T05.190	T05-EUTF-HOA-ET-15-02 REGIONAL DEVELOPMENT AND PROTECTION PROGRAMME IN ETHIOPIA - DOLLO ADO AREA	STIFTELSEN FLYKTNINGHJELPEN * NORWEGIAN REFUGEE COUNCIL	01-01-2017	30-06-2020	30-12-2021	30-08-2021	CL	T05.53	7.850.116,76
Op	ET	T05.191	T05-EUTF-HOA-ET-15-03 REGIONAL DEVELOPMENT AND PROTECTION PROGRAMME IN ETHIOPIA - JIJIGA AREA	THE SAVE THE CHILDREN FUND LBG*	01-01-2017	31-03-2020	31-12-2021	25-10-2021	CL	T05.53	5.156.014,55
Op	ET	T05.192	T05-EUTF-HOA-ET-15-04 REGIONAL DEVELOPMENT AND PROTECTION PROGRAMME IN ETHIOPIA - BAHRALÉ AND AYSAITA AREAS	FOLKEKIRKENS NODHJALP*DANCHURCHAID	01-02-2017	31-07-2020	01-02-2022	28-07-2021	CL	T05.53	3.939.702,73
Op	ET	T05.193	T05-EUTF-HOA-ET-15-05 REGIONAL DEVELOPMENT AND PROTECTION PROGRAMME IN ETHIOPIA - MAJOR URBAN CENTERS IN ETHIOPIA (OUT OF CAMPS/URBAN REFUGEES)	STICHTING PLAN INTERNATIONAL NEDERLAND	03-01-2017	02-10-2021	07-07-2022	25-11-2022	VLF	T05.53	3.500.000,00
Op	ET	T05.266	T05-EUTF-HOA-ET-15 - T05.266 LAUNCHING WORKSHOP OF REGIONAL DEVELOPMENT AND PROTECTION PROGRAMME IN ETHIOPIA (RDPP)	LEXUS ADDIS HOTEL PLC*CAPITAL HOTEL AND SPA	22-02-2017	21-05-2017	28-04-2017	09-03-2017	CL	T05.53	2.385,52

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Op	ET	T05.371	T05-EUTF-REG-HOA-02-05 TRAVEL & ACCOMODATION COSTS FOR REPRESENTATIVE OF GOE - PARTICIPATION TO THE CROSS BORDER CALL - CLUSTER II EVALUATION	BUNSON TRAVEL SERVICE LTD*BTS	28-07-2017	31-03-2020	31-08-2017	07-08-2017	CL	T05.31	1.169,00
Op	ET	T05.373	T05-EUTF-REG-HOA-02.06 CROSS BORDER CFP EVALUATION - LUNCH FOR 10 PEOPLE	LE GRAND REVE SPECIALIZED BELGIAN RESTAURANT PLC*	28-07-2017	27-10-2017	31-08-2017	15-08-2017	CL	T05.31	190,46
Op	ET	T05.378	T05-EUTF-HOA-ET-24-01 IMPROVING ACCESS TO SAFELY MANAGED WATER SUPPLY IN THE RESILIENCE BUILDING PROGRAM FOR ETHIOPIA RESET II WOREDAS	UNITED NATIONS CHILDREN'S FUND*LE FFONDS DES NATIONS UNIES POUR L'ENFANCE	13-12-2017	12-12-2023	30-06-2025	09-11-2020	VLF	T05.197	4.854.149,00
Op	ET	T05.4	T05-EUTF-HOA-ET-2 *STEMMING IRREGULAR MIGRATION IN NORTHERN & CENTRAL ETHIOPIA - SINCE'	REPUBBLICA ITALIANA* REPUBBLIQUE ITALIENNE ITALIAN REPUBLIC	19-12-2015	31-03-2021	18-05-2022	27-06-2018	CL	T05.1	19.844.493,76
Op	ET	T05.403	T05-EUTF-HOA-ET-2 * MULTIANNUAL AUDIT OF THE EUTF STEMMING IRREGULAR MIGRATION IN NORTHERN AND CENTRAL ETHIOPIA (SINCE)	ERNST & YOUNG BEDRIJFSREVISOREN*ERNST ET YOUNG REVISEURS D'ENTRPRISES	16-10-2017	16-10-2019	16-10-2020	08-06-2018	CL	T05.1	12.600,00
Op	ET	T05.427	T05-EUTF-HOA-REG-26.03 COLLABORATION IN CROSS-BORDER AREAS: CLUSTER I- LOT 1 PACT UK	PACT GLOBAL (UK) CIO	02-01-2018	01-04-2021	30-11-2022	16-05-2022	CL	T05.182	2.709.783,59
Op	ET	T05.433	EUTF T05-EUTF-HOA-ET-24-02 RESET PLUS RESULT II FAMILY PLANNING FOR RESILIENCE BUILDING AMONGST YOUTH AND WOMEN IN DROUGHT PRONE AND CHRONICALLY FOOD INSECURER REGIONS OF ETHIOPIA	AMREF HEALTH AFRICA ONLUS	16-01-2018	15-10-2021	31-12-2022	05-12-2022	VLF	T05.197	4.000.000,00
Op	ET	T05.440	T05-EUTF-HOA-ET-01-09 - INNOVATION IN WATER DEVELOPMENT BORENA ZONE OROMOYA REGIONAL STATE (RESET II)	STICHTING CARE NEDERLAND*	01-06-2018	30-09-2020	31-12-2022	10-11-2022	CL	T05.6	1.342.155,24
Op	ET	T05.449	T05-EUTF-HOA-REG-26.04 COLLABORATION IN CROSS-BORDER AREAS: CLUSTER I- LOT 2 VSF GERMANY OMO DELTA PROJECT : EXPANDING THE RANGELAND TO ACIEVE GROWTH AND TRANSFORMATION	TIERARZTE OHNE GRENZEN EV*VETERINARIANS WITHOUT BORDERS GERMANY VETERINAIRES SANS FRONTIERES GERMANY	29-12-2017	28-04-2022	28-10-2023	14-01-2022	VLF	T05.182	12.000.000,00
Op	ET	T05.489	T05-EUTF-HOA-ET-24-3 YOUTH EMPOWERMENT FOR SUCCESSFUL TRANSITIONS TO DECENT WORK IN AMHARA AND SOMALI REGIONS OF ETHIOPIA	SAVE THE CHILDREN ITALIA ONLUS ASSOCIAZIONE*	01-04-2018	30-09-2022	31-03-2024	17-11-2022	VLF	T05.197	5.000.000,00
Op	ET	T05.491	T05-EUTF-HOA-REG-26.05 SUPPORT FOR EFFECTIVE COOPERATION AND COORDINATION OF CROSS-BORDER INITIATIVES IN SOUTHWEST ETHIOPIA-NORTHWEST KENYA, MARSABIT-BORANA&DAWA, AND KENYA-SOMALIA-ETHIOPIA (SECCCI)	UNITED NATIONS DEVELOPMENT PROGRAMME*PROGRAMME DES NATIONS UNIES POURLE DEVELOPPEMENT	22-02-2018	21-02-2021	31-12-2022	28-10-2020	VLF	T05.182	5.665.288,00
Op	ET	T05.501	T05-EUTF-REG-HOA-02-09 REGIONAL EUTF SEMINAR ADDIS ABEBA - MEETING ROOMS	HILTON ADDIS ABABA PLC*	21-02-2018	23-02-2018	23-08-2018	25-04-2018	CL	T05.31	5.088,45
Op	ET	T05.537	T05-EUTF-REG-HOA-02-15 THE EU COMMUNICATION AND VISIBILITY SEMINAR	DELIZIE BAR AND RESTAURANT PLC	29-03-2018	30-03-2018	26-03-2019	10-04-2018	CL	T05.31	514,35
Op	ET	T05.541	T05.541 UNIDO EUTF ₂ HOA ₂ ET-42-1 LEATHER INITIATIVE FOR SUSTAINABLE EMPLOYMENT CREATION (LISEC) IN ETHIOPIA	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION * ORGANISATION DES NATIONS UNIES POUR LE DEVELOPPEMENT INDUSTRIEL	01-07-2018	30-06-2024	30-06-2025	06-10-2022	VLF	T05.478	7.750.000,00
Op	ET	T05.544	T05-EUTF-REG-HOA-02-16 SUPPORT THE 12 EDITION OF THE ADDIS INTERNATIONAL FILM FESTIVAL	INITIATIVE AFRICA	01-05-2018	31-07-2018	31-12-2019	07-03-2019	CL	T05.31	10.000,00
Op	ET	T05.545	T05-EUTF-HOA-ET-51-1 "SHIRE ALLIANCE: ENERGY ACCESS FOR HOST COMMUNITIES AND REFUGEES IN ETHIOPIA"	AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO	04-07-2018	03-07-2024	30-01-2026	23-12-2019	VLF	T05.455	3.050.000,00
Op	ET	T05.546	T05-EUTF-HOA-ET-52-1 SUSTAINABLE REINTEGRATION SUPPORT TO ETHIOPIAN RETURNEES FROM EUROPE	NATIONAL INTELLIGENCE AND SECURITYSERVICE	28-04-2018	27-04-2023	30-10-2023	05-05-2021	VLF	T05.549	
Op	ET	T05.546	T05-EUTF-HOA-ET-52-1 SUSTAINABLE REINTEGRATION SUPPORT TO ETHIOPIAN RETURNEES FROM EUROPE	REFUGEES AND RETURNEES SERVICE	28-04-2018	27-04-2023	30-10-2023	05-05-2021	VLF	T05.549	15.000.000,00
Op	ET	T05.546	T05-EUTF-HOA-ET-52-1 SUSTAINABLE REINTEGRATION SUPPORT TO ETHIOPIAN RETURNEES FROM EUROPE	YE LTYOPYYA FEDERALAWI DIMOKRASIYAWI RIPEBLIK * REPUBLIQUE FEDERALE DEMOCRATIQUE D ETHIOPIE FEDERAL DEMOCRATIC REPUBLIC OF ETHIOPIA	28-04-2018	27-04-2023	30-10-2023	05-05-2021	VLF	T05.549	

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Op	ET	T05.628	T05-EUTF-HOA-ET-40-1 "CAPACITY BUILDING AND TECHNICAL ASSISTANCE TO A COMPREHENSIVE REFUGEE RESPONSE FRAMEWORK (CRRF) STRUCTURE AND ETHIOPIAN GOVERNMENT INSTITUTIONS"	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	19-07-2018	18-01-2023	30-08-2024	06-07-2021	VLF	T05.454	4.200.000,00
Op	ET	T05.629	T05-EUTF-REG-HOA-02-14 SUPPORT TO THE STUDY: CONFIDENCE, SAVINGS, AND LABOUR SUPPLY: HOW DO MANUFACTURING JOBS AFFECT EMPOWERMENT AND JOB TRAJECTORIES OF YOUNG WOMEN	EUROPEAN UNIVERSITY INSTITUTE * ISTITUTO UNIVERSITARIO EUROPEO	15-09-2018	14-10-2018	03-08-2021	02-08-2021	CL	T05.31	4.969,67
Op	ET	T05.640	T05-EUTF-HOA-REG-26-07 CROSS BORDER COOPERATION IN WESTERN ETHIOPIA AND EASTERN SUDAN	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	01-04-2018	31-07-2021	31-08-2023	11-11-2020	VLF	T05.182	15.900.000,00
Op	ET	T05.663	T05-EUTF-HOA-ET-15-07 REGIONAL DEVELOPMENT AND PROTECTION PROGRAMME IN ETHIOPIA - SERVICE CONTRACT MID TERM EVALUATION	ARS PROGETTI SPA - AMBIENTE RISORSE E SVILUPPO	03-09-2018	29-08-2019	29-07-2020	11-09-2019	CL	T05.53	133.400,00
Op	ET	T05.679	T05-EUTF-HOA-ET-01 - 10 "RESILIENCE BUILDING AND CREATION OF ECONOMIC OPPORTUNITIES IN ETHIOPIA (RESET II)" - COMMUNICATION AND VISIBILITY - C&V MATERIAL FOR EDD2018	YIFRU	22-08-2018	22-08-2018	05-12-2019	28-08-2018	CL	T05.6	2.286,41
Op	ET	T05.680	T05-EUTF-REG-HOA-02-19 EUTF TCF SUPPORT TO THE ORGANIZATION OF THE ETHIOPIA - EU BUSINESS FORUM 2018	STICHTING NEDERLANDS-AFRIKAANS CENTRUM VOOR HANDELSBEVORDERING	19-12-2018	18-05-2019	31-12-2019	05-09-2019	CL	T05.31	50.549,00
Op	ET	T05.687	T05-EUTF-HOA-ET-01 - 11 "RESILIENCE BUILDING AND CREATION OF ECONOMIC OPPORTUNITIES IN ETHIOPIA (RESET II)" : CRISIS MODIFIER FUND	INTERNATIONAL RESCUE COMMITTEE INC	01-01-2019	30-11-2020	15-06-2022	24-07-2021	CL	T05.6	2.036.434,39
Op	ET	T05.688	T05-EUTF-REG-HOA-02-20 EUTF TCF HOA : SUPPLY OF LICENCE AND INSTALLATION OF GAMS SOFTWARE FOR MODELLING THE RURAL JOB OPPORTUNITY STRATEGY	GAMS SOFTWARE GMBH*	15-12-2018	14-12-2019	04-06-2020	15-01-2019	CL	T05.31	8.472,00
Op	ET	T05.709	T05-EUTF-HOA-ET-60-01 FINANCING AGREEMENT ETHIOPIA JOB COMPACT SECTOR REFORM AND PERFORMANCE CONTRACT - BUDGET SUPPORT	YE LTYOPYYA FEDERALAWI DIMOKRASIYAWI RIPEBLIK*REPUBLIQUE FEDERALE DEMOCRATIQUE D ETHIOPIE FEDERAL DEMOCRATIC REPUBLIC OF ETHIOPIA	14-12-2018	16-12-2021	30-04-2024	05-06-2020	TE	T05.664	30.000.000,00
Op	ET	T05.727	T05-EUTF-HOA-ET-24-5 RESET PLUS - COMPREHENSIVE DEVELOPMENT FRAMEWORK AND INVESTMENT PLAN PREPARATION FOR THE AGRO-COMMODITIES PROCUREMENT ZONES (ACPZS) OF THE FOUR PILOT INTEGRATED AGRO -INDUSTRIAL PARKS (IAIPS) IN ETHIOPIA	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS*ORGANISATION DES NATIONS UNIES POUR L'ALIMENTATION ET L'AGRICULTURE	09-11-2018	08-09-2019	08-03-2021	15-11-2018	CL	T05.197	300.000,00
Op	ET	T05.749	T05-EUTF-REG-HOA-02-21 - SERVICE CONTRACT - ERITREA-ETHIOPIA BORDERLANDS PEACE-BUILDING: PEOPLE-TO-PEOPLE DIALOGUE AND MEDIATION, ETHIOPIA AND ERITREA - INCEPTION STUDY	OSLO ANALYTICA AS	01-01-2019	30-06-2019	07-07-2020	21-10-2019	CL	T05.31	64.600,00
Op	ET	T05.750	T05-EUTF-REG-HOA-02-22 - SERVICE CONTRACT - RENTING OF THE VENUE AND CATERING FOR THE WORLD MIGRANT DAYS	ALLIANCE ETHIO-FRANCAISE*	18-12-2018	19-12-2018	05-06-2020	21-01-2019	CL	T05.31	4.775,00
Op	ET	T05.829	T05-EUTF-REG-HOA-02-30 EU-WB CONFERENCE : ETHIOPIA - ACCOMODATION MARCH 2019 MEETING-	MIDROC ETHIOPIA PLC*SHERATON ADDIS	06-06-2019	05-07-2019	30-09-2019	22-08-2019	CL	T05.31	10.400,00
Op	ET	T05.886	T05-EUTF-HOA-ET-24-4 RESET PLUS INNOVATION FUND FOR RESILIENEC	STICHTING CORDAID*CORDAID FOUNDATION	16-05-2019	15-11-2023	15-05-2025	21-01-2022	VLF	T05.197	8.000.000,00
Op	ET	T05.886	T05-EUTF-HOA-ET-24-4 RESET PLUS INNOVATION FUND FOR RESILIENEC	STICHTING INTERKERKELIJKE ORGANISATIE VOOR ONTWIKKELINGSSAMENWERKING ICCO*ICCO FOUNDATION ICCO COOPERATION	16-05-2019	15-11-2023	15-05-2025	21-01-2022	VLF	T05.197	
Op	ET	T05.896	T05-EUTF-HOA-ET-40-2 STIMULATING ECONOMIC OPPORTUNITIES AND JOB CREATION FOR REFUGEES AND HOST COMMUNITIES IN ETHIOPIA IN SUPPORT OF THE	MERCY CORPS EUROPE	10-06-2019	09-11-2023	09-11-2025	31-05-2021	VLF	T05.454	10.000.000,00

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			COMPREHENSIVE REFUGEE RESPONSE FRAMEWORK (CRRF) IN ETHIOPIA								
Op	ET	T05.91	T05-EUTF-HOA-ET-01 - 01 'INTEGRATED MULTI-SECTORAL APPROACH TO IMPROVE THE RESILIENCE OF VULNERABLE COMMUNITIES OF WAG HIMRA ZONE, AMHARA REGION ETHIOPIA'	ACTION CONTRE LA FAIM*ACF	23-08-2016	22-10-2020	30-12-2022	16-11-2022	CL	T05.6	5.965.996,71
Op	ET	T05.922	T05-EUTF-HOA-ET-15-08 EXPENDITURE VERIFICATION AND SYSTEM AUDIT OF 2 EUTF RDPP PROJECTS T05.191 AND T05.193	BDO LLP*	24-06-2019	23-06-2020	10-12-2020	30-04-2020	CL	T05.53	39.462,50
Op	ET	T05.961	T05-EUTF-HOA-ET-72-02 A SYSTEMS AUDIT - DESIGN AND OPERATING EFFECTIVENESS OF THE INTERNAL CONTROL SYSTEM OF DECENTRALISATION OF DISASTER RISK MANAGEMENT IN ETHIOPIA	A.W. THOMAS LIMITED PARTNERSHIP	25-07-2019	24-07-2020	17-07-2020	28-02-2020	CL	T05.807	40.000,00
Op	ET	T05.975	T05-EUTF-HOA-ET-72-03 STRENGTHENING DECENTRALIZED DISASTER RISK REDUCTION MANAGEMET IN OROMIA REGIONAL STATE (ETHIOPIA)	OROMIA DISASTER RISK MANAGEMENT COMMISSION	04-12-2019	03-12-2023	06-05-2025	19-12-2022	VLF	T05.807	6.755.000,00
Op	ET	T05.99	T05-EUTF-HOA-ET-01 - 02 'RESILIENT ECONOMY AND LIVELIHOODS (REAL)'	INTERNATIONAL DEVELOPMENT ENTERPRISES (UK)	20-09-2016	19-10-2020	18-04-2022	14-12-2021	CL	T05.6	4.799.664,41
Op	GH	T05.1017	CONTRIBUTION AGREEMENT: T05-EUTF-SAH-GH-02-02 (T05.1017) - BOOSTING GREEN EMPLOYMENT AND ENTERPRISE OPPORTUNITIES IN GHANA - ADDENDUM N. 1 (STARTING DATE CORRECTION)	UNITED NATIONS CAPITAL DEVELOPMENTFUND*	06-11-2019	05-11-2023	31-12-2024	17-06-2022	VLF	T05.838	9.940.000,00
Op	GH	T05.319	T05-EUTF-SAH-REG-08-02 IOM INITIATIVE FOR MIGRANT PROTECTION AND REINTEGRATION: GHANA. ADDENDUM. 3	INTERNATIONAL ORGANIZATION FOR MIGRATION	17-05-2017	31-07-2021	31-01-2023	19-12-2019	VLF	T05.205	3.000.000,00
Op	GH	T05.935	CONTRIBUTION AGREEMENT T05-EUTF-SAH-GH-01-01- STRENGTHENING BORDER SECURITY IN GHANA-	THE INTERNATIONAL CENTRE FOR MIGRATION POLICY DEVELOPMENT	01-12-2019	30-11-2023	31-12-2025	14-05-2021	VLF	T05.895	4.840.000,00
Op	GH	T05.937	GRANT CONTRACT: T05-EUTF-SAH-GH-02-01 - T05.937 - BOOSTING GREEN EMPLOYMENT AND ENTERPRISE OPPORTUNITIES IN GHANA'. (ADDENDUM. 1)	STICHTING SNV NEDERLANDSE ONTWIKKELINGSORGANISATIE*SNV NETHERLANDS DEVELOPMENT ORGANISATION	15-11-2019	14-11-2023	31-03-2025	12-10-2022	VLF	T05.838	9.840.000,00
Op	GM	T05.141	T05-EUTF-SAH-GM-01-01 THE GAMBIA YOUTH EMPOWERMENT PROJECT	INTERNATIONAL TRADE CENTRE	01-12-2016	30-11-2022	30-11-2026	16-07-2020	VLF	T05.78	11.000.000,00
Op	GM	T05.141	T05-EUTF-SAH-GM-01-01 THE GAMBIA YOUTH EMPOWERMENT PROJECT	UNITED NATIONS ORGANISATION*ORGANISATION DES NATIONS UNIES	01-12-2016	30-11-2022	30-11-2026	16-07-2020	VLF	T05.78	11.000.000,00
Op	GM	T05.1536	T05-EUTF-SAH-GM-04-01 DIGITALISING THE GAMBIA ; TECHNICAL ASSISTANCE TO STRENGTHEN THE ICT SECTOR	ENABEL, BELGISCH ONTWIKKELINGSAGENTSCHAP * ENABEL, AGENCE BELGE DE DEVELOPPEMENT	01-09-2021	31-08-2023	28-02-2025	13-09-2021	VLF	T05.1303	1.000.000,00
Op	GM	T05.1695	T05-EUTF-SAH-GM-03 -05 EXPENDITURE VERIFICATION OF IMVF CONTRACT T05-EUTF-SAH-GM-03-03	ERNST & YOUNG BEDRIJFSREVISOREN * ERNST ET YOUNG REVISEURS D'ENTRPRISES	07-06-2022	31-12-2022	01-06-2024		VLF	T05.565	16.165,00
Op	GM	T05.348	T05-EUTF-SAH-GM-02-01 EUTF-IOM INITIATIVE FOR MIGRANT PROTECTION AND REINTEGRATION: THE GAMBIA	INTERNATIONAL ORGANIZATION FOR MIGRATION	03-06-2017	02-12-2020	30-09-2021	06-09-2021	VLF	T05.210	3.900.000,00
Op	GM	T05.583	T05-EUTF-REG-SAH-02-15 PRODUCTION OF 3 VIDEO 5 ARTICLES AND 10 PHOTOS	SECKA	02-07-2018	31-10-2018	28-02-2020	19-11-2019	CL	T05.31	2.500,00
Op	GM	T05.724	T05-EUTF-SAH-GM-03-01- EMPLOYMENT AND ENPLOYABILITY THROUGH NEW TECHNOLOGIES AND RENEWABLE ENERGIES MAKE IT IN THE GAMBIA	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	27-11-2018	26-11-2021	30-04-2023	06-04-2022	CL	T05.565	6.856.483,23
Op	GM	T05.741	T05-EUTF-SAH-GM-03-03 - IMVF - BUILDING A FUTURE - MAKE IT IN THE GAMBIA	INSTITUTO MARQUES DE VALLE FLOR	11-01-2019	10-10-2022	10-04-2024	18-05-2022	VLF	T05.565	5.000.000,00
Op	GM	T05.747	T05-EUTF-SAH-GM-03 -04 BUILDING A FUTURE - MAKE IT IN THE GAMBIA - ENABEL	ENABEL, BELGISCH ONTWIKKELINGSAGENTSCHAP*ENABEL, AGENCE BELGE DE DEVELOPPEMENT	07-01-2019	31-12-2023	30-06-2025	26-07-2022	VLF	T05.565	7.000.000,00
Op	GM	T05.785	T05-EUTF-SAH-GM-03-02 : MAKE IT IN THE GAMBIA - YEP 2.0	INTERNATIONAL TRADE CENTRE	01-12-2016	28-02-2023	30-04-2023	30-11-2021	VLF	T05.565	3.500.000,00

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Op	GM	T05.785	T05-EUTF-SAH-GM-03-02 : MAKE IT IN THE GAMBIA - YEP 2.0	UNITED NATIONS ORGANISATION * ORGANISATION DES NATIONS UNIES	01-12-2016	28-02-2023	30-04-2023	30-11-2021	VLF	T05.565	3.500.000,00
Op	GN	T05.1356	T05-EUTF-SAH-GN-04-01: RESIGUI - PAM - AMÉLIORER LA RÉSILIENCE DES POPULATIONS VULNÉRABLES DE GUINÉE	WORLD FOOD PROGRAMME*PROGRAMME ALIMENTAIRE MONDIAL			25-03-2022			T05.1293	0,00
Op	GN	T05.1357	T05-EUTF-SAH-GN-04-01: RESIGUI - PAM - AMÉLIORER LA RÉSILIENCE DES POPULATIONS VULNÉRABLES DE GUINÉE	WORLD FOOD PROGRAMME*PROGRAMME ALIMENTAIRE MONDIAL	15-07-2020	14-03-2022	30-09-2023	09-12-2020	VLF	T05.1293	8.000.000,00
Op	GN	T05.1451	T05-EUTF-SAH-GN-05-01 « PROJET PILOTE D'AMÉLIORATION DU SYSTÈME D'ÉTAT CIVIL GUINÉEN PAR L'EFFET CATALYSEUR DE LA DIGITALISATION »	ENABEL, BELGISCH ONTWIKKELINGSAGENTSCHAP*ENABEL, AGENCE BELGE DE DEVELOPPEMENT	01-04-2021	31-03-2024	30-09-2025	14-09-2022	VLF	T05.1300	4.950.000,00
Op	GN	T05.1646	MARCHÉ DE SERVICES - FFU - COMMUNICATION ET VISIBILITÉ DU PROGRAMME INTEGRA EN RÉPUBLIQUE DE GUINÉE - T05-EUTF-SAH-GN-01-06 - RARILI COMEVEN	MARCHAL	01-03-2022	31-12-2023	30-06-2025	31-03-2022	VLF	T05.471	181.700,00
Op	GN	T05.1648	FWC AUDIT 2018 - SPECIFIC CONTRACT N° 2021/427995 - T05-EUTF-SAH-GN-01-05 - MAF AUDITORES SLP - VÉRIFICATION DE DÉPENSES DU CONTRAT NO T05-EUTF-SAH-GN-01-03 PROGRAMME INTEGRA GIZ	MAF AUDITORES SLP	28-02-2022	27-02-2023	31-08-2023	29-09-2022	VLF	T05.471	15.300,00
Op	GN	T05.1721	T05-EUTF-SAH-GN-01-07 VERIFICATION DE DEPENSES VOLET ENABEL - INTEGRA (T05-EUTF-SAH-GN-01-02)	ERNST & YOUNG BEDRIJFSREVISOREN*ERNST ET YOUNG REVISEURS D'ENTREPRISES	02-11-2022	17-10-2023	31-10-2024		VLF	T05.471	29.053,25
Op	GN	T05.292	T05-EUTF-SAH-REG-08-04 INITIATIVE EUTF � OIM POUR LA PROTECTION ET LA RÉINTÉGRATION DES MIGRANTS - RÉPUBLIQUE DE GUINÉE	INTERNATIONAL ORGANIZATION FOR MIGRATION	05-04-2017	04-10-2020	31-05-2022	11-12-2019	CL	T05.205	5.400.000,00
Op	GN	T05.614	T05-EUTF-SAH-GN-01-02 ENABEL PROGRAMME D APPUI A L INTEGRATION SOCIO ECONOMIQUE DES JEUNES EN REPUBLIQUE DE GUINEE - INTEGRA	ENABEL, BELGISCH ONTWIKKELINGSAGENTSCHAP*ENABEL, AGENCE BELGE DE DEVELOPPEMENT	18-07-2018	17-07-2023	30-12-2024	13-12-2022	VLF	T05.471	35.000.000,00
Op	GN	T05.616	T05-EUTF-SAH-GN-01-01 PROGRAMME D'APPUI À L'INTEGRATION SOCIOÉCONOMIQUE DES JEUNES EN RÉPUBLIQUE DE GUINÉE INTEGRA CCI	INTERNATIONAL TRADE CENTRE	03-08-2018	02-08-2023	31-12-2024	04-12-2020	VLF	T05.471	15.000.000,00
Op	GN	T05.616	T05-EUTF-SAH-GN-01-01 PROGRAMME D'APPUI À L'INTEGRATION SOCIOÉCONOMIQUE DES JEUNES EN RÉPUBLIQUE DE GUINÉE INTEGRA CCI	UNITED NATIONS ORGANISATION*ORGANISATION DES NATIONS UNIES	03-08-2018	02-08-2023	31-12-2024	04-12-2020	VLF	T05.471	15.000.000,00
Op	GN	T05.792	T05-EUTF-SAH-GN-01-03 PROGRAMME D'APPUI À L'INTEGRATION SOCIOÉCONOMIQUE DES JEUNES EN RÉPUBLIQUE DE GUINÉE INTEGRA GIZ	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	01-01-2019	30-06-2023	31-12-2024	18-06-2021	VLF	T05.471	10.000.000,00
Op	GN	T05.913	CONTRAT AUDIT - FWC AUDIT 2018 - T05 -EUTF- SAH- REG -08 - 04 INITIATIVE EUTF-OIM POUR LA RÉINTÉGRATION DES MIGRANTS: RÉPUBLIQUE DE GUINÉE	DELOITTE BEDRIJFSREVISOREN/REVISEURS D'ENTREPRISES	16-09-2019	15-09-2020	31-12-2021	14-05-2020	CL	T05.31	20.795,00
Op	GN	T05.958	DEMANDE DE PRESTATIONS - CTR 2019/405937/2 - FWC COM 2015 - LOT 2 COMMUNICATION - T05-EUTF-SAH-GN-01-04 - APPUI A LA COMMUNICATION TRANSVERSALE DU PROGRAMME INTEGRA EN GUINEE	GOPA COM.	15-08-2019	28-02-2022	31-03-2023	19-09-2022	VLF	T05.471	693.300,00
Op	INTPA A 02	T05.1727	T05-EUTF-REG-REG-03-02 ANNUAL FINANCIAL AUDIT OF THE EU TRUST FUND AFRICA (EUTF AFRICA) FOR FINANCIAL YEARS FROM 2022 UNTIL 2025	ERNST & YOUNG BEDRIJFSREVISOREN*ERNST ET YOUNG REVISEURS D'ENTREPRISES	15-01-2023	31-12-2026	30-06-2028		VLF		94.375,00
Op	INTPA A 02	T05.259	T05-EUTF-REG-REG-03-01 'ANNUAL FINANCIAL AUDIT OF THE EU TRUST FUND AFRICA (EUTF AFRICA) 2016-2018'	ERNST & YOUNG BEDRIJFSREVISOREN*ERNST ET YOUNG REVISEURS D'ENTREPRISES	06-02-2017	31-12-2022	30-06-2024	03-10-2022	VLF		161.550,00
Op	INTPA A 02	T05.711	T05-EUTF-REG-REG-02-04 COMMUNICATION AND VISIBILITY - TECHNICAL COOPERATION FACILITY	POMILIO BLUMM SRL*	29-10-2018	28-10-2025	30-03-2027	16-12-2022	VLF	T05.31	471.670,00
Op	INTPA A 02	T05.711	T05-EUTF-REG-REG-02-04 COMMUNICATION AND VISIBILITY - TECHNICAL COOPERATION FACILITY	POMILIO BLUMM SRL*	29-10-2018	28-10-2025	30-03-2027	16-12-2022	VLF	T05.31	
Op	INTPA A 03	T05.1027	T05-EUTF-REG-SAH-02-40 - ORGANIZATION OF TWO IMPACT EVALUATION (IE) WORKSHOPS IN DAKAR/SENEGAL AND BRUSSELS/BELGIUM	CONCEPTION, ETUDES ET COOPERATION DE FORMATION	08-10-2019	07-04-2020	10-10-2021	16-07-2020	CL	T05.31	84.976,72
Op	INTPA A	T05.1054	T05-EUTF-SAH-REG-11-01 IPDEV2: I&P ACCÉLÉRATION AU	ENTREPRENEURS & DEVELOPPEMENT	27-11-2019	26-11-2023	31-12-2025	12-07-2022	VLF	T05.466	15.500.000,00

ADM / OP	Managing Entity	L2 Ref	L2 User Reference	LE Official Name	LC Project Start Date	LC Project End Date	L2 FDI Date	Com L2 Last Accepted Pay. Date	Legal Com. Status Code	L1 Ref	L2 committed Amount
	03		SAHEL (EN APPUI À L'INITIATIVE IPDEV-2)								
Op	INTPA A 03	T05.1059	T05-EUTF-SAH-REG-18-07 PROJET DE RENFORCEMENT DE LA RÉSILIENCE ET DE LA COHÉSION SOCIALE DES POPULATIONS VULNÉRABLES DES RÉGIONS TRANSFRONTALIÈRES DU BURKINA FASO (RÉGION DU SAHEL) ET DU NIGER (RÉGION	ASSOCIATION FEDERATION HANDICAP INTERNATIONAL *HI HANDICAP INTERNATIONAL FEDERATION	13-12-2019	12-12-2023	12-06-2025	30-11-2022	VLF	T05.739	17.575.000,00
Op	INTPA A 03	T05.1060	T05-EUTF-SAH-REG-18-06 "ALLIANCE POUR LA COHÉSION SOCIALE ET LA RÉSILIENCE AU MALI ET EN MAURITANIE 2 LOT 1 FUSEAU OUEST ET ZONES LIMITOPHES"	ASSOCIATION FEDERATION HANDICAP INTERNATIONAL *HI HANDICAP INTERNATIONAL FEDERATION	13-12-2019	12-12-2023	30-06-2025	17-11-2022	VLF	T05.739	12.691.500,00
Op	INTPA A 03	T05.1063	T05-EUTF-SAH-REG-13-03 PROJET D'APPUI À LA PROTECTION DES MIGRANTS LES PLUS VULNÉRABLES SUR LES ROUTES MIGRATOIRES DU SAHEL	CARITAS SCHWEIZ*CARITAS SUISSE CARITAS SWITZERLAND	15-01-2020	14-01-2023	14-11-2024	23-06-2022	VLF	T05.559	5.000.000,00
Op	INTPA A 03	T05.1069	T05-EUTF-SAH-REG-18-08 «RENFORCEMENT DE LA RÉSILIENCE ET DE LA COHÉSION SOCIALE DANS LES ZONES FRONTALIÈRES DU NIGER ET DU TCHAD »RECOSOC»	FUNDACION OXFAM INTERMON'OI	06-12-2019	05-12-2023	30-06-2025	26-10-2021	VLF	T05.739	12.734.094,00
Op	INTPA A 03	T05.1070	T05-EUTF-SAH-REG-18-04 PROGRAMME D'URGENCE POUR LA STABILISATION DES ESPACES FRONTALIERS DU G5 SAHEL	RED BARNET	06-12-2019	05-12-2023	30-06-2025	10-11-2021	VLF	T05.739	17.640.000,00
Op	INTPA A 03	T05.1073	T05-EUTF-SAH-REG-13-01 APPUI À LA PROTECTION DES MIGRANTS LES PLUS VULNÉRABLES EN AFRIQUE DE L'OUEST	CRUZ ROJA ESPANOLA FUNDACION * CROIX ROUGE ESPAGNE FONDATION CRE	15-01-2020	14-01-2023	31-07-2024	04-10-2022	VLF	T05.559	10.000.000,00
Op	INTPA A 03	T05.1074	T05-EUTF-SAH-REG-13-02 "AMÉLIORATION DE LA PROTECTION DES ENFANTS ET JEUNES MIGRANT(E)S DANS LES PRINCIPALES ROUTES MIGRATOIRES DE L'AFRIQUE DE L'OUEST	THE SAVE THE CHILDREN FUND LBG*	15-01-2020	14-01-2023	14-01-2025	17-10-2022	VLF	T05.559	5.000.000,00
Op	INTPA A 03	T05.1092	T05-EUTF-REG-SAH-02-41 "EXPENDITURE VERIFICATION OF CONTRACT T05.169 (T05-EUTF-SAH-REG-08-03) IMPLEMENTED BY IOM"	DELOITTE BEDRIJFSREVISOREN/REVISEURS D'ENTREPRISES	15-01-2020	14-05-2021	14-01-2023	22-02-2021	CL	T05.31	12.525,00
Op	INTPA A 03	T05.1098	T05-EUTF-SAH-REG-23-01 APPUI AUX FORCES DE SÉCURITÉ DES PAYS MEMBRES DU G5 SAHEL POUR LA LUTTE CONTRE L'IMPUNITÉ ET LE RENFORCEMENT DE LEURS LIENS AVEC LES POPULATIONS	INSTITUT FOR MENNESKERETTIGHEDER - DANMARKS NATIONALE MENNESKERETTIGHEDSINSTITUTION* DANISH INSTITUTE FOR HUMAN RIGHTS NATIONAL HUMAN RIGHTS	01-01-2020	31-12-2022	01-07-2025	18-07-2022	VLF	T05.949	10.310.040,00
Op	INTPA A 03	T05.1122	T05-EUTF-SAH-REG-22-01 CONTRIBUTION AU FINANCEMENT DE L'UNITÉ DE COORDINATION DE L'ALLIANCE SAHEL (UCA).	DEUTSCHE GESELLSCHAFT FÜR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	01-04-2019	30-06-2022	31-12-2024	07-10-2022	VLF	T05.841	2.400.000,00
Op	INTPA A 03	T05.1133	T05-EUTF-SAH-REG-21-01 "EU SUPPORT TO THE UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) " REGIONAL STABILISATION FACILITY FOR LAKE CHAD2 (RSF)2	UNITED NATIONS DEVELOPMENT PROGRAMME * PROGRAMME DES NATIONS UNIES POUR LE DEVELOPPEMENT	07-04-2020	06-04-2022	31-08-2023	11-10-2021	VLF	T05.948	5.000.000,00
Op	INTPA A 03	T05.1185	T05-EUTF-SAH-REG-18-09 PROGRAMME DE RESILIENCE ET DE COHESION SOCIALE AU SAHEL PROGRESS	FUNDACION ACCION CONTRA EL HAMBRE *ACTION CONTRE LA FAIM-ESPAGNE FACH	21-05-2020	20-05-2024	30-11-2025	21-12-2022	VLF	T05.739	27.000.000,00
Op	INTPA A 03	T05.1188	T05-EUTF-SAH-REG-18-10 AMELIORONS NOS VIES	PROGETTO MONDO MOVIMENTO LAICI AMERICA LATINA - ONLUS	16-06-2020	15-06-2024	15-12-2025	26-04-2022	VLF	T05.739	13.600.000,00
Op	INTPA A 03	T05.1199	T05-EUTF-REG-SAH-02-47 APPUI JUSTICE AU BURKINA FASO	DCAF - LE CENTRE POUR LA GOUVERNANCE DU SECTEUR DE LA SECURITE - GENEVE/DCAF - THE GENEVA CENTRE FOR SECURITY SECTOR GOVERNANCE	09-06-2020	08-09-2020	04-02-2022	08-10-2020	CL	T05.31	20.000,00
Op	INTPA A 03	T05.1211	T05-EUTF-SAH-REG-18-11 PROGRAMME D'URGENCE POUR LA STABILISATION DES ESPACES FRONTALIERS DU G5 SAHEL	INTERNATIONAL RESCUE COMMITTEE INC	01-09-2020	31-08-2024	27-05-2026	25-08-2022	VLF	T05.739	15.000.000,00
Op	INTPA A 03	T05.1253	T05-EUTF-REG-SAH-02-50 EVALUATION "EVALUATION ETHICAL FASHION - T05-EUTF-SAH-REG-07-01"	STANTEC	28-07-2020	28-02-2022	27-08-2023	03-10-2022	VLF	T05.31	137.433,00
Op	INTPA A 03	T05.1259	T05-EUTF-SAH-REG-23-03 : APPUI AUX CAPACITÉS DE DIALOGUE ET D' ACTIONS CONCERTÉES DES FORCES DE SÉCURITÉ INTÉRIEURES DANS LES ENVIRONNEMENTS DE	PROMEDIATION	21-08-2020	20-08-2023	31-03-2025	15-02-2022	VLF	T05.949	2.400.000,00

ADM / OP	Managing Entity	L2 Ref	L2 User Reference	LE Official Name	LC Project Start Date	LC Project End Date	L2 FDI Date	Com L2 Last Accepted Pay. Date	Legal Com. Status Code	L1 Ref	L2 committed Amount
			CONFLICTUALITÉ ET D'INSÉCURITÉ AU BURKINA FASO, MALI ET NIGER								
Op	INTPA A 03	T05.1291	T05-EUTF-SAH-BF-08-11 CONSTRUIRE DE NOUVELLES COOPERATIONS ENTRE PASTEURS NOMADES ET TRANSHUMANTS ET LES ETATS DE L'INITIATIVE D'ACCRA	PROMEDIATION	01-09-2020	31-08-2023	28-02-2025	20-12-2021	VLF	T05.469	1.600.000,00
Op	INTPA A 03	T05.1322	T05-EUTF-SAH-REG-23-02 INTERNATIONAL HUMAN RIGHTS LAW COMPLIANCE OF LAW ENFORCEMENT OPERATIONS IN CHAD, MAURITANIA AND NIGER: STRENGTHENING THE CAPACITY OF INTERNAL SECURITY FORCES	UNITED NATIONS HIGH COMMISSIONER FOR HUMAN RIGHTS * HAUT COMMISSARIAT DE NATIONS UNIES AUX DROITS DE L'HOMME	01-11-2020	31-10-2023	30-04-2025	07-04-2022	VLF	T05.949	9.630.000,00
Op	INTPA A 03	T05.1353	T05-EUTF-SAH-REG-24-01 CRIALCES - REPONSE A LA CRISE ALIMENTAIRE AU CENTRE SAHEL : SUPPORT NUTRITIONNEL ET RELEVEMENT	WORLD FOOD PROGRAMME * PROGRAMME ALIMENTAIRE MONDIAL	01-07-2020	31-12-2021	30-06-2024	08-12-2020	VLF	T05.1247	19.900.000,00
Op	INTPA A 03	T05.1397	T05-EUTF-SAH-REG-25-01 RADIO JEUNESSE SAHEL - APPUI EUROPEEN A LA PHASE DE DEMARRAGE DE LA RADIO - SUBVENTION D'ACTION	ORGANISATION INTERNATIONALE DE LA FRANCOPHONIE*OIF	01-09-2020	31-12-2022	30-06-2025	18-01-2021	VLF	T05.1302	2.000.000,00
Op	INTPA A 03	T05.1428	T05-EUTF-REG-REG-01-06 EUTF ECONOMIC PROJECTS ₂ IMPACT EVALUATION RESEARCH, SAHEL LAKE CHAD AND HORN OF AFRICA	MANNHEIMER ZENTRUM FUR EVALUATION UND ENTWICKLUNGSFORSCHUNG GEMEINNUTZIGE GMBH	01-01-2021	31-12-2024	30-06-2026	09-06-2022	VLF	T05.31	1.000.000,00
Op	INTPA A 03	T05.1428	T05-EUTF-REG-REG-01-06 EUTF ECONOMIC PROJECTS ₂ IMPACT EVALUATION RESEARCH, SAHEL LAKE CHAD AND HORN OF AFRICA	MANNHEIMER ZENTRUM FUR EVALUATION UND ENTWICKLUNGSFORSCHUNG GEMEINNUTZIGE GMBH	01-01-2021	31-12-2024	30-06-2026	09-06-2022	VLF	T05.131	3.847.500,00
Op	INTPA A 03	T05.1433	T05-EUTF-REG-SAH-01-11 STUDY OF THE INFLUENCE OF SALAFISM IN WEST AFRICA	CONSERVATOIRE NATIONAL DES ARTS ET METIERS*	01-02-2021	31-07-2021	31-01-2023	23-03-2021	VLF	T05.131	275.000,00
Op	INTPA A 03	T05.1466	T05-EUTF-REG-SAH-02-53 - EVALUATION FINALE DU PROJET GAR-SI SAHEL	ALTAIR ASESORES SL	26-02-2021	30-04-2022	31-10-2023	20-09-2022	VLF	T05.31	137.569,00
Op	INTPA A 03	T05.1466	T05-EUTF-REG-SAH-02-53 - EVALUATION FINALE DU PROJET GAR-SI SAHEL	ALTAIR ASESORES SL	26-02-2021	30-04-2022	31-10-2023	20-09-2022	VLF	T05.73	125.000,00
Op	INTPA A 03	T05.150	T05-EUTF-REG-REG-02-01 EUTF IT REPORTING SYSTEM	STICHTING AKVO	10-11-2016	09-11-2025	30-04-2026	14-03-2022	VLF	T05.31	303.056,00
Op	INTPA A 03	T05.1511	T05-EUTF-REG-SAH-02-59: EVALUATION FINALE DU PROJET "LA VOIX DES JEUNES DU SAHEL, PHASE II" (RFS 2021 424093)	ARS PROGETTI SPA - AMBIENTE RISORSE E SVILUPPO	06-05-2021	02-09-2021	06-02-2023	20-04-2022	VLF	T05.31	158.075,00
Op	INTPA A 03	T05.1546	T05-EUTF-SAH-REG-26-01 - CONTRIBUTION AU FINANCEMENT DU SECRETARIAT DE LA COALITION POUR LE SAHEL (SCS)	EXPERTISE FRANCE	04-10-2021	03-10-2023	30-10-2025	03-10-2022	VLF	T05.1506	500.000,00
Op	INTPA A 03	T05.1569	T05-EUTF-REG-SAH-02-63 -EVALUATION A MI-PARCOURS ARCHIPELAGO (EUTF-SAH-REG-15-01	TRANSPORT & INFRASTRUCTURE EXPERTISE GROUP -TIEG EZHZ*	06-10-2021	04-03-2022	31-08-2023	05-09-2022	VLF	T05.31	197.310,00
Op	INTPA A 03	T05.1603	T05-EUTF-REG-REG-01-11 - UNDERSTANDING THE ROOT CAUSES OF INSTABILITY AND RESPONDING TO CONFLICT RISKS IN WEST AFRICA	INTERNATIONAL CRISIS GROUP NON PROFIT CORPORATION*	07-12-2021	06-12-2024	30-06-2026	01-02-2022	VLF	T05.131	0,00
Op	INTPA A 03	T05.1603	T05-EUTF-REG-REG-01-11 - UNDERSTANDING THE ROOT CAUSES OF INSTABILITY AND RESPONDING TO CONFLICT RISKS IN WEST AFRICA	INTERNATIONAL CRISIS GROUP NON PROFIT CORPORATION*	07-12-2021	06-12-2024	30-06-2026	01-02-2022	VLF	T05.131	1.500.000,00
Op	INTPA A 03	T05.1641	NOT TO USE - SAH-REG-18-17 - CONTRAT D'ASSISTANCE TECHNIQUE POUR LE PDU	INTERNATIONAL CONSULTING EXPERTISEGIE*ICE			15-07-2025				0,00
Op	INTPA A 03	T05.1658	T05-EUTF-REG-SAH-02-67: EXPENDITURE VERIFICATION AND SYSTEMS AUDIT OF T05-EUTF-SAH-REG-15-01 IMPLEMENTED BY SEQUA	ERNST & YOUNG BEDRIJFSREVISOREN * ERNST ET YOUNG REVISOREURS D'ENTREPRISES	23-12-2021	20-06-2022	27-06-2024		VLF	T05.31	24.912,50
Op	INTPA A 03	T05.1681	T05-EUTF-SAH-REG-18-17 - CONTRAT D'ASSISTANCE TECHNIQUE POUR LE PDU	INTERNATIONAL CONSULTING EXPERTISEGIE*ICE	21-12-2021	20-12-2024	02-06-2026	02-02-2022	VLF	T05.739	611.000,00
Op	INTPA A 03	T05.1705	T05-EUTF-REG-SAH-02-81: EXPENDITURE VERIFICATION OF CONTRACT T05-EUTF-SAH-REG-01-01 IMPLEMENTED BY CIVIPOL	DELOITTE BEDRIJFSREVISOREN/REVISOREURS D'ENTREPRISES	21-10-2022	20-10-2023	24-03-2025		VLF	T05.31	18.665,00
Op	INTPA A	T05.1708	T05-EUTF-REG-REG-02-03 ₂ EUTF IMPACT EVALUATION ON	COMMISSION EUROPEENNE*EUROPEAN	10-11-2022	09-07-2025	31-12-2025		VLF	T05.31	59.877,00

ADM / OP	Managing Entity	L2 Ref	L2 User Reference	LE Official Name	LC Project Start Date	LC Project End Date	L2 FDI Date	Com L2 Last Accepted Pay. Date	Legal Com. Status Code	L1 Ref	L2 committed Amount
	03		EMPLOYMENT AND RESILIENCE PROJECTS ₂	COMMISSION							
Op	INTPA A 03	T05.1708	T05-EUTF-REG-REG-02-03 ₂ EUTF IMPACT EVALUATION ON EMPLOYMENT AND RESILIENCE PROJECTS ₂	COMMISSION EUROPEENNE*EUROPEAN COMMISSION	10-11-2022	09-07-2025	31-12-2025		VLF	T05.31	59.877,00
Op	INTPA A 03	T05.1709	T05-EUTF-REG-SAH-02-80: EXPENDITURE VERIFICATION OF CONTRACT T05-EUTF-SAH-REG-14-01 IMPLEMENTED BY CAMOES	MAF AUDITORES SLP	19-10-2022	18-10-2023	25-04-2025		VLF	T05.31	12.545,00
Op	INTPA A 03	T05.1719	T05-EUTF-REG-SAH-02-60 - ÉVALUATION DU PORTEFEUILLE DE PROJETS « RÉSILIENCE » DU FFUE - SAHEL ET BASSIN DU LAC TCHAD	ECORYS NEDERLAND BV*	07-11-2022	02-09-2023	31-12-2024	17-11-2022	VLF	T05.31	549.934,00
Op	INTPA A 03	T05.172	T05-EUTF-REG-SAH-02-01 *MATÉRIEL DE SUPPORT POUR LA COMMUNICATION DU FONDS FIDUCIAIRE D'URGENCE POUR L'AFRIQUE*	ADGRAFICS DESIGN STUDIO	07-12-2016	06-12-2017	31-12-2020	10-04-2017	CL	T05.31	19.800,00
Op	INTPA A 03	T05.245	T05-EUTF-SAH-REG-04-01 GAR-SI SAHEL (GROUPE D'ACTION RAPIDES-SURVEILLANCE ET INTERVENTION AU SAHEL	FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRATION AND PUBLIC POLICIES	29-12-2016	28-01-2022	29-09-2024	16-11-2022	VLF	T05.73	17.986.073,00
Op	INTPA A 03	T05.260	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	18-02-2017	17-02-2022	18-08-2023	12-10-2020	VLF	T05.200	10.000.000,00
Op	INTPA A 03	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	EXPERTISE FRANCE	19-04-2017	18-08-2017	28-02-2019	15-05-2017	CL	T05.222	328.996,80
Op	INTPA A 03	T05.310	T05-EUTF-SAH-REG-09-01 LA VOIX DES JEUNES DU SAHEL	CENTRE HENRY DUNANT POUR LE DIALOGUE HUMANITAIRE	01-04-2017	31-03-2018	01-11-2019	18-01-2019	CL	T05.288	2.172.174,45
Op	INTPA A 03	T05.356	T05-EUTF-SAH-REG-08-03 INITIATIVE FFUE-OIM POUR LA PROTECTION ET LA REINTÉGRATION DES MIGRANTS: GUINEE BISSAU	INTERNATIONAL ORGANIZATION FOR MIGRATION	30-06-2017	30-05-2021	28-11-2022	15-06-2020	VLF	T05.205	2.480.000,00
Op	INTPA A 03	T05.382	T05-EUTF-REG-SAH-01-01 - ANALYSE SECTORIELLE DANS LES DOMAINES DE LA SECURITE ET DE LA JUSTICE DANS LE CADRE DU EUTF FOR AFRICA	DCAF - LE CENTRE POUR LA GOUVERNANCE DU SECTEUR DE LA SECURITE - GENEVE*DCAF - THE GENEVA CENTRE FOR SECURITY SECTOR GOVERNANCE	01-08-2017	31-12-2018	30-06-2020	12-04-2019	CL	T05.131	1.517.850,00
Op	INTPA A 03	T05.388	T05-EUTF-SAH-REG-08-05 INITIATIVE FFUE ₂ OIM POUR LA PROTECTION ET LA REINTÉGRATION DES MIGRANTS : TCHAD	INTERNATIONAL ORGANIZATION FOR MIGRATION	05-09-2017	04-09-2020	28-02-2022	08-06-2020	CL	T05.205	347.598,18
Op	INTPA A 03	T05.390	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	30-08-2017	12-09-2017	31-03-2019	20-11-2017	CL	T05.31	385,00
Op	INTPA A 03	T05.394	T05-EUTF-REG-SAH-02-06 SEMINAIRE AGENTS CONTRACTUELS FONDS FIDUCIAIRE (2017)	SOCIETE PROPRIETAIRE DE L HOTEL DEL UNION SA*HOTEL SOFITEL TERANGA S.P.H.U	19-10-2017	31-10-2017	30-09-2018	20-11-2017	VLF	T05.31	13.937,65
Op	INTPA A 03	T05.396	T05-EUTF-REG-SAH-02-07 CONSULTANCE TECHNIQUE POUR LA FORMULATION D'UN APPEL À MANIFESTATION	BROUDIC	18-09-2017	17-10-2017	14-03-2019	08-11-2017	CL	T05.31	19.998,00
Op	INTPA A 03	T05.411	T05-EUTF-REG-SAH-02-10 ANIMATED VIDEO	MCI BENELUX	07-11-2017	31-12-2018	31-12-2018	27-11-2018	CL	T05.31	15.750,00
Op	INTPA A 03	T05.479	T05-EUTF-REG-SAH-2-11 2017 ANNUAL REPORT OF EUTF	PARTICIP GMBH	18-12-2017	10-02-2018	31-12-2018	14-05-2018	CL	T05.31	27.082,00
Op	INTPA A 03	T05.480	T05-EUTF-SAH-SN-06-04 EUTF ₂ IOM INITIATIVE FOR MIGRANT PROTECTION AND REINTEGRATION: REGIONAL PROPOSAL	INTERNATIONAL ORGANIZATION FOR MIGRATION	19-06-2017	18-12-2018	30-12-2019	09-02-2018	CL	T05.204	1.400.000,00
Op	INTPA A 03	T05.488	T05-EUTF-SAH-REG-05-01 RESILAC ₂ REDRESSEMENT ECONOMIQUE ET SOCIAL INCLUSIF DU LAC TCHAD	AGENCE FRANCAISE DE DEVELOPPEMENT	28-12-2017	27-12-2022	30-06-2024	19-08-2021	VLF	T05.218	31.100.000,00
Op	INTPA A	T05.49	T05-EUTF-SAH-REG-03-01 *SUPPORT TO THE	INTERNATIONAL CRIMINAL POLICE	14-02-2016	13-12-2020	14-06-2022	19-12-2018	VLF	T05.38	5.000.000,00

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	03		STRENGTHENING OF POLICE INFORMATION SYSTEMS IN THE BROADER WEST AFRICA REGION (WAPIS)*	ORGANIZATION*ORGANISATION INTERNATIONALE POLICE CRIMINELLE							
Op	INTPA A 03	T05.51	T05-EUTF-SAH-REG-02-02 DIALOGUE WITH YOUTH FROM SAHEL	CENTRE HENRY DUNANT POUR LE DIALOGUE HUMANITAIRE	06-06-2016	05-08-2016	31-12-2020	11-10-2016	CL	T05.31	54.606,00
Op	INTPA A 03	T05.52	T05-EUTF-SAH-REG-02-01 VOICES OF YOUTH FOR SAHEL	BUSINESS AND STRATEGIES IN EUROPE*	01-08-2016	31-10-2016	31-12-2020	09-12-2016	CL	T05.31	117.067,53
Op	INTPA A 03	T05.63	T05-EUTF-SAH-REG-02-03 VOICES OF YOUTH FOR THE SAHEL (COMMUNICATIONS)	MCI BENELUX			31-07-2017	28-10-2016	CL	T05.31	24.705,62
Op	INTPA A 03	T05.696	T05-EUTF-REG-SAH-02-23 ILLUSTRATE EUTF FOR AFRICA'S ACTIONS IN THE FIELD OF RESILIENCE THROUGH THE PROVISION OF COMMUNICATION SUPPORT MATERIAL AND SERVICES	CONCEPTION, ETUDES ET COOPERATION DE FORMATION	24-09-2018	23-12-2018	01-07-2020	08-07-2019	CL	T05.31	60.415,00
Op	INTPA A 03	T05.720	T05-EUTF-SAH-REG-17-01 MONITORING AND LEARNING SYSTEM FOR THE EUTF SAHEL AND LAKE CHAD	ALTAI	26-10-2018	25-12-2024	26-06-2026	20-09-2022	VLF	T05.591	
Op	INTPA A 03	T05.720	T05-EUTF-SAH-REG-17-01 MONITORING AND LEARNING SYSTEM FOR THE EUTF SAHEL AND LAKE CHAD	ALTAI	26-10-2018	25-12-2024	26-06-2026	20-09-2022	VLF	T05.591	4.995.000,00
Op	INTPA A 03	T05.720	T05-EUTF-SAH-REG-17-01 MONITORING AND LEARNING SYSTEM FOR THE EUTF SAHEL AND LAKE CHAD	ALTAI	26-10-2018	25-12-2024	26-06-2026	20-09-2022	VLF	T05.131	1.555.750,00
Op	INTPA A 03	T05.720	T05-EUTF-SAH-REG-17-01 MONITORING AND LEARNING SYSTEM FOR THE EUTF SAHEL AND LAKE CHAD	ALTAI	26-10-2018	25-12-2024	26-06-2026	20-09-2022	VLF	T05.31	616.200,00
Op	INTPA A 03	T05.720	T05-EUTF-SAH-REG-17-01 MONITORING AND LEARNING SYSTEM FOR THE EUTF SAHEL AND LAKE CHAD	ALTAI	26-10-2018	25-12-2024	26-06-2026	20-09-2022	VLF	T05.591	
Op	INTPA A 03	T05.734	T05-EUTF-REG-REG-04-01 ENHANCING PROTECTION, LIVE-SAVING ASSISTANCE AND SOLUTIONS, INCLUDING RESETTLEMENT FOR PERSONS OF CONCERN WITH INTERNATIONAL PROTECTION NEEDS IN LIBYA AND WEST AFRICA (NIGER AND BURKINA FASO)	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-12-2017	31-03-2022	30-09-2024	09-09-2020	VLF	T05.558	12.000.000,00
Op	INTPA A 03	T05.734	T05-EUTF-REG-REG-04-01 ENHANCING PROTECTION, LIVE-SAVING ASSISTANCE AND SOLUTIONS, INCLUDING RESETTLEMENT FOR PERSONS OF CONCERN WITH INTERNATIONAL PROTECTION NEEDS IN LIBYA AND WEST AFRICA (NIGER AND BURKINA FASO)	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-12-2017	31-03-2022	30-09-2024	09-09-2020	VLF	T05.561	33.000.000,00
Op	INTPA A 03	T05.758	EUTF-T05-REG-REG-01-05 ADDRESSING THE ROOT CAUSES OF INSECURITY IN THE GREATER SAHEL DEVCO.D.1.DIR(2018)6877904	INTERNATIONAL CRISIS GROUP NON PROFIT CORPORATION*	12-12-2018	11-12-2021	30-06-2022	24-10-2022	CL	T05.131	1.500.000,00
Op	INTPA A 03	T05.778	T05-EUTF-SAH-REG-12-01 APPUI A LA LUTTE CONTRE LA TRAITE DES PERSONNES DANS LES PAYS DU GOLFE DE GUINEE	EXPERTISE FRANCE	11-01-2019	10-01-2024	10-07-2025	07-12-2021	VLF	T05.467	17.400.000,00
Op	INTPA A 03	T05.791	T05-EUTF-SAH-REG-19-01 LA VOIX DES JEUNES DU SAHEL - DIALOGUE ENTRE JEUNES ET INSTITUTIONS AU SAHEL (PHASE II)	CENTRE HENRY DUNANT POUR LE DIALOGUE HUMANITAIRE	01-09-2018	31-08-2021	28-02-2023	07-07-2022	CL	T05.736	5.000.000,00
Op	INTPA A 03	T05.795	T05-EUTF-SAH-REG-15-01 ARCHIPELAGO: AN AFRICAN-EUROPEAN TVET INITIATIVE	SEQUA GGMBH*	09-12-2018	08-11-2023	10-06-2025	12-07-2022	VLF	T05.563	15.000.000,00
Op	INTPA A 03	T05.80	T05-EUTF-SAH-REG-01-01 'APPUI A LA COOPERATION REGIONALE DES PAYS DU GS ET AU COLLEGE SAHELIEU DE SECURITE'	CIVI POL CONSEIL, SOCIETE DE CONSEIL ET DE SERVICE DU MINISTERE DE L'INTERIEUR	18-08-2016	17-11-2019	17-05-2021	10-05-2021	VLF	T05.30	7.200.000,00
Op	INTPA A 03	T05.82	T05-EUTF-SAH-REG-02-04 COMMUNICATION MATERIAL	LANDELL MILLS LIMITED*	15-08-2016	28-04-2017	31-12-2017	27-10-2017	VLF	T05.31	40.035,54
Op	INTPA A 03	T05.822	T05-EUTF-REG-SAH-02-30 TECHNICAL COOPERATION FACILITY *ASSISTANCE TECHNIQUE POUR LA PRÉPARATION DE L'APPEL À MANIFESTATION D'INTÉRÊT DU PROGRAMME D'URGENCE POUR LA STABILISATION DES ESPACES FRONTALIERS DU GS SAHEL."	ASSOCIATION GROUPE URGENCE REHABILITATION DEVELOPPEMENT*GROUPE URD GURD	29-01-2019	28-06-2019	31-12-2019	06-12-2019	CL	T05.31	19.950,00
Op	INTPA A 03	T05.823	T05-EUTF-REG-REG-04-03 PROTECTION AND SUSTAINABLE SOLUTIONS FOR MIGRANTS AND REFUGEES ALONG THE	INTERNATIONAL ORGANIZATION FOR MIGRATION	01-12-2017	28-02-2023	31-08-2024	30-10-2022	VLF	T05.558	21.247.021,00

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			CENTRAL MEDITERRANEAN ROUTE								
Op	INTPA A 03	T05.823	T05-EUTF-REG-REG-04-03 PROTECTION AND SUSTAINABLE SOLUTIONS FOR MIGRANTS AND REFUGEES ALONG THE CENTRAL MEDITERRANEAN ROUTE	INTERNATIONAL ORGANIZATION FOR MIGRATION	01-12-2017	28-02-2023	31-08-2024	30-10-2022	VLF	T05.558	76.975.000,00
Op	INTPA A 03	T05.823	T05-EUTF-REG-REG-04-03 PROTECTION AND SUSTAINABLE SOLUTIONS FOR MIGRANTS AND REFUGEES ALONG THE CENTRAL MEDITERRANEAN ROUTE	INTERNATIONAL ORGANIZATION FOR MIGRATION	01-12-2017	28-02-2023	31-08-2024	30-10-2022	VLF	T05.561	90.004.962,00
Op	INTPA A 03	T05.850	T05-EUTF-REG-SAH-02-33 TECHNICAL COOPERATION FACILITY - IMPACT METHOD PRIOR TO LAUNCHING IMPACT EVALUATION OF EUTF EMPLOYMENT AND RESILIENCE PROGRAMMES	HEMPEL	05-04-2019	04-01-2020	30-01-2022	24-03-2020	CL	T05.31	0,00
Op	INTPA A 03	T05.850	T05-EUTF-REG-SAH-02-33 TECHNICAL COOPERATION FACILITY - IMPACT METHOD PRIOR TO LAUNCHING IMPACT EVALUATION OF EUTF EMPLOYMENT AND RESILIENCE PROGRAMMES	HEMPEL	05-04-2019	04-01-2020	30-01-2022	24-03-2020	CL	T05.31	19.940,00
Op	INTPA A 03	T05.921	T05-EUTF-SAH-REG-18-01 PROGRAMME D ₂ URGENCE POUR LA STABILISATION DES ESPACES FRONTALIERS DU G 5 SAHEL	CENTRE HENRY DUNANT POUR LE DIALOGUE HUMANITAIRE	01-01-2019	31-12-2022	31-08-2024	25-08-2022	VLF	T05.739	5.000.000,00
Op	INTPA A 03	T05.950	T05-EUTF-REG-SAH-02-37: EXPENDITURE VERIFICATION OF CONTRACT T05.9 (T05-EUTF-SAH-REG-03-01) IMPLEMENTED BY INTERPOL	ERNST & YOUNG BEDRIJFSREVISOREN *ERNST ET YOUNG REVISEURS D'ENTREPRISES	31-07-2019	31-07-2020	30-06-2021	15-12-2020	CL	T05.31	26.477,50
Op	INTPA A 03	T05.951	T05-EUTF-REG-SAH-02-38: EXPENDITURE VERIFICATION OF CONTRACT T05.245 (T05-EUTF-SAH-REG-04-01) IMPLEMENTED BY FIAPP	DELOITTE BEDRIJFSREVISOREN/REVISEURS D'ENTREPRISES	05-08-2019	04-08-2020	30-06-2021	04-06-2020	CL	T05.31	43.078,00
Op	INTPA A 03	T05.952	T05-EUTF-SAH-REG-16-01 MONITORING AND EVALUATION OF THE EUTF MIGRATION MANAGEMENT APPROACH AND ACTIONS IN THE SAHEL AND LAKE CHAD	ALTAI	20-07-2019	19-01-2021	19-01-2023	12-10-2021	CL	T05.561	1.995.038,00
Op	INTPA A 03	T05.953	T05-EUTF-REG-SAH-02-39 ASSISTANCE TECHNIQUE POUR L ₂ EVALUATION DE L ₂ APPEL A MANIFESTATION D ₂ INTERET ET L ₂ ELABORATION DU PROGRAMME D ₂ URGENCE POUR LA STABILISATION DES ESPACES FRONTALIERS DU G5 SAHEL FRONTALIERS DU G5 SAHEL	BERTON	15-07-2019	14-01-2020	31-07-2020	12-08-2020	CL	T05.31	18.100,00
Op	INTPA A 04	T05.1018	T05-EUTF-HOA-REG-62-01 DISRUPTING CRIMINAL TRAFFICKING AND SMUGGLING NETWORKS	CIVI POL CONSEIL, SOCIETE DE CONSEIL ET DE SERVICE DU MINISTERE DE L'INTERIEUR	01-07-2019	30-09-2022	01-04-2024	21-06-2022	VLF	T05.814	4.900.000,00
Op	INTPA A 04	T05.1050	T05-EUTF-HOA-REG-78-01 BETTER MIGRATION MANAGEMENT PROGRAMME PHASE II	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	01-10-2019	30-09-2022	31-03-2024	06-04-2022	VLF	T05.901	30.000.000,00
Op	INTPA A 04	T05.1121	T05-EUTF-REG-HOA-02-35 SIGHT-BY-SIDE PHOTOGRAPHY PROJECT & PRINTING FINAL IMAGES	STUDIO BAXTON SPRL	27-02-2020	26-03-2020	16-11-2021	09-03-2020	CL	T05.31	6.375,00
Op	INTPA A 04	T05.1295	T05-EUTF-REG-HOA-02-44 'EXTERNAL ASSESSMENT ERITREA'	INSTITUT EUROPEEN DE LA PAIX*EUROPEAN INSTITUTE OF PEACE	16-09-2020	19-11-2020	31-05-2022	19-01-2021	CL	T05.31	35.000,00
Op	INTPA A 04	T05.1375	T05-EUTF-HOA-REG-79-07 - IMPROVE DURABLE SOLUTIONS PROGRAMMING AND DISPLACEMENT POLICIES, TO SUPPORT BETTER INCLUSION AND SUSTAINABLE INTEGRATION OF DISPLACEMENT AFFECTED COMMUNITIES - ACTION GRANT - DANISH REFUGEE COUNCIL	DANSK FLYGTNINGEHAELP FORENING* DANISH REFUGEE COUNCIL	01-05-2020	30-04-2023	30-10-2024	05-07-2022	VLF	T05.902	800.000,00
Op	INTPA A 04	T05.1477	T05-EUTF-REG-HOA-02-46 SUDAN PODCASTS	EURONEWS	01-04-2021	31-01-2022	22-07-2023	20-09-2022	VLF	T05.31	42.627,00
Op	INTPA A 04	T05.1480	T05-EUTF-HOA-REG-80-01 DELIVERING DURABLE SOLUTIONS TO FORCED DISPLACEMENT IN THE IGAD REGION THROUGH THE IMPLEMENTATION OF THE GLOBAL COMPACT ON REFUGEES (GCR)*	INTERGOVERNMENTAL AUTHORITY ON DEVELOPMENT*IGAD	08-04-2021	07-01-2024	31-07-2025	29-04-2021	VLF	T05.1117	2.800.000,00
Op	INTPA A 04	T05.1533	T05-EUTF-HOA-REG-10-02 'RESEARCH AND EVIDENCE FACILITY'- FACILITY II	SCHOOL OF ORIENTAL AND AFRICAN STUDIES ROYAL CHARTER*SOAS	09-07-2021	08-07-2023	31-01-2025	22-12-2022	VLF	T05.14	2.957.636,00
Op	INTPA A	T05.1541	MONITORING AND LEARNING SYSTEM II - T05-EUTF-HOA-	ALTAI	19-07-2021	18-01-2025	30-06-2026	21-10-2022	VLF	T05.185	3.429.850,00

ADM / OP	Managi ng Entity	L2 Ref	L2 User Reference	LE Official Name	LC Project Start Date	LC Project End Date	L2 FDI Date	Com L2 Last Accepted Pay. Date	Legal Com. Status Code	L1 Ref	L2 committed Amount
	04		REG-28-02								
Op	INTPA A 04	T05.1541	MONITORING AND LEARNING SYSTEM II - T05-EUTF-HOA-REG-28-02	ALTAI	19-07-2021	18-01-2025	30-06-2026	21-10-2022	VLF	T05.31	0,00
Op	INTPA A 04	T05.1541	MONITORING AND LEARNING SYSTEM II - T05-EUTF-HOA-REG-28-02	ALTAI	19-07-2021	18-01-2025	30-06-2026	21-10-2022	VLF	T05.31	115.500,00
Op	INTPA A 04	T05.1584	T05-EUTF-REG-HOA-02-52 ENHANCING CONSTRUCTIVE DIALOGUE AND COOPERATION ON PEACE AND SECURITY IN THE HORN OF AFRICA	CMI-MARTTI AHTISAARI PEACE FOUNDATION SR	01-04-2022	30-09-2023	31-12-2024	01-04-2022	VLF	T05.31	1.000.000,00
Op	INTPA A 04	T05.1703	T05-EUTF-REG-HOA-02-57: EXPENDITURE VERIFICATION OF CONTRACT T05-EUTF-HOA-REG-09-01 IMPLEMENTED BY GIZ	MAF AUDITORES SLP	15-09-2022	14-09-2023	14-03-2025		VLF	T05.31	20.330,00
Op	INTPA A 04	T05.20	T05-EUTF-HOA-REG-09-01 'BETTER MIGRATION MANAGEMENT (KHARTOUM PROCESS)'	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	01-01-2016	01-01-2019	31-03-2021	29-10-2018	VLF	T05.13	40.000.000,00
Op	INTPA A 04	T05.257	T05-EUTF-REG-HOA-02-01 EUTF REGIONAL MEETING OF EU DELEGATIONS IN THE HOA	INTERCONTINENTAL HOTELS CORPORATION LIMITED*IC NAIROBI			31-12-2017	08-03-2017	VLF	T05.31	3.140,33
Op	INTPA A 04	T05.283	T05-EUTF-REG-HOA-02-02 TECHNICAL CONSULTANT SUPPORT TO THE IGAD SUMMIT ON SOMALI SOLUTIONS FOR SOMALI REFUGEES	BEYANI			30-04-2018	16-06-2017	CL	T05.31	23.614,00
Op	INTPA A 04	T05.284	T05-EUTF-REG-HOA-02-03 SUPPORT TO THE IGAD SUMMIT ON SOLUTIONS FOR SOMALI REFUGEES	INTERGOVERNMENTAL AUTHORITY ON DEVELOPMENT*IGAD	16-03-2017	15-04-2017	10-09-2018	16-08-2018	CL	T05.31	163.747,41
Op	INTPA A 04	T05.29	T05-EUTF-HOA-REG-10-01 'RESEARCH AND EVIDENCE FACILITY'	SCHOOL OF ORIENTAL AND AFRICAN STUDIES ROYAL CHARTER*SOAS	18-05-2016	17-05-2021	17-11-2022	02-07-2021	VLF	T05.14	3.642.364,00
Op	INTPA A 04	T05.351	T05-EUTF-HOA-REG-25-01 FACILITY ON SUSTAINABLE AND DIGNIFIED RETURN AND REINTEGRATION IN SUPPORT OF THE KHARTOUM PROCESS	INTERNATIONAL ORGANIZATION FOR MIGRATION	15-03-2017	30-09-2022	31-03-2024	08-10-2021	VLF	T05.183	60.950.000,00
Op	INTPA A 04	T05.351	T05-EUTF-HOA-REG-25-01 FACILITY ON SUSTAINABLE AND DIGNIFIED RETURN AND REINTEGRATION IN SUPPORT OF THE KHARTOUM PROCESS	INTERNATIONAL ORGANIZATION FOR MIGRATION	15-03-2017	30-09-2022	31-03-2024	08-10-2021	VLF	T05.558	3.752.979,00
Op	INTPA A 04	T05.364	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	05-07-2017	04-07-2021	31-12-2022	16-07-2022	VLF	T05.185	3.366.200,00
Op	INTPA A 04	T05.447	T05-EUTF-REG-HOA-02-07 IMPLEMENTATION OF THE NAIROBI PLAN OF ACTION	INTERGOVERNMENTAL AUTHORITY ON DEVELOPMENT*IGAD	11-12-2017	10-06-2019	30-06-2022	08-09-2022	VLF	T05.31	242.379,00
Op	INTPA A 04	T05.569	T05-EUTF-REG-HOA-02-17 TECHNICAL COOPERATION FACILITY 'SOMALIA PARTNERSHIP FORUM'	NOOKOM EZHZ	16-07-2018	17-07-2018	31-12-2019	08-02-2019	CL	T05.31	479.507,67
Op	INTPA A 04	T05.569	T05-EUTF-REG-HOA-02-17 TECHNICAL COOPERATION FACILITY 'SOMALIA PARTNERSHIP FORUM'	NOOKOM EZHZ	16-07-2018	17-07-2018	31-12-2019	08-02-2019	CL	T05.31	0,00
Op	INTPA A 04	T05.648	T05-EUTF-REG-HOA-02-10 'ANALYSIS OF MARITIME CRIME IN THE SOUTHERN RED SEA AND GULF OF ADEN'	UNITED NATIONS OFFICE ON DRUGS AND CRIME*	28-05-2018	05-10-2018	27-03-2020	03-08-2018	VLF	T05.31	105.930,00
Op	INTPA A 04	T05.649	T05-EUTF-REG-HOA-02-18 SIGNATURE MIDTERM EVALUATION BMM (TECHNICAL COOPERATION FACILITY)	ALTAI	10-08-2018	09-02-2019	31-08-2020	24-07-2019	VLF	T05.31	221.588,00
Op	INTPA A 04	T05.657	T05-EUTF-REG-HOA-02-12 STUDY ON OPTIONS FOR EU ENGAGEMENT IN THE RED SEA REGION	GEOPOLICITY INC*	09-08-2018	08-11-2018	05-05-2020	30-11-2018	VLF	T05.31	20.000,00
Op	INTPA A 04	T05.746	T05-EUTF-REG-HOA-02-23 MAPPING REFUGEE EDUCATION FINANCE	EFFICAS	29-11-2018	27-02-2019	31-10-2019	03-04-2019	CL	T05.31	19.600,00
Op	INTPA A 04	T05.916	T05-EUTF-REG-HOA-02-25 INEQUALITIES PHOTOGRAPHY PROJECT UGANDA (EUROPEAN DEVELOPMENT DAYS) ESTHER RUTH MBABAZI	MBABAZI	01-08-2019	30-08-2019	31-12-2020	08-11-2019	CL	T05.31	1.140,00
Op	INTPA A 04	T05.918	T05-EUTF-REG-HOA-02-34 INEQUALITIES PHOTOGRAPHY PROJECT UGANDA (EUROPEAN DEVELOPMENT DAYS) GUILLEM TRIUS SOLER	TRIOUS SOLER	19-06-2019	18-12-2019	31-12-2020	15-07-2019	CL	T05.31	605,00
Op	INTPA A	T05.929	T05-EUTF-REG-HOA-02-36 INEQUALITIES PHOTOGRAPHY	MC MAHON	18-06-2019	17-12-2019	31-12-2020	23-07-2019	CL	T05.31	400,00

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	04		PROJECT UGANDA (EUROPEAN DEVELOPMENT DAYS) MEABH MCMAHON								
Op	INTPA R 03	T05.1550	T05-EUTF-HOA-SD-31- 07 EXPENDITURE VERIFICATION ON T05-EUTF-HOA-SD-31- 03 EDUCATION QUALITY IMPROVEMENT PROGRAMME IN SUDAN (EQUIP-SUDAN	ERNST & YOUNG BEDRIJFSREVISOREN *ERNST ET YOUNG REVISEURS D'ENTREPRISES	24-08-2021	23-08-2022	19-01-2023	21-09-2022	VLF	T05.180	15.325,00
Op	INTPA R 03	T05.1570	T05-EUTF-REG-SAH-02-56 CONTRAT DE VERIFICATION DE DEPENSES POUR LA CONVENTION T05.341 - OIM MAURITANIE (T05-EUTF-SAH-MR-03-01)	MAF AUDITORES SLP	24-05-2022	23-05-2023	24-11-2023		VLF	T05.31	15.800,00
Op	INTPA R 03	T05.1571	T05-EUTF-REG-SAH-02-57 CONTRAT DE VERIFICATION DE DEPENSES POUR LA CONVENTION BIT PROMOPECHE - MAURITANIE (T05-EUTF-SAH-MR-04-02)	MAZARS SA*	15-12-2021	14-12-2023	31-05-2023		VLF	T05.31	13.910,00
Op	INTPA R 03	T05.1593	T05.1593 EXPENDITURE VERIFICATION OF T05-EUTF-SAH-REG-07-01 (TF05.260): L1 T05-EUTF-REG-REG-02 TECHNICAL COOPERATION FACILITY	MAF AUDITORES SLP	01-12-2021	01-12-2023	01-12-2024		VLF	T05.31	16.050,00
Op	INTPA R 03	T05.1597	T05-EUTF-REG-SAH-02-65 EXPENDITURE VERIFICATION OF 3 CONTRACTS (L1 T05-EUTF-REG-REG-02 TECHNICAL COOPERATION FACILITY)	ERNST & YOUNG BEDRIJFSREVISOREN*ERNST ET YOUNG REVISEURS D'ENTREPRISES	01-12-2021	01-12-2023	01-12-2024	14-12-2022	VLF	T05.31	38.392,50
Op	INTPA R 03	T05.1604	EXPENDITURE VERIFICATION OF 2 CONTRACTS T05-EUTF-HOA-ER-66-01 AND T05-EUTF-HOA-ER-86-01, ERITREA, UNOPS T05-EUTF-HOA-ER-66 - RECONNECTING ERITREA AND ETHIOPIA THROUGH REHABILITATION OF THE MAIN ARTERIAL ROADS IN ERITREA	MAF AUDITORES SLP	01-12-2021	30-11-2023	31-12-2024	30-09-2022	VLF	T05.880	19.950,00
Op	INTPA R 03	T05.1716	T05-1716 - N° T05-EUTF-REG-SAH-02-83: EXPENDITURE VERIFICATION OF CONTRACT T05.49- 05-EUTF-SAH-REG-03-01 'SUPPORT TO THE STRENGTHENING OF POLICE INFORMATION SYSTEMS IN THE BROADER WEST AFRICA' IMPLEMENTED BY INTERPOL	MAF AUDITORES SLP			31-12-2024			T05.31	15.450,00
Op	INTPA R 03	T05.1717	T05.1717: N°T05-EUTF-HOA-50-46-03/46-04/46-05/03-11/03-12/57-EXPENDITURE VERIFICATION OF CONTRACT T05.817 "UN MULTI-PARTNER TRUST FUND: SUPPORT TO THE JUSTICE,CORRECTIONS, SECURITY LOCAL GOVERNANCE PROGRAMMES' IMPLEMENTED BY UNDP	MAF AUDITORES SLP	22-11-2022	21-11-2023	31-12-2024		VLF	T05.461	12.950,00
Op	INTPA R 03	T05.1730	T05-EUTF-REG-SAH-02-70 AUDIT CONTRAT TO AUDIT: RENFORCEMENT DE LA RÉSILIENCE DES POPULATIONS DÉPLACÉES PAR L'INSTABILITÉ AU NORD-MALI ET SOUTIEN À LA COEXISTENCE PACIFIQUE ENTRE COMMUNAUTÉS: MALI, UNHCR, L2 T05.358	MAZARS SA*			31-12-2024			T05.31	14.537,00
Op	INTPA R 03	T05.1732	RFS AUDIT 2018-438-040: EXPENDITURE VERIFICATION OF T05.355-T05-EUTF-SAH-CM-04-01 INITIATIVE FFUE OIM POUR LA PROTECTION ET LA RÉINTÉGRATION DES MIGRANTS : CAMEROUN IMPLEMENTED BY IOM	MOORE LUDEWIG AG WIRTSCHAFTSPRUFUNGSGESELLSCHAFT			05-01-2025			T05.31	16.070,00
Op	INTPA R 03	T05.1733	EXPENDITURE VERIFICATION T05-EUTF-HOA-SS-48-02 (L2 T05.635)- EDUCATION IN EMERGENCY PROGRAMME IN FOUR FORMER STATES IN SOUTH SUDAN, WFP, RFS 437987	DELOITTE BEDRIJFSREVISOREN/REVISEURS D'ENTREPRISES			16-12-2024			T05.462	19.375,00
Op	KE	T05.1043	T05-EUTF-HOA-KE-69-01 AREA-BASED LIVELIHOOD INITIATIVE-GARISSA (ABL-G): ENHANCING SELF-RELIANCE FOR REFUGEES AND HOST COMMUNITIES IN GARISSA COUNTY - DRC	DANSK FLYGTNINGEHAJELP FORENING* DANISH REFUGEE COUNCIL	31-03-2020	30-12-2023	31-12-2024	18-10-2022	VLF	T05.805	5.000.000,00
Op	KE	T05.1062	T05-EUTF-HOA-KE-18.05 EXPENDITURE VERIFICATION OF 'CONFLICT PREVENTION, PEACE AND ECONOMIC OPPORTUNITIES FOR THE YOUTH'	BDO LLP*	06-12-2019	05-01-2023	27-08-2023	03-06-2022	VLF	T05.62	54.245,00
Op	KE	T05.108	T05-EUTF-HOA-KE-17 REGIONAL DEVELOPMENT AND PROTECTION IN KENYA : SUPPORT TO THE KALOBEYEI DEVELOPMENT PROGRAMME	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	21-07-2016	20-07-2019	31-12-2020	21-12-2020	CL	T05.54	14.567.689,00

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Op	KE	T05.1090	T05-EUTF-HOA-KE-69-02 ENHANCING SELF-RELIANCE FOR REFUGEES AND HOST COMMUNITIES IN KENYA (UNHCR)	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	28-03-2020	30-09-2023	30-03-2025	13-10-2022	VLF	T05.805	27.770.000,00
Op	KE	T05.111	T05-EUTF-HOA-KE-18-01 EU- RUSI - STRENGTHENING RESILIENCE TO VIOLENCE AND EXTREMISM (STRIVE) II	ROYAL UNITED SERVICES INSTITUTE FOR DEFENCE STUDIES ROYAL CHARTER*RUSI	01-10-2016	31-12-2020	30-06-2022	01-12-2021	CL	T05.62	3.916.701,43
Op	KE	T05.116	T05-EUTF-HOA-KE-18-02 - EU - GIZ - YOUTH EMPOWERMENT AND EMPLOYMENT PROJECT IN KENYA	DEUTSCHE GESELLSCHAFT FÜR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	01-10-2016	31-12-2019	31-03-2022	22-03-2022	CL	T05.62	2.853.804,80
Op	KE	T05.119	ADDENDUM N 3. T05-EUTF-HOA-KE-18-03 - KRCS- CONFLICT PREVENTION, PEACE AND ECONOMIC OPPORTUNITIES FOR THE YOUTH IN KENYA - GRANT CONTRACT WITH THE KENYA RED CROSS SOCIETY.	KENYA RED CROSS SOCIETY	05-10-2016	04-04-2021	31-12-2022	07-07-2022	VLF	T05.62	5.920.000,00
Op	KE	T05.1452	T05-EUTF-HOA-REG-26-08 - RASMI II	PACT GLOBAL (UK) CIO	15-02-2021	14-04-2022	31-12-2024	19-02-2021	VLF	T05.182	1.000.000,00
Op	KE	T05.1459	T05-EUTF-HOA-REG-26-09- BORESHA III/ BUILDING OPPORTUNITIES FOR RESILIENCE IN THE HORN OF AFRICA -	DANSK FLYGTNINGEHAJELP FORENING*DANISH REFUGEE COUNCIL	01-03-2021	31-12-2021	30-06-2023	02-03-2021	VLF	T05.182	3.000.000,00
Op	KE	T05.1554	T05-EUTF-HOA-KE-69-03 / EX-POST AND MID-TERM EVALUATION CRRF	IBF INTERNATIONAL CONSULTING	22-09-2021	22-05-2022	21-11-2023	14-09-2022	VLF	T05.54	100.000,00
Op	KE	T05.1554	T05-EUTF-HOA-KE-69-03 / EX-POST AND MID-TERM EVALUATION CRRF	IBF INTERNATIONAL CONSULTING	22-09-2021	22-05-2022	21-11-2023	14-09-2022	VLF	T05.805	87.202,00
Op	KE	T05.1663	T05-EUTF-HOA-REG-26-11: BORESHA III - DANISH REFUGEE COUNCIL-DRC	DANSK FLYGTNINGEHAJELP FORENING*DANISH REFUGEE COUNCIL	01-01-2022	31-03-2023	30-09-2024	29-12-2021	VLF	T05.182	4.800.000,00
Op	KE	T05.1665	T05-EUTF-HOA-50-16-03 THIRD PARTY MONITORING AND EVALUATION ; SOMALIA EUTF PHASE III	PARTICIP GMBH	01-07-2022	30-06-2024	01-07-2025		VLF	T05.58	100.000,00
Op	KE	T05.1726	T05-EUTF-HOA-REG-26-12 EXPENDITURE VERIFICATION AND SYSTEMS AUDIT OF CONTRACT T05.419 AND T05.1452 IMPLEMENTED BY PACT GLOBAL UK	MERALI'S PARTNERSHIP*	30-11-2022	29-11-2023	29-05-2025		VLF	T05.182	34.712,50
Op	KE	T05.1731	T05-EUTF-HOA-REG-26-13 FINAL EVALUATION CROSS-BORDER PROGRAMME	ALTAIR ASESORES SL	16-01-2023	15-07-2023	15-01-2025		VLF	T05.182	167.310,00
Op	KE	T05.363	DECOM -T05-EUTF-REG-HOA-02-04 - TCF ASSESSORS TRAVEL COST FOR EVALUATION 'CROSS BORDER'	BUNSON TRAVEL SERVICE LTD*BTS	27-06-2017	26-07-2017	31-12-2017	11-09-2017	CL	T05.31	3.808,00
Op	KE	T05.383	T05-EUTF-HOA-KE-18.04 * ENHANCEMENT OF LIVELIHOODS IN THE KENYAN COASTAL REGION BY SUPPORTING ORGANIC AND FAIR TRADE CERTIFICATION OF SMALLHOLDERS' SLOVAKAIDS	SLOVENSKA AGENTURA PRE MEDZINARODNU ROZVOJOVU SPOLUPRACU * SLOVAK AGENCY FOR INTERNATIONAL DEVELOPMENT COOPERATION	12-09-2017	31-05-2022	30-11-2023	18-11-2019	VLF	T05.62	1.900.000,00
Op	KE	T05.418	T05-EUTF-HOA-REG-26.02 BUILDING OPPORTUNITY FOR RESILIENCE IN THE HORN OF AFRICA (BORESHA) - DRC	DANSK FLYGTNINGEHAJELP FORENING*DANISH REFUGEE COUNCIL	01-12-2017	28-02-2021	28-02-2023	05-09-2022	CL	T05.182	13.141.362,35
Op	KE	T05.419	T05-EUTF-HOA-REG-26.01 COLLABORATION IN CROSS-BORDER AREAS: CLUSTER II- LOT 1 PACT UK	PACT GLOBAL (UK) CIO	15-11-2017	14-02-2021	31-12-2022	12-10-2022	VLF	T05.182	2.672.249,70
Op	KE	T05.502	T05-EUTF-HOA-REG-26.06 CROSS-BORDER COOPERATION BETWEEN ETHIOPIA AND KENYA FOR CONFLICT PREVENTION AND PEACEBUILDING IN MARSABIT-MOYALE CLUSTER - UNDP	UNITED NATIONS DEVELOPMENT PROGRAMME*PROGRAMME DES NATIONS UNIES POURLE DEVELOPPMENT	15-02-2018	31-07-2021	31-12-2024	22-02-2018	VLF	T05.182	2.099.936,40
Op	KE	T05.534	T05-EUTF-HOA-KE-34-01 KENYA EU PARTNERSHIP FOR THE IMPLEMENTATION OF THE KENYA CVE STRATEGY	JAMHURIYA KENYA*REPUBLIQUE DU KENYAREPUBLIC OF KENYA	28-06-2018	31-12-2022	30-06-2024	26-02-2021	VLF	T05.368	5.300.000,00
Op	KE	T05.617	T05-EUTF-HOA-KE-17.02 MIDTERM EVALUATION OF EUTF SUPPORT TO KALOBYEI- SAMUEL HALL	SAMUEL HALL EAST AFRICA LIMITED	17-07-2018	16-01-2019	31-12-2019	13-02-2019	CL	T05.54	110.000,00
Op	KE	T05.993	T05-EUTF-REG-REG-02-28 TCF - TRAVEL COST WORKSHOP ETHIOPIA JUNE19 - DEL KENYA - ELITE TRAVEL	ELITE TRAVEL SERVICES LIMITED	12-09-2019	11-09-2020	31-12-2020	27-09-2019	CL	T05.31	2.040,00
Op	ML	T05.1034	T05-EUTF-SAH-ML-11-04 CONTRAT DE TRAVAUX POUR LA CONSTRUCTION DE 3 CAMPS(TOMINIAN , TIMISSA , ET KORIENTZÉ) ET DE LA SÉCURISATION D'UN CAMP EXISTANT (SAYE)	QUALITY SERVICES SARL*	06-11-2019	05-07-2023	11-03-2023	14-07-2022	VLF	T05.564	5.999.197,89
Op	ML	T05.1061	T05-EUTF-SAH-ML-12 - ADEL - APPUI AU DÉVELOPPEMENT ECONOMIQUE LOCAL ET À LA PRÉVENTION DES CONFLITS DANS LES RÉGIONS DE TOMBOUCTOU ET GAO (ADEL)	LUX DEVELOPMENT SA*	01-12-2019	30-11-2022	01-12-2024	02-11-2022	VLF	T05.839	13.000.000,00

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Op	ML	T05.1079	T05-EUTF-REG-SAH-02-43 - CONTRAT D'AUDIT COMPLEMENTAIRE POUR OXFAM T05.234 T05-EUTF-SAH-ML-01-03 - RENFORCEMENT DES CAPACITES DE RESILIENCE A L'INSECURITE ALIMENTAIRE ET NUTRITIONNELLE DES POPULATIONS VULNERABLES DES REGIONS DE GAO ET MOPTI.	AMCS AUDIT			31-12-2022			T05.31	0,00
Op	ML	T05.1082	T05-EUTF-REG-SAH-02-42 - CONTRAT D'AUDIT POUR LE PROJET T05.595 - T05-EUTF-REG-SAH-02-13 (CENTRE HENRI DUNANT) - PREVENTION DES CONFLITS AU CENTRE DU MALI PAR LE DIALOGUE	AMCS AUDIT			31-12-2022			T05.31	0,00
Op	ML	T05.1156	T05-EUTF-REG-REG-02-36 EVALUATION À MI-PARCOURS PAEC SIS (ÉTAT CIVIL) MALI	ECORYS NEDERLAND BV*	13-04-2020	01-06-2020	01-04-2022	04-03-2021	CL	T05.31	66.836,00
Op	ML	T05.117	T05-EUTF-SAH-ML-02-01 PROJET D'APPUI A LA FILIERE DE L'ANACARDE AU MALI	AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO	08-10-2016	07-04-2022	28-02-2022	20-02-2021	VLF	T05.35	13.500.000,00
Op	ML	T05.121	T05-EUTF-SAH-ML-03-01 "RELANCE DE L'ECONOMIE ET APPUI AUX COLLECTIVITES DANS LE NORD DU MALI II	LUX DEVELOPMENT SA*	30-09-2016	29-09-2019	28-02-2021	07-12-2018	CL	T05.36	10.000.000,00
Op	ML	T05.123	T05-EUTF-SAH-ML-05-01 PROJET D'APPUI AUX INVESTISSEMENTS DE LA DIASPORA MALIENNE DANS LES REGIONS D'ORIGINE	AGENCE FRANCAISE DE DEVELOPPEMENT	20-09-2016	19-07-2023	19-03-2024	30-11-2021	VLF	T05.42	4.955.060,00
Op	ML	T05.1236	AUDIT FINANCIER SUR LE PROJET AECID T05-EUTF-SAH-ML-07-01	ERNST & YOUNG BEDRIJFSREVISOREN*ERNST ET YOUNG REVISEURS D'ENTREPRISES	24-07-2020	23-07-2021	19-03-2022	30-09-2021	CL	T05.31	43.257,00
Op	ML	T05.127	T05-EUTF-SAH-ML-04-01 SECURITE ET DEVELOPPEMENT AU NORD DU MALI - PHASE 2 (SDNM II)	AGENCE FRANCAISE DE DEVELOPPEMENT	20-09-2016	19-06-2022	19-12-2023	19-12-2018	VLF	T05.41	13.000.000,00
Op	ML	T05.1327	T05-EUTF-SAH-REG-18-13 PROJET INTER CONSORTIA DU PROGRAMME DE DEVELOPPEMENT D'URGENCE MAURITANIE- MALI (PIC-PDU)	ASSOCIATION FEDERATION HANDICAP INTERNATIONAL*HI HANDICAP INTERNATIONAL FEDERATION	01-09-2020	31-08-2024	28-02-2026	18-03-2022	VLF	T05.739	1.400.000,00
Op	ML	T05.1478	T05-EUTF-REG-REG-01-10 - PROJET STABILISATION ; PSDG (PÔLES SÉCURISÉS DE DÉVELOPPEMENT ET DE GOUVERNANCE)	STIFTELSEN STOCKHOLMS INTERNATIONELLA FREDFORSKNINGSINSTITUT SIPRI * STOCKHOLM INTERNATIONAL PEACE RESEARCHINSTITUTE	31-03-2021	30-03-2023	15-09-2023	03-08-2022	VLF	T05.131	500.000,00
Op	ML	T05.1486	T05-EUTF-SAH-ML-13-01 PARTENARIAT OPÉRATIONNEL CONJOINT, DE LUTTE CONTRE L'IMMIGRATION IRRÉGULIÈRE, LE TRAFIC DE MIGRANTS ET LA TRAITE DES ÊTRES HUMAINS EN RÉPUBLIQUE DU MALI (POC MALI)	CIVI POL CONSEIL, SOCIETE DE CONSEIL ET DE SERVICE DU MINISTERE DE L'INTERIEUR	01-04-2021	31-03-2023	30-09-2024	29-07-2021	VLF	T05.1360	2.800.000,00
Op	ML	T05.1528	T05-EUTF-SAH-ML-14-02 - CONTRAT FFU ECES - PROJET D'APPUI À L'OBSERVATION CITOYENNE DU CYCLE ÉLECTORAL DE LA TRANSITION 2020-2022 AU MALI	EUROPEAN CENTER FOR ELECTORAL SUPPORT/CENTRE EUROPEEN D'APPUI ELECTORAL	05-07-2021	04-07-2023	03-01-2025	05-08-2021	VLF	T05.1504	3.500.000,00
Op	ML	T05.1543	T05-EUTF- SAH-ML-14-06 EXPERTISE ÉLECTORALE AU MALI 2021-2022 MARIE-VIOLETTE CESAR	CESAR	15-07-2021	14-01-2023	13-07-2024	02-08-2022	VLF	T05.1504	292.950,00
Op	ML	T05.1544	T05-EUTF- SAH-ML-14-05 EXPERTISE ÉLECTORALE AU MALI 2021-2022 MARÍA DE LOS ÁNGELES MOHEDO PÉREZ	MOHEDO PEREZ	15-07-2021	14-01-2023	13-07-2024	07-04-2022	VLF	T05.1504	294.000,00
Op	ML	T05.1552	T05-EUTF- SAH-ML-14-03 GROUPE DE SUIVI BUDGETAIRE MISSION DE VÉRIFICATION DE L'ATTEINTE DES INDICATEURS DU PROGRAMME DE SOUTIEN À LA TRANSITION EN RÉPUBLIQUE DU MALI	GROUPE DE SUIVI BUDGETAIRE	16-08-2021	28-02-2023	31-12-2024	09-11-2022	VLF	T05.1504	249.516,59
Op	ML	T05.1557	ASSISTANCE TECHNIQUE EN APPUI À LA TROIKA POUR LE SUIVI DE LA TRANSITION AU MALI - T05-EUTF-SAH-ML-14-07 - REKI GARBA	AMADOU GARBA	31-08-2021	30-08-2022	31-12-2022	17-10-2022	VLF	T05.1504	153.560,00
Op	ML	T05.1594	T05-EUTF- SAH-ML-14-08 / CONTRAT DE SERVICE T05.1594 ECORYS OPÉRATIONNALISATION DU BUDGET-PROGRAMMES EN RÉPUBLIQUE DU MALI	ECORYS NEDERLAND BV*	19-11-2021	18-11-2023	25-08-2023	24-12-2021	VLF	T05.1504	356.966,00
Op	ML	T05.1598	T05.1598 CONTRAT SPÉCIFIQUE AVEC MAZARS - T05-EUTF-REG-SAH-02-62 - AUDIT FINANCIER PROJET ÉTAT	MAZARS SA*	06-12-2021	05-08-2022	22-07-2023	11-10-2022	VLF	T05.31	46.700,00

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			CIVIL (PAECISIS)								
Op	ML	T05.1625	T05-EUTF- SAH-ML-14-11 / T05.1625 CONTRAT DE SERVICE FELLOWSHIP PROGRAM/ODI OVERSEAS DEVELOPMENT INSTITUTE	ODI	01-04-2022	31-12-2024	29-06-2026		VLF	T05.1504	849.983,00
Op	ML	T05.1635	T05-EUTF- SAH-ML-14-09 PROGRAMME DE SOUTIEN À LA TRANSITION APPUI À LA SECTION DES COMPTES DE LA COUR SUPRÊME SC-CS T05.1635	REPUBLIQUE DU MALI*REPUBLIC OF MALI	01-10-2022	31-03-2025	29-06-2026	18-02-2022	VLF	T05.1504	381.122,54
Op	ML	T05.1637	CONTRAT DE SERVICES TFOS-EUTF-SAH-ML-14-14 : PROGRAMME JEUNESSE ET STABILISATION - PROJESII ABAC T05.1637	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	01-07-2022	31-12-2024	29-06-2026	10-08-2022	VLF	T05.1504	13.300.000,00
Op	ML	T05.1638	T05-EUTF-SAH-ML-14-10 - APPUI AU BUREAU DU VÉRIFICATEUR GÉNÉRAL BVG ABAC T05.1638	BUREAU DU VERIFICATEUR GENERAL DU MALI*	01-01-2022	30-06-2024	29-06-2026	04-04-2022	VLF	T05.1504	204.130,00
Op	ML	T05.234	*RENFORCEMENT DES CAPACITES DE RESILIENCE A L INSECURITE ALIMENTAIRE ET NUTRITIONNELLE DES POPULATIONS VULNERABLES DES REGIONS DE GAO ET MOPTI*	ASSOCIAZIONE INTERNAZIONALE VOLONTARI LAICI*LAY VOLUNTEERS INTERNATIONAL ASSOCIATION	15-12-2016	14-07-2020	31-08-2022	15-12-2021	CL	T05.34	3.838.483,94
Op	ML	T05.234	*RENFORCEMENT DES CAPACITES DE RESILIENCE A L INSECURITE ALIMENTAIRE ET NUTRITIONNELLE DES POPULATIONS VULNERABLES DES REGIONS DE GAO ET MOPTI*	OXFAM	15-12-2016	14-07-2020	31-08-2022	15-12-2021	CL	T05.34	
Op	ML	T05.235	T05-EUTF-SAH-ML-01 *PARTENARIAT POUR LE RENFORCEMENT DE LA RESILIENCE A L'INSECURITE ALIMENTAIRE ET NUTRITIONNELLE AU NORD MALI (PRIAN)*	ASSOCIATION SOS SAHEL INTERNATIONALFRANCE*	15-12-2016	14-09-2020	15-06-2021	15-08-2021	CL	T05.34	4.559.756,00
Op	ML	T05.244	T05-EUTF-SAH-ML-01 *PROGRAMME DE L'ALLIANCE POUR LA RESILIENCE COMMUNAUTAIRE AU MALI *	ASSOCIATION FEDERATION HANDICAP INTERNATIONAL * HI HANDICAP INTERNATIONAL FEDERATION	15-12-2016	14-03-2020	15-06-2021	14-06-2021	CL	T05.34	14.603.209,92
Op	ML	T05.258	T05-EUTF-SAH-ML-06-01-PHASE DE DIAGNOSTIC DU PROGRAMME D'APPUI AU RENFORCEMENT DE LA SÉCURITÉ DANS LES REGIONS DE MOPTI ET DE GAO ET À LA GESTION DES ZONES FRONTALIÈRES (PARSEC MOPTI-GAO)	EXPERTISE FRANCE	30-01-2017	29-07-2017	31-01-2019	13-06-2018	CL	T05.75	571.937,63
Op	ML	T05.316	T05-EUTF-SAH-ML-09 L'EMPLOI DES JEUNES CRÉE DES OPPORTUNITÉS, ICI AU MALI.	STICHTING SNV NEDERLANDSE ONTWIKKELINGSORGANISATIE*SNV NETHERLANDS DEVELOPMENT ORGANISATION	10-06-2017	31-12-2021	30-06-2023	03-11-2022	VLF	T05.247	20.000.000,00
Op	ML	T05.327	T05-EUTF-SAH-ML-07-02 INITIATIVE FFU-OIM POUR LA PROTECTION ET LA REINTEGRATION DES MIGRANTS: MALI	INTERNATIONAL ORGANIZATION FOR MIGRATION	20-05-2017	19-05-2020	30-11-2021	26-11-2019	CL	T05.209	11.800.000,00
Op	ML	T05.384	T05-EUTF-SAH-ML-06 PROGRAMME D'APPUI AU RENFORCEMENT DE LA SÉCURITÉ DANS LES REGIONS DE MOPTI ET DE GAO ET À LA GESTION DES ZONES FRONTALIÈRES (PARSEC MOPTI-GAO)	EXPERTISE FRANCE	01-08-2017	31-12-2023	30-06-2025	23-06-2021	VLF	T05.1504	16.025.000,00
Op	ML	T05.384	T05-EUTF-SAH-ML-06 PROGRAMME D'APPUI AU RENFORCEMENT DE LA SÉCURITÉ DANS LES REGIONS DE MOPTI ET DE GAO ET À LA GESTION DES ZONES FRONTALIÈRES (PARSEC MOPTI-GAO)	EXPERTISE FRANCE	01-08-2017	31-12-2023	30-06-2025	23-06-2021	VLF	T05.75	42.969.891,00
Op	ML	T05.432	T05-EUTF-SAH-ML-01-04 *MISSION D'APPUI AUX ACTEURS DU PROGRAMME DE RENFORCEMENT DE LA RESILIENCE A L'INSECURITE ALIMENTAIRE ET NUTRITIONNELLE AU NORD DU MALI (PROGRAMME KEY)	ASSOCIATION GROUPE URGENCE REHABILITATION DEVELOPPEMENT*GROUPE URD GURD	12-12-2017	11-01-2021	31-12-2022	01-10-2021	CL	T05.34	1.339.599,14
Op	ML	T05.436	T05-EUTF-SAH-ML-08-02 PROGRAMME D'APPUI AU FONCTIONNEMENT DE L'ÉTAT CIVIL AU MALI: APPUI À LA MISE EN PLACE D'UN SYSTÈME D'INFORMATION SÉCURISÉ AU MALI	ENABEL, BELGISCH ONTWIKKELINGSAGENTSCHAP*ENABEL, AGENCE BELGE DE DEVELOPPEMENT	01-12-2017	30-11-2022	30-05-2024	19-08-2022	VLF	T05.223	13.150.000,00
Op	ML	T05.438	T05-EUTF-SAH-ML-08.01 APPUI À LA MISE EN PLACE D'UN SYSTÈME D'INFORMATION SÉCURISÉ / T05.438 CIVIPOL	CIVI POL CONSEIL, SOCIETE DE CONSEIL ET DE SERVICE DU MINISTERE DE L'INTERIEUR	18-12-2017	17-12-2022	31-12-2024	06-10-2022	VLF	T05.223	11.850.000,00

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Op	ML	T05.443	T05-EUTF-SAH-ML-07-01 RENFORCEMENT DE LA GESTION ET DE LA GOUVERNANCE DES MIGRATIONS ET LE RETOUR ET LA REINTEGRATION DURABLE AU MALI	AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO	01-02-2018	30-11-2021	01-12-2022	07-06-2019	VLF	T05.209	2.880.000,00
Op	ML	T05.505	T05-EUTF-SAH-REG-04-03 GAR-SI SAHEL (GROUPES D'ACTION RAPIDES-SURVEILLANCE ET INTERVENTION AU SAHEL	FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRACION AND PUBLIC POLICIES	20-02-2018	31-03-2023	31-12-2024	15-05-2020	VLF	T05.73	14.314.408,00
Op	ML	T05.521	T05-EUTF-SAH-REG-06-01 RENFORCEMENT DE LA RESILIENCE DES POPULATIONS DEPLACÉES PAR L'INSTABILITÉ AU NORD-MALI ET SOUTIEN À LA COEXISTENCE PACIFIQUE ENTRE COMMUNAUTÉS: MALI	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-07-2017	30-06-2021	31-12-2022	05-08-2020	VLF	T05.226	5.300.000,00
Op	ML	T05.538	T05-EUTF-REG-REG-02 TECHNICAL COOPERATION FACILITY-13 - ATELIER DE REFLEXION DU 6 AVRIL 2018	INTERPEACE EUROPE AISBL	29-03-2018	28-04-2018	31-12-2018	17-10-2018	CL	T05.31	3.000,00
Op	ML	T05.595	T05-EUTF-REG-SAH-02-13 PREVENTION DES CONFLITS AU CENTRE DU MALI PAR LE DIALOGUE	CENTRE HENRY DUNANT POUR LE DIALOGUE HUMANITAIRE	28-06-2018	27-01-2022	31-10-2022	09-11-2020	VLF	T05.31	1.955.000,00
Op	ML	T05.605	T05-EUTF-REG-SAH-01- 02 SIPRI PROJET MALI-CENTRE POUR LA SECURITE ET LE DEVELOPPEMENT	STIFTELSEN STOCKHOLMS INTERNATIONELLA FREDFORSKNINGSINSTITUT SIPRI * STOCKHOLM INTERNATIONAL PEACE RESEARCHINSTITUTE	01-08-2018	30-06-2023	29-06-2024	25-11-2020	VLF	T05.131	3.000.000,00
Op	ML	T05.659	T05-EUTF-SAH-ML-10 PROGRAMME JEUNESSE ET STABILISATION 2 PROJES 2 REGIONS DU CENTRE DU MALI	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	14-08-2018	13-08-2023	12-02-2025	05-12-2022	VLF	T05.472	43.500.000,00
Op	ML	T05.706	T05-EUTF-REG-SAH-02-26 - ELABORATION ET MISE EN OEUVRE D'UNE STRATEGIE DE COMMUNICATION POUR L'ACTION DE L'UE AU MALI	BUSINESS AND STRATEGIES IN EUROPE*	12-10-2018	11-10-2021	30-06-2023	09-09-2022	VLF	T05.31	100.000,00
Op	ML	T05.776	T05-EUTF-SAH-ML-11-01 PROGRAMME D'ACTIONS À IMPACT RAPIDE POUR LA STABILISATION DES RÉGIONS DU CENTRE MALI /TRAVAUX DE CONSTRUCTION DU CAMP DE KONNA ET DE LA SECURISATION DE 3 CAMPS EXISTANTS	QUALITY SERVICES SARL*	05-02-2019	04-09-2019	15-11-2020	19-10-2020	CL	T05.564	1.042.624,95
Op	ML	T05.832	T05-EUTF-SAH-ML-11-02: ASSISTANCE TECHNIQUE AUPRÈS DU MINISTÈRE ASSURANT LA COORDINATION INTERMINISTÉRIELLE DE LA MISE EN OEUVRE DU PSIRC ET ASSISTANCE TECHNIQUE AUPRÈS DES GOUVERNEURS DE MOPTI ET DE SÉGOU	BUSINESS AND STRATEGIES IN EUROPE*	06-05-2019	05-05-2021	01-10-2022	24-12-2021	CL	T05.564	936.729,01
Op	ML	T05.887	T05-EUTF-SAH-ML-05-02 INVESTISSEMENT DE LA DIASPORA DANS L'ENTREPREUNARIAT DURABLE DES JEUNES RURAUX AU MALI	INTERNATIONAL FUND FOR AGRICULTURALDEVELOPMENT*	03-06-2019	02-06-2024	31-12-2024	05-12-2022	VLF	T05.42	1.000.000,00
Op	MR	T05.1031	T05-EUTF-SAH-MR-08-03 APPUI A LA SOCIETE CIVILE ET AUX ACTEURS INSTITUTIONNELS DANS LE DOMAINE DE LA PROTECTION DES MIGRANTS ET DES DROITS HUMAINS EN MAURITANIE	INTERNATIONAL ORGANIZATION FOR MIGRATION	13-02-2020	31-01-2022	01-03-2023	14-02-2020	VLF	T05.740	1.500.000,00
Op	MR	T05.1053	T05-EUTF-SAH-REG-20-01 PROGRAMME D'APPUI AU G5 POUR LA SÉCURITÉ AU SAHEL (PAG5) PHASE II	CIVI POL CONSEIL, SOCIETE DE CONSEIL ET DE SERVICE DU MINISTERE DE L'INTERIEUR	18-11-2019	17-11-2023	17-05-2024	15-06-2022	VLF	T05.840	9.798.500,00
Op	MR	T05.1136	T05-EUTF-SAH-MR-08-04 APPUI DANS LE DOMAINE DE LA STRATÉGIE DE SÉCURITÉ, EN PARTICULIER LA SÉCURITÉ MARITIME EN MAURITANIE	FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRACION AND PUBLIC POLICIES	27-02-2020	26-02-2023	28-02-2023	17-08-2022	VLF	T05.740	2.000.000,00
Op	MR	T05.1212	T05-EUTF-SAH-MR-08-02 APPUI À LA GESTION DES FINANCES PUBLIQUES (PAGEFIP II)	EXPERTISE FRANCE	17-07-2020	01-09-2022	30-12-2023	20-01-2022	VLF	T05.740	1.500.000,00
Op	MR	T05.122	T05-EUTF-SAH-MR-01-01 PROJET PECOBAT : AMÉLIORATION DE L'EMPLOYABILITÉ DES JEUNES ET DES CAPACITÉS DES PME PAR LE DÉVELOPPEMENT DU SOUS-SECTEUR DU BTP EN MATÉRIEAUX LOCAUX ET DE LA FORMATION PROFESSIONNALISANTE DANS LES CHANTIERS	INTERNATIONAL LABOUR ORGANIZATION*ORGANISATION INTERNATIONALE DU TRAVAIL	01-11-2016	31-03-2022	18-08-2023	21-12-2022	CL	T05.65	3.183.427,07

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			ÉCOLES CONSTRUCTION								
Op	MR	T05.1229	T05-EUTF-REG-SAH-02-49: EVALUATION À MI-PARCOURS PROGRAMME PROMOPÊCHE MAURITANIE	PLANET AE*PLANET PROVISION OF CONSULTANCY SERVICES	15-09-2020	14-03-2021	31-07-2022	13-04-2021	CL	T05.31	69.825,00
Op	MR	T05.139	T05-EUTF-SAH-MR-02-01 RENFORCEMENT DES CAPACITÉS POUR UNE MEILLEURE GESTION DE LA MIGRATION AFIN DE PROTÉGER L'ENFANCE MIGRANTE CONTRE L'EXPLOITATION ET LA TRAITÉ	FUNDACION SAVE THE CHILDREN	15-10-2016	14-06-2020	13-12-2021	21-06-2021	CL	T05.66	2.905.771,65
Op	MR	T05.1518	T05-EUTF-REG-SAH-02-58 CONTRAT D'AUDIT POUR LE PROGRAMME D'APPUI AU G5 SAHEL - PAGES II	BDO LLP*	01-09-2021	31-10-2021	31-08-2023	29-09-2022	CL	T05.31	17.387,50
Op	MR	T05.1518	T05-EUTF-REG-SAH-02-58 CONTRAT D'AUDIT POUR LE PROGRAMME D'APPUI AU G5 SAHEL - PAGES II	MOORE LUDEWIG AG WIRTSCHAFTSPRUFUNGSGESELLSCHAFT	01-09-2021	31-10-2021	31-08-2023	29-09-2022	CL	T05.31	17.387,50
Op	MR	T05.1523	T05-EUTF-REG-SAH-02-54 EVALUATION À MI-PARCOURS DU PROGRAMME SAFIRE - MAURITANIE	STANTEC	15-06-2021	14-12-2021	31-12-2024	08-04-2022	CL	T05.31	58.180,00
Op	MR	T05.1526	T05-EUTF-SAH-MR-05-02 ASSISTANCE TECHNIQUE POUR APPUYER LA COORDINATION ET LE SUIVI DU PROGRAMME PROMOPÊCHE, MAURITANIE	BREUIL	01-09-2021	31-08-2024	31-12-2025	13-10-2022	VLF	T05.215	299.960,00
Op	MR	T05.1573	T05-EUTF-SAH-MR-09-01 PARTENARIAT OPÉRATIONNEL CONJOINT POUR LA MAURITANIE (POC MAURITANIE)	FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRACION AND PUBLIC POLICIES	01-01-2022	31-12-2024	30-06-2026	17-12-2021	VLF	T05.1505	4.500.000,00
Op	MR	T05.1691	T05-EUTF-SAH-REG-20-02 ÉVALUATION CONJOINTE À MI-PARCOURS ET FINALE DES APPUIS DE L'UE AU G5 SAHEL	ECORYS NEDERLAND BV*	05-05-2022	04-12-2022	31-12-2024	18-05-2022	VLF	T05.840	178.023,00
Op	MR	T05.1699	T05-EUTF-REG-SAH-02-77 - ÉVALUATION EX POST DU PROJET "RENFORCEMENT DE LA RÉSILIENCE DES POPULATIONS DÉPLACÉES PAR L'INSTABILITÉ AU NORD DU MALI ET SOUTIEN À LA COEXISTENCE PACIFIQUE ENTRE COMMUNAUTÉS" (T05-EUTF-SAH-REG-06-03)	BUSINESS AND STRATEGIES IN EUROPE*	08-08-2022	07-01-2023	31-12-2023	22-08-2022	VLF	T05.31	88.340,00
Op	MR	T05.341	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 MIGRATION	03-06-2017	02-09-2021	31-05-2022	06-04-2021	VLF	T05.208	8.000.000,00
Op	MR	T05.393	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*ORGANISATION INTERNATIONALE DU TRAVAIL	01-10-2017	31-01-2024	28-02-2023	08-03-2022	VLF	T05.215	2.000.000,00
Op	MR	T05.393	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*ORGANISATION INTERNATIONALE DU TRAVAIL	01-10-2017	31-01-2024	28-02-2023	08-03-2022	VLF	T05.216	12.000.000,00
Op	MR	T05.444	T05-EUTF-SAH-MR-05-01 PROMOTION DE L'EMPLOI ET AMÉLIORATION DES CONDITIONS DE VIE DES PÊCHEURS ARTISANAUX CÔTIERS, JEUNES ET FEMMES AUX ALENTOURS DES ESPACES NATURELS PROTÉGÉS DU SECTEUR NORD DE MAURITANIE	AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO	16-04-2018	15-04-2023	15-06-2023	20-10-2021	VLF	T05.215	7.700.000,00
Op	MR	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	DEUTSCHE GESELLSCHAFT FÜR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	18-01-2018	17-10-2022	30-12-2022	27-10-2022	VLF	T05.216	2.000.000,00
Op	MR	T05.512	T05-EUTF-SAH-MR-06-2 PROJET D'APPUI À LA PRÉVENTION DE LA RADICALISATION VIOLENTE EN RÉPUBLIQUE ISLAMIQUE DE MAURITANIE	EXPERTISE FRANCE	29-08-2017	28-09-2021	28-03-2023	02-06-2020	CL	T05.222	5.569.705,01
Op	MR	T05.516	T05-EUTF-REG-SAH-02-12 ASSISTANCE TECHNIQUE POUR L'ÉLABORATION D'UN DISPOSITIF CONJOINT DE SUIVI ÉVALUATION DANS LE DOMAINE DE LA PÊCHE ET L'EMPLOI	FÓSSI	21-02-2018	20-02-2019	31-12-2019	18-03-2019	CL	T05.31	19.960,00
Op	MR	T05.520	T05-EUTF-SAH-REG-06-03 RENFORCEMENT DE LA	UNITED NATIONS HIGH COMMISSIONER	01-07-2017	30-06-2021	31-12-2022	01-04-2021	VLF	T05.226	4.900.000,00

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			RÉSILIENCE DES POPULATIONS DÉPLACÉES PAR L'INSTABILITÉ AU NORD-MALI ET SOUTIEN À LA COEXISTENCE PACIFIQUE ENTRE COMMUNAUTÉS MAURITANIE	FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES							
Op	MR	T05.555	T05-EUTF-REG-SAH-02-16 - FOURNITURE DE 10 ARTICLES JOURNALISTIQUES ET 50 PHOTOS HD SUR LES PROJETS FFUE EN MAURITANIE	DIEH MOCTAR	19-06-2018	30-06-2019	30-06-2021	15-07-2019	CL	T05.31	2.500,00
Op	MR	T05.619	T05-EUTF-REG-SAH-02-21ETUDE SUR LA SÉCURITÉ DE LA FRONTIÈRE MARITIME MAURITANIENNE ET SUR LES BESOINS EN RENFORCEMENT DE LA GARDE CÔTES MAURITANIENNE (GCM)	THE MANAGEMENT INSTITUTE FOR INTERNAIONAL SECURITY	03-07-2018	02-11-2018	31-05-2019	26-11-2018	CL	T05.31	31.060,00
Op	MR	T05.817	T05-EUTF-SAH-MR-07-01 - RÉSILIENCE COMMUNAUTAIRE ET INSTITUTIONNELLE POUR L'INSERTION ECONOMIQUE ET SOCIALE DES JEUNES ET DES FEMMES À NOUAKCHOTT, AU HODH EL CHARGUI ET HODH EL GHARBI	FUNDACION OXFAM INTERMON*OI	28-02-2019	27-02-2023	31-08-2024	04-07-2022	VLF	T05.473	4.000.000,00
Op	MR	T05.818	T05-EUTF-SAH-MR-07-02 - RENFORCER LES POPULATIONS VULNÉRABLES PAR L'INSERTION PROFESSIONNELLE, LE DÉVELOPPEMENT AGROPASTORAL ET PARA-AGRICOLE ET L'AMÉLIORATION À LA RÉSILIENCE FACE À L'INSÉCURITÉ ALIMENTAIRE ET AU CHANGEMENT CLIMATIQUE	CROIX-ROUGE FRANCAISE	01-03-2019	28-02-2023	31-08-2024	06-07-2022	VLF	T05.473	3.000.000,00
Op	MR	T05.819	T05-EUTF-SAH-MR-07-03 - PROJET D'APPUI À L'INCLUSION ÉCONOMIQUE ET SOCIALE POUR LA STABILITÉ ET L'EMPLOI DES JEUNES EN MAURITANIE 2 PIESSE	GROUPE DE RECHERCHE ET D'ECHANGES TECHNOLOGIQUES*GRET	28-02-2019	27-02-2023	31-08-2024	15-11-2021	VLF	T05.473	3.000.000,00
Op	MR	T05.933	T05-EUTF-SAH-MR-08-01 - L'UE POUR LE NEXUS SÉCURITÉ-RÉSILIENCE-DÉVELOPPEMENT EN MAURITANIE - APPUI BUDGETAIRE	AL JUMHURIYAH AL ISLAMIYAH AL MURITANIYAH * REPUBLIQUE ISLAMIQUE DE MAURITANIE ISLAMIC REPUBLIC OF MAURITANIA	29-03-2019		28-03-2024	14-07-2020	CL	T05.740	20.000.000,00
Op	*NA*	T05.1000	EAC-2019-0040 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY PTO1	AGENCIA NACIONAL PARA A GESTAO DO PROGRAMA ERASMUS+ EDUCACAO E FORMACAO * ERASMUS+ EDUCATION AND TRAINING NATIONAL AGENCY	01-01-2019	31-12-2023	31-12-2024	29-10-2019	VLF	T05.973	50.000,00
Op	*NA*	T05.1000	EAC-2019-0040 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY PTO1	AGENCIA NACIONAL PARA A GESTAO DO PROGRAMA ERASMUS+ EDUCACAO E FORMACAO * ERASMUS+ EDUCATION AND TRAINING NATIONAL AGENCY	01-01-2019	31-12-2023	31-12-2024	29-10-2019	VLF	T05.973	700.000,00
Op	*NA*	T05.1001	EAC-2019-0042 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY R001	AGENTIA NATIONALA PENTRU PROGRAMECOMUNITARE IN DOMENIUL EDUCATIEI FORMARII PROFESIONALE*	01-01-2019	30-06-2023	31-12-2024	29-10-2019	VLF	T05.973	180.000,00
Op	*NA*	T05.1001	EAC-2019-0042 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY R001	AGENTIA NATIONALA PENTRU PROGRAMECOMUNITARE IN DOMENIUL EDUCATIEI FORMARII PROFESIONALE*	01-01-2019	30-06-2023	31-12-2024	29-10-2019	VLF	T05.973	400.000,00
Op	*NA*	T05.1002	EAC-2019-0047 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY F101	OPETUSHALLITUS* FINNISH NATIONAL AGENCY FOR EDUCATION	01-01-2019	30-06-2023	31-12-2024	17-12-2019	VLF	T05.973	220.000,00
Op	*NA*	T05.1002	EAC-2019-0047 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY F101	OPETUSHALLITUS* FINNISH NATIONAL AGENCY FOR EDUCATION	01-01-2019	30-06-2023	31-12-2024	17-12-2019	VLF	T05.973	250.000,00
Op	*NA*	T05.1003	EAC-2019-0048 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY SE01	UNIVERSITETS- OCH HOGSKOLERADET * SWEDISH COUNCIL FOR HIGHER EDUCATION	01-01-2019	30-06-2023	31-12-2024	18-11-2019	VLF	T05.973	180.000,00
Op	*NA*	T05.1003	EAC-2019-0048 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY SE01	UNIVERSITETS- OCH HOGSKOLERADET * SWEDISH COUNCIL FOR HIGHER EDUCATION	01-01-2019	30-06-2023	31-12-2024	18-11-2019	VLF	T05.973	178.110,00
Op	*NA*	T05.1004	EAC-2019-0056 - T05-EUTF-REG-REG-05 ERASMUS+ IN	AVRUPA BIRLIGI EGITIM VE GENCLIK	01-01-2019	30-06-2023	31-12-2024	28-11-2019	VLF	T05.973	220.000,00

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			WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY TR01	PROGRAMLARI MERKEZI BASKANLIGI*THE CENTER FOR THE EU EDUCATION AND YOUTH PROGRAMM ABEGPM							
Op	*NA*	T05.1004	EAC-2019-0056 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY TR01	AVRUPA BIRLIGI EGITIM VE GENCLIK PROGRAMLARI MERKEZI BASKANLIGI*THE CENTER FOR THE EU EDUCATION AND YOUTH PROGRAMM ABEGPM	01-01-2019	30-06-2023	31-12-2024	28-11-2019	VLF	T05.973	290.000,00
Op	*NA*	T05.1005	EAC-2019-0050 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY UK01	THE BRITISH COUNCIL ROYAL CHARTER*	01-01-2019	30-06-2023	31-12-2024	18-11-2019	VLF	T05.973	180.000,00
Op	*NA*	T05.1005	EAC-2019-0050 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY UK01	THE BRITISH COUNCIL ROYAL CHARTER*	01-01-2019	30-06-2023	31-12-2024	18-11-2019	VLF	T05.973	400.000,00
Op	*NA*	T05.1006	EAC-2019-0051 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY IS01	RANNSOKNAMIDSTOD ISLANDS*THE ICELANDIC CENTRE FOR RESEARCH	01-01-2019	30-06-2023	31-12-2024	12-12-2019	VLF	T05.973	60.000,00
Op	*NA*	T05.1006	EAC-2019-0051 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY IS01	RANNSOKNAMIDSTOD ISLANDS*THE ICELANDIC CENTRE FOR RESEARCH	01-01-2019	30-06-2023	31-12-2024	12-12-2019	VLF	T05.973	40.000,00
Op	*NA*	T05.1007	EAC-2019-0054 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY N001	DIREKTORATET FOR INTERNASJONALISERIERING OG KVALITETSUTVIKLING I HOYERE UTDANNING	01-01-2019	30-06-2023	31-12-2024	17-12-2019	VLF	T05.973	50.000,00
Op	*NA*	T05.1007	EAC-2019-0054 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY N001	DIREKTORATET FOR INTERNASJONALISERIERING OG KVALITETSUTVIKLING I HOYERE UTDANNING	01-01-2019	30-06-2023	31-12-2024	17-12-2019	VLF	T05.973	100.000,00
Op	*NA*	T05.1008	EAC-2019-0058 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY RS01	FONDACIJA TEMPUS*FOUNDATION TEMPUS	01-01-2019	30-06-2024	31-12-2024	16-07-2020	VLF	T05.973	40.000,00
Op	*NA*	T05.1009	EAC-2019-0018 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY ES EDU01	SERVICIO ESPANOL PARA LA INTERNACIONALIZACION DE LA EDUCACION	01-01-2019	30-06-2023	31-12-2024	20-12-2019	VLF	T05.973	600.000,00
Op	*NA*	T05.1010	EAC-2019-0016 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY EL EDU 01	IDRYMA KRATIKON YPOTROFION*STATE SCOLARSHIPS FOUNDATION	01-01-2019	30-06-2023	31-12-2024	18-11-2019	VLF	T05.973	175.000,00
Op	*NA*	T05.1010	EAC-2019-0016 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY EL EDU 01	IDRYMA KRATIKON YPOTROFION*STATE SCOLARSHIPS FOUNDATION	01-01-2019	30-06-2023	31-12-2024	18-11-2019	VLF	T05.973	90.000,00
Op	*NA*	T05.1164	FINAL EVALUATION OF THE ACTION TOWARDS FREE MOVEMENT OF PERSONS AND TRANSHUMANCE IN THE IGAD REGION.	GFA CONSULTING GROUP GMBH*	20-04-2020	19-12-2020	30-04-2021	11-03-2021	CL	T05.56	64.839,00
Op	*NA*	T05.1432	T05-EUTF-REG-REG-02 TECHNICAL COOPERATION FACILITY FFU - CONTRAT SPECIFIC N°2020/420066 WITH ERNEST& YOUNG BEDRIJSREVISOREN - FWC AUDIT 2018 - AUDIT DES DEUX CONTRATS - LVIA (T05.234) ET CENTRE HENRY DUNANT(S95) - PLAN D ₂ AUDIT 2020.	ERNST & YOUNG BEDRIJSREVISOREN*ERNST ET YOUNG REVISEURS D'ENTRPRISES	25-01-2021	24-01-2022	31-12-2021	29-12-2021	CL	T05.31	31.280,00
Op	*NA*	T05.589	EAC-2018-0051 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - ICELAND	RANNSOKNAMIDSTOD ISLANDS*THE ICELANDIC CENTRE FOR RESEARCH	01-01-2018	30-06-2022	31-12-2023	12-12-2018	VLF	T05.572	40.000,00
Op	*NA*	T05.590	EAC-2018-0050 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - UK	THE BRITISH COUNCIL ROYAL CHARTER*	01-01-2018	30-06-2022	31-12-2023	10-12-2018	VLF	T05.572	120.000,00
Op	*NA*	T05.592	EAC-2018-0056 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - TURKEY	AVRUPA BIRLIGI EGITIM VE GENCLIK PROGRAMLARI MERKEZI BASKANLIGI*THE CENTER FOR THE EU EDUCATION AND YOUTH PROGRAMM ABEGPM	01-01-2018	31-12-2022	31-12-2023	13-12-2018	VLF	T05.572	100.000,00

ADM / OP	Managing Entity	L2 Ref	L2 User Reference	LE Official Name	LC Project Start Date	LC Project End Date	L2 FDI Date	Com L2 Last Accepted Pay. Date	Legal Com. Status Code	L1 Ref	L2 committed Amount
Op	*NA*	T05.593	EAC-2018-0016 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - GREECE EDU	IDRYMA KRATIKON YPOTROFION*STATE SCHOLARSHIPS FOUNDATION	01-01-2018	31-12-2022	31-12-2023	26-11-2018	VLF	T05.572	33.000,00
Op	*NA*	T05.596	EAC-2018-0037 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4- AUSTRIA EDU	OEAD GMBH - AGENTUR FUR BILDUNG UNDINTERNATIONALISIERUNG	01-01-2018	30-06-2022	31-12-2023	14-12-2018	VLF	T05.572	20.000,00
Op	*NA*	T05.597	EAC-2018-0047 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - FINLAND	OPETUSHALLITUS* FINNISH NATIONAL AGENCY FOR EDUCATION	01-01-2018	30-06-2022	31-12-2023	30-11-2018	VLF	T05.572	50.000,00
Op	*NA*	T05.598	EAC-2018-0040- NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4- PORTUGAL EDU	AGENCIA NACIONAL PARA A GESTAO DO PROGRAMA ERASMUS+ EDUCACAO E FORMACAO*ERASMUS+ EDUCATION AND TRAINING NATIONAL AGENCY	01-01-2018	31-12-2022	31-12-2023	28-09-2018	VLF	T05.572	60.000,00
Op	*NA*	T05.600	EAC-2018-0008 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - DENMARK ALL	UDDANNELSES- OG FORSKNINGSSTYRELSEN* DANISH AGENCY FOR HIGHER EDUCATION AND SCIENCE	01-01-2018	31-12-2022	31-12-2023	14-11-2018	VLF	T05.572	116.000,00
Op	*NA*	T05.601	EAC-2018-0042 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4- ROMANIA	AGENTIA NATIONALA PENTRU PROGRAMECOMUNITARE IN DOMENIUL EDUCATIEI FORMARII PROFESIONALE*	01-01-2018	30-06-2022	31-12-2023	26-09-2018	VLF	T05.572	80.000,00
Op	*NA*	T05.602	EAC-2018-0023 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4- ITALY 02 INDIRE	INDIRE ISTITUTO NAZIONALE DI DOCUMENTAZION PER L'INNOVAZIONE E LA RICERCA EDUCATIVA*	01-01-2018	31-03-2023	31-12-2023	05-11-2018	VLF	T05.572	150.000,00
Op	*NA*	T05.603	EAC-2018-0015 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - IRELAND HEA	AN TUDARAS UM ARD OIDEACHAS*HIGHEREDUCATION AUTHORITY	01-01-2018	30-06-2022	31-12-2023	05-11-2018	VLF	T05.572	50.000,00
Op	*NA*	T05.606	EAC-2018-0048- NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4-SWEDEN	UNIVERSITETS- OCH HOGSKOLERADET*SWEDISH COUNCIL FOR HIGHER EDUCATION	01-01-2018	30-06-2022	31-12-2023	26-11-2018	VLF	T05.572	60.000,00
Op	*NA*	T05.607	EAC-2018-0054 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - NORWAY	DIREKTORATET FOR INTERNASJONALISIERING OG KVALITETSUTVIKLING I HOYERE UTDANNING	01-01-2018	30-06-2022	31-12-2023	12-12-2018	VLF	T05.572	60.000,00
Op	*NA*	T05.608	EAC-2018-0035- NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - THE NETHERLANDS	STICHTING NUFFIC	01-01-2018	30-06-2022	31-12-2023	16-07-2019	VLF	T05.572	60.000,00
Op	*NA*	T05.609	EAC-2018-0020 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - FRANCE	AGENCE ERASMUS+ FRANCE / EDUCATIONFORMATION	01-01-2018	30-06-2022	31-12-2023	26-09-2018	VLF	T05.572	900.000,00
Op	*NA*	T05.610	EAC-2018-0032 NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - LUXEMBOURG	ANEFORE ASBL	01-01-2018	30-06-2022	31-12-2023	26-03-2019	VLF	T05.572	20.000,00
Op	*NA*	T05.611	EAC-2018-0004 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - BELGIUM NL EDU	EUROPESE PROGRAMMA'S VOOR ONDERWIJS OPLEIDING EN SAMENWERKING VZW*EPOS	01-01-2018	30-06-2022	31-12-2023	13-11-2018	VLF	T05.572	56.000,00
Op	*NA*	T05.612	EAC-2018-0002 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - BELGIUM FR EDU	AGENCE FRANCOPHONE POUR L'EDUCATIONET LA FORMATION TOUT AU LONG DE LAVIE	01-01-2018	30-06-2022	31-12-2023	30-11-2018	VLF	T05.572	55.000,00
Op	*NA*	T05.613	EAC-2018-0009 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - GERMANY DAAD	DEUTSCHER AKADEMISCHER AUSTAUSCHDIENST EV*DAAD GERMAN ACADEMIC EXCHANGE SERVICE	01-01-2018	31-12-2022	31-12-2023	03-09-2018	VLF	T05.572	970.000,00
Op	*NA*	T05.615	EAC-2018-0007 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - CZECH REPUBLIC	DUM ZAHRANICNI SPOLUPRACE*	01-01-2018	30-06-2022	31-12-2023	24-10-2018	VLF	T05.572	30.000,00
Op	*NA*	T05.620	EAC-2018-0018 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4-SPAIN EDU	SERVICIO ESPANOL PARA LA INTERNACIONALIZACION DE LA EDUCACION	01-01-2018	30-06-2022	31-12-2023	28-11-2018	VLF	T05.572	970.000,00
Op	*NA*	T05.844	EAC-2019-0009 - ERASMUS+ -JUNCKER WEST AFRICA AND AFRICA HORN WINDOWS - H4- NATIONAL AGENCY- GERMANY (DE01)	DEUTSCHER AKADEMISCHER AUSTAUSCHDIENST EV*DAAD GERMAN ACADEMIC EXCHANGE SERVICE	01-01-2019	30-06-2023	31-12-2024	20-09-2019	VLF	T05.572	2.760.000,00
Op	*NA*	T05.845	EAC-2019-0020 - ERASMUS+ -JUNCKER WEST AFRICA AND HORN OF AFRICA WINDOW S- H4- NATIONAL AGENCY- FRANCE EDU	AGENCE ERASMUS+ FRANCE / EDUCATIONFORMATION	01-01-2019	30-06-2023	31-12-2024	30-09-2019	VLF	T05.572	455.000,00
Op	*NA*	T05.846	EAC-2019-0015 - ERASMUS+ -JUNCKER WEST AFRICA AND AFRICA HORN WINDOWS -H4 - NATIONAL AGENCY-	AN TUDARAS UM ARD OIDEACHAS*HIGHEREDUCATION AUTHORITY	01-01-2019	30-06-2023	31-12-2024		VLF		0,00

ADM / OP	Managing Entity	L2 Ref	L2 User Reference	LE Official Name	LC Project Start Date	LC Project End Date	L2 FDI Date	Com L2 Last Accepted Pay. Date	Legal Com. Status Code	L1 Ref	L2 committed Amount
			IRELAND								
Op	*NA*	T05.847	EAC-2019-0002 - ERASMUS+ JUNCKER WEST AFRICA WINDOW H4 NATIONAL AGENCY- BELGIQUE FR EDU	AGENCE FRANCOPHONE POUR L'EDUCATION ET LA FORMATION TOUT AU LONG DE LA VIE	01-01-2019	30-06-2023	31-12-2024		VLF		0,00
Op	*NA*	T05.848	EAC-2019-0007 - ERASMUS+ JUNCKER WEST AFRICA AND HORN OF AFRICA WINDOW S H4 NATIONAL AGENCY- CZECH REPUBLIC	DUM ZAHRANICNI SPOLUPRACE*	01-01-2019	30-06-2023	31-12-2024		VLF		0,00
Op	*NA*	T05.849	EAC-2019-0008 - ERASMUS+ JUNCKER WEST AFRICA AND HORN OF AFRICA WINDOW S H4 NATIONAL AGENCY- DENMARK	UDDANNELSES- OG FORSKNINGSSTYRELSEN* DANISH AGENCY FOR HIGHER EDUCATION AND SCIENCE	01-01-2019	31-12-2023	31-12-2024		VLF		0,00
Op	*NA*	T05.851	EAC-2019-0048 - ERASMUS+ JUNCKER WEST AFRICA AND HORN OF AFRICA WINDOWS H4 NATIONAL AGENCY- SWEDEN (SE01)	UNIVERSITETS- OCH HOGSKOLERADET* SWEDISH COUNCIL FOR HIGHER EDUCATION	01-01-2019	30-06-2023	31-12-2024		VLF		0,00
Op	*NA*	T05.852	EAC-2019-0020 - ERASMUS+ JUNCKER WEST AFRICA WINDOW H4 NATIONAL AGENCY- FRANCE EDU (01)	AGENCE ERASMUS+ FRANCE / EDUCATIONFORMATION	01-01-2019	30-06-2023	31-12-2024		VLF		0,00
Op	*NA*	T05.855	EAC-2019-0016 - ERASMUS+ JUNCKER WEST AFRICA WINDOW H4 NATIONAL AGENCY- GREECE EDU (01)	IDRYMA KRATIKON YPOTROFION* STATE SCHOLARSHIPS FOUNDATION	01-01-2019	30-06-2023	31-12-2024		VLF		0,00
Op	*NA*	T05.856	EAC-2019-0047 - ERASMUS+ JUNCKER WEST AFRICA AND AFRICA HORN WINDOWS H4 - NATIONAL AGENCY FINLAND	OPETUSHALLITUS* FINNISH NATIONAL AGENCY FOR EDUCATION	01-01-2019	30-06-2023	31-12-2024		VLF		0,00
Op	*NA*	T05.857	EAC-2019-0022 - ERASMUS+ JUNCKER WEST AFRICA AND AFRICA HORN WINDOWS H4 - NATIONAL AGENCY CROATIA	AGENCIJA ZA MOBILNOST I PROGRAME EUROPSKE UNIJE* AMEUP AGENCY FOR MOBILITY AND EU PROGRAMMES	01-01-2019	30-06-2023	31-12-2024		VLF		0,00
Op	*NA*	T05.863	EAC-2019-0054 - ERASMUS+ JUNCKER WEST AFRICA AND AFRICA HORN WINDOWS H4 - NATIONAL AGENCY NORWAY EDU (NO01)	DIREKTORATET FOR INTERNASJONALISERIERING OG KVALITETSUTVIKLING I HOYERE UTDANNING	01-01-2019	30-06-2023	31-12-2024		VLF		0,00
Op	*NA*	T05.867	EAC-2019-0040 - ERASMUS+ JUNCKER WEST AFRICA AND HORN OF AFRICA WINDOW S H4 NATIONAL AGENCY- PORTUGAL (PT01)	AGENCIA NACIONAL PARA A GESTAO DO PROGRAMA ERASMUS+ EDUCACAO E FORMACAO* ERASMUS+ EDUCATION AND TRAINING NATIONAL AGENCY	01-01-2019	31-12-2023	31-12-2024		VLF		0,00
Op	*NA*	T05.869	EAC-2019-0033 - ERASMUS+ JUNCKER WEST AFRICA AND AFRICA HORN WINDOWS H4 - NATIONAL AGENCY HUNGARY	TEMPUS KOZALAPITVANY* TEMPUS PUBLIC FOUNDATION	01-01-2019	30-06-2023	31-12-2024		VLF		0,00
Op	*NA*	T05.870	EAC-2019-0032 - ERASMUS+ JUNCKER WEST AFRICA AND AFRICA HORN WINDOWS H4 - NATIONAL AGENCY LUXEMBOURG	ANEFORE ASBL	01-01-2019	30-06-2023	31-12-2024		VLF		0,00
Op	*NA*	T05.871	EAC-2019-0004 - ERASMUS+ JUNCKER WEST AFRICA AND AFRICA HORN WINDOWS H4 - NATIONAL AGENCY BELGIUM NL EDU	EUROPESE PROGRAMMA'S VOOR ONDERWIJS OPLEIDING EN SAMENWERKING VZW* EPOS	01-01-2019	30-06-2023	31-12-2024		VLF		0,00
Op	*NA*	T05.872	EAC-2019-0037 - ERASMUS+ JUNCKER WEST AFRICA AND AFRICA HORN WINDOWS H4 - NATIONAL AGENCY AUSTRIA EDU (ATO1)	OEAD GMBH - AGENTUR FUR BILDUNG UND INTERNATIONALISIERUNG	01-01-2019	30-06-2023	31-12-2024		VLF		0,00
Op	*NA*	T05.874	EAC-2019-0042 - ERASMUS+ JUNCKER WEST AFRICA AND AFRICA HORN WINDOWS H4 - NATIONAL AGENCY ROMANIA	AGENTIA NATIONALA PENTRU PROGRAME COMUNITARE IN DOMENIUL EDUCATIEI SI FORMARII PROFESIONALE*	01-01-2019	30-06-2023	31-12-2024		VLF		0,00
Op	*NA*	T05.875	EAC-2019-0018 - ERASMUS+ JUNCKER WEST AFRICA WINDOWS - H4 - NATIONAL AGENCY- SPAIN (ES01)	SERVICIO ESPANOL PARA LA INTERNACIONALIZACION DE LA EDUCACION	01-01-2019	30-06-2023	31-12-2024	12-08-2020	VLF	T05.572	2.785.000,00
Op	*NA*	T05.876	EAC-2019-0009 - ERASMUS+ JUNCKER WEST AFRICA AND AFRICA HORN WINDOWS H4 - NATIONAL AGENCY GERMANY (DE01)	DEUTSCHER AKADEMISCHER AUSTAUSCHDIENST EV* DAAD GERMAN ACADEMIC EXCHANGE SERVICE	01-01-2019	30-06-2023	31-12-2024		VLF		0,00
Op	*NA*	T05.877	EAC-2019-0023 - ERASMUS+ JUNCKER WEST AFRICA AND AFRICA HORN WINDOWS H4 NATIONAL AGENCY- ITALY INDIRE - IT02	INDIRE ISTITUTO NAZIONALE DI DOCUMENTAZIONE PER L'INNOVAZIONE E LA RICERCA EDUCATIVA*	01-01-2019	30-06-2023	31-12-2024		VLF		0,00
Op	*NA*	T05.878	EAC-2019-0018 - ERASMUS+ JUNCKER WEST AFRICA	SERVICIO ESPANOL PARA LA	01-01-2019	30-06-2023	31-12-2024		VLF		0,00

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			AND AFRICA HORN WINDOWS H4 - NATIONAL AGENCY SPAIN EDU (ES01)	INTERNACIONALIZACION DE LA EDUCACION							
Op	*NA*	T05.879	EAC-2019-0035 - ERASMUS+ JUNCKER WEST AFRICA AND AFRICA HORN WINDOWS H4 - NATIONAL AGENCY THE NETHERLANDS (NL01)	STICHTING NUFFIC	01-01-2019	30-06-2023	31-12-2024		VLF		0,00
Op	*NA*	T05.881	EAC-2019-0051 - ERASMUS+ JUNCKER WEST AFRICA AND AFRICA HORN WINDOWS H4 - NATIONAL AGENCY ICELAND	RANNSOKNAMIDSTOD ISLANDS*THE ICELANDIC CENTRE FOR RESEARCH	01-01-2019	30-06-2023	31-12-2024		VLF		0,00
Op	*NA*	T05.898	EAC-2019-0056 - ERASMUS+ JUNCKER WEST AFRICA AND AFRICA HORN WINDOWS H4 - NATIONAL AGENCY TURKEY(TRO1)	AVRUPA BIRLIGI EGITIM VE GENCLIK PROGRAMLARI MERKEZI BASKANLIGI*THE CENTER FOR THE EU EDUCATION AND YOUTH PROGRAMM ABEGPM	01-01-2019	30-06-2023	31-12-2024		VLF		0,00
Op	*NA*	T05.917	EAC-2019-0050 - ERASMUS+ JUNCKER WEST AFRICA AND AFRICA HORN WINDOWS H4 - NATIONAL AGENCY BRITISH COUNCIL UK	THE BRITISH COUNCIL ROYAL CHARTER*	01-01-2019	30-06-2023	31-12-2024		VLF		0,00
Op	*NA*	T05.926	EAC-2019-0058 - ERASMUS+ JUNCKER WEST AFRICA AND AFRICA HORN WINDOWS H4 - NATIONAL AGENCY REPUBLIC OF SERBIA	FONDACIJA TEMPUS*FOUNDATION TEMPUS	01-01-2019	30-06-2024	31-12-2024		VLF		0,00
Op	*NA*	T05.981	EAC-2019-0009 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY DE01	DEUTSCHER AKADEMISCHER AUSTAUSCHDIENST EV*DAAD GERMAN ACADEMIC EXCHANGE SERVICE	01-01-2019	30-06-2023	31-12-2024	20-09-2019	VLF	T05.973	675.000,00
Op	*NA*	T05.982	EAC-2019-0008 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY DK01	UDDANNELSES- OG FORSKNINGSSTYRELSEN*DANISH AGENCY FOR HIGHER EDUCATION AND SCIENCE	01-01-2019	31-12-2023	31-12-2024	18-11-2019	VLF	T05.973	25.100,00
Op	*NA*	T05.982	EAC-2019-0008 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY DK01	UDDANNELSES- OG FORSKNINGSSTYRELSEN*DANISH AGENCY FOR HIGHER EDUCATION AND SCIENCE	01-01-2019	31-12-2023	31-12-2024	18-11-2019	VLF	T05.973	230.000,00
Op	*NA*	T05.986	EAC-2019-0007 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY CZ	DUM ZAHRANICNI SPOLUPRACE*	01-01-2019	30-06-2023	31-12-2024	30-09-2019	VLF	T05.973	100.000,00
Op	*NA*	T05.986	EAC-2019-0007 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY CZ	DUM ZAHRANICNI SPOLUPRACE*	01-01-2019	30-06-2023	31-12-2024	30-09-2019	VLF	T05.973	80.000,00
Op	*NA*	T05.988	EAC-2019-0002 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY BELGIUM FR EDU	AGENCE FRANCOPHONE POUR L'EDUCATIONET LA FORMATION TOUT AU LONG DE LAVIE	01-01-2019	30-06-2023	31-12-2024	18-11-2019	VLF	T05.973	75.000,00
Op	*NA*	T05.989	EAC-2019-0032 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY LUXEMBOURG	ANEFORÉ ASBL	01-01-2019	30-06-2023	31-12-2024		VLF	T05.973	35.000,00
Op	*NA*	T05.990	EAC-2019-0004 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY BELGIUM NL EDU	EUROPESE PROGRAMMA'S VOOR ONDERWIJS OPLEIDING EN SAMENWERKING VZW*EPOS	01-01-2019	30-06-2023	31-12-2024	18-11-2019	VLF	T05.973	60.000,00
Op	*NA*	T05.990	EAC-2019-0004 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY BELGIUM NL EDU	EUROPESE PROGRAMMA'S VOOR ONDERWIJS OPLEIDING EN SAMENWERKING VZW*EPOS	01-01-2019	30-06-2023	31-12-2024	18-11-2019	VLF	T05.973	60.000,00
Op	*NA*	T05.991	EAC-2019-0020 T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY FRANCE EDU	AGENCE ERASMUS+ FRANCE / EDUCATIONFORMATION	01-01-2019	30-06-2023	31-12-2024	30-09-2019	VLF	T05.973	100.000,00
Op	*NA*	T05.991	EAC-2019-0020 T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY FRANCE EDU	AGENCE ERASMUS+ FRANCE / EDUCATIONFORMATION	01-01-2019	30-06-2023	31-12-2024	30-09-2019	VLF	T05.973	2.195.600,00
Op	*NA*	T05.992	EAC-2019-0023 T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY ITALY INDIRE	INDIRE ISTITUTO NAZIONALE DI DOCUMENTAZION PER L'INNOVAZIONE E LA RICERCA EDUCATIVA*	01-01-2019	30-06-2023	31-12-2024	28-11-2019	VLF	T05.973	350.000,00
Op	*NA*	T05.992	EAC-2019-0023 T05-EUTF-REG-REG-05 ERASMUS+ IN	INDIRE ISTITUTO NAZIONALE DI	01-01-2019	30-06-2023	31-12-2024	28-11-2019	VLF	T05.973	400.000,00

ADM / OP	Managing Entity	L2 Ref	L2 User Reference	LE Official Name	LC Project Start Date	LC Project End Date	L2 FDI Date	Com L2 Last Accepted Pay. Date	Legal Com. Status Code	L1 Ref	L2 committed Amount
			WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY ITALY INDIRE	DOCUMENTAZION PER L'INNOVAZIONE E LA RICERCA EDUCATIVA*							
Op	*NA*	T05.994	EAC-2019-0015 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY IE02	AN TUDARAS UM ARD OIDEACHAS*HIGHEREDUCATION AUTHORITY	01-01-2019	30-06-2023	31-12-2024	17-11-2020	VLF	T05.973	60.000,00
Op	*NA*	T05.996	EAC-2019-0022 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY HR01	AGENCIJA ZA MOBILNOST I PROGRAME EUROPSKE UNIJE*AMEUP AGENCY FOR MOBILITY AND EU PROGRAMMES	01-01-2019	30-06-2023	31-12-2024	18-11-2019	VLF	T05.973	25.000,00
Op	*NA*	T05.996	EAC-2019-0022 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY HR01	AGENCIJA ZA MOBILNOST I PROGRAME EUROPSKE UNIJE*AMEUP AGENCY FOR MOBILITY AND EU PROGRAMMES	01-01-2019	30-06-2023	31-12-2024	18-11-2019	VLF	T05.973	25.000,00
Op	*NA*	T05.997	EAC-2019-0033 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY HU01	TEMPUS KOZALAPITVANY*TEMPUS PUBLICFOUNDATION	01-01-2019	30-06-2023	31-12-2024	17-12-2019	VLF	T05.973	150.000,00
Op	*NA*	T05.997	EAC-2019-0033 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY HU01	TEMPUS KOZALAPITVANY*TEMPUS PUBLICFOUNDATION	01-01-2019	30-06-2023	31-12-2024	17-12-2019	VLF	T05.973	95.000,00
Op	*NA*	T05.998	EAC-2019-0035 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY NL01	STICHTING NUFFIC	01-01-2019	30-06-2023	31-12-2024	17-12-2019	VLF	T05.973	440.000,00
Op	*NA*	T05.998	EAC-2019-0035 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY NL01	STICHTING NUFFIC	01-01-2019	30-06-2023	31-12-2024	17-12-2019	VLF	T05.973	130.000,00
Op	*NA*	T05.999	EAC-2019-0037 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY AT01	OEAD GMBH - AGENTUR FUR BILDUNG UNDINTERNATIONALISIERUNG	01-01-2019	30-06-2023	31-12-2024	25-02-2020	VLF	T05.973	60.000,00
Op	*NA*	T05.999	EAC-2019-0037 - T05-EUTF-REG-REG-05 ERASMUS+ IN WEST AFRICA AND THE HORN OF AFRICA- NATIONAL AGENCY AT01	OEAD GMBH - AGENTUR FUR BILDUNG UNDINTERNATIONALISIERUNG	01-01-2019	30-06-2023	31-12-2024	25-02-2020	VLF	T05.973	40.000,00
Op	NE	T05.1033	T05-EUTF-SAH-NE-12-01 - PILOTAGE DU PROJET D'APPUI À LA STABILISATION ET RENFORCEMENT SOCIO-ÉCONOMIQUE DES POPULATIONS AFFECTÉES PAR LA MIGRATION IRRÉGULIÈRE DANS LES ZONES DE TRANSIT AU NIGER (PASREP)	REPUBLIQUE DU NIGER*REPUBLIC OF NIGER	01-09-2019	31-08-2022	29-02-2024	01-09-2022	VLF	T05.737	2.377.569,66
Op	NE	T05.1035	T05-EUTF-SAH-NE-12-03 - PROJET D'APPUI À LA STABILITÉ SOCIOÉCONOMIQUE ET À LA PAIX DANS LA RÉGION D'AGADEZ (PASP)	ASSOCIATION NIGERIENNE POUR UN DEVELOPPEMENT DURABLE (ANDD GARKUA)	01-09-2019	31-08-2022	29-02-2024	27-12-2021	VLF	T05.737	3.138.622,21
Op	NE	T05.1139	T05-EUTF-SAH-NE-12-02 - PROJET DE STABILISATION ET DU RENFORCEMENT SOCIO-ÉCONOMIQUE DANS LES RÉGIONS D'AGADEZ ET DE ZINDER (PROSTARAZ)	ASSOCIATION NIGERIENNE POUR LA DYNAMISATION DES INITIATIVES LOCALES	03-12-2021	02-02-2024	31-07-2025	07-12-2021	VLF	T05.737	1.749.000,00
Op	NE	T05.126	T05-EUTF-SAH-NE-03-01 "PROJET D'APPUI AUX FILIERES AGRICOLES DANS LES REGIONS DE TAHOUA ET AGADEZ"	AGENCE FRANCAISE DE DEVELOPPEMENT	21-09-2016	20-06-2023	20-12-2024	08-06-2022	VLF	T05.39	30.000.000,00
Op	NE	T05.1315	T05-EUTF-SAH-REG-18-14 INTERCONSORTIA NIGER ET TCHAD DU PROGRAMME D'URGENCE POUR LA STABILISATION DES ESPACES FRONTALIERS DU G5 SAHEL	RED BARNET	01-09-2020	31-08-2024	28-02-2026	10-03-2022	VLF	T05.739	1.400.000,00
Op	NE	T05.136	T05-EUTF-SAH-NE-02-01 "RENFORCEMENT DE LA GESTION DURABLE DES CONSÉQUENCES DES FLUX MIGRATOIRES"	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ GMBH)*	01-10-2016	31-10-2021	30-04-2023	08-02-2021	VLF	T05.33	31.950.000,00
Op	NE	T05.1379	T05-EUTF-SAH-NE-13-01 - PROMOTION DE L'EMPLOI POUR LE RENFORCEMENT DE LA RÉSILIENCE ÉCONOMIQUE DES COMMUNAUTÉS DANS LA RÉGION DE TILLABÉRY	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ GMBH)*	01-01-2021	30-09-2023	31-03-2025	27-05-2022	VLF	T05.1281	7.860.000,00
Op	NE	T05.1404	T05-EUTF-SAH-NE-14-01 - RÉSILIENCE AGRO-SYLVO-PASTORALE, OUEST NIGER (REPO)	ENABEL, BELGISCH ONTWIKKELINGSAGENTSCHAP*ENABEL AGENCE BELGE DE DEVELOPPEMENT	01-01-2021	31-12-2024	30-06-2026	18-05-2022	VLF	T05.1263	4.860.000,00
Op	NE	T05.1411	T05-EUTF-SAH-NE-16-01 - SOUTIEN À LA CRÉATION D'UN	ASSOCIATION COGINTA	01-12-2020	30-11-2022	31-05-2024	16-02-2021	VLF	T05.1304	4.450.000,00

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			ESCADRON POLYVALENT DE LA GARDE NATIONALE DU NIGER (EP-GNN)								
Op	NE	T05.142	T05-EUTF-SAH-NE-06-01. BUDGET SUPPORT (AJUSEN)	REPUBLIQUE DU NIGER*REPUBLIC OF NIGER	28-11-2016	31-12-2025	30-06-2026	16-04-2021	VLF	T05.76	85.000.000,00
Op	NE	T05.1449	T05-EUTF-SAH-NE-15-01 CRÉATION D'UNE EQUIPE CONJOINTE D'INVESTIGATION (ECI) POUR LA LUTTE CONTRE LES RÉSEAUX CRIMINELS LIÉS AU TERRORISME	CIVI POL CONSEIL, SOCIETE DE CONSEIL ET DE SERVICE DU MINISTERE DE L'INTERIEUR	15-02-2021	14-02-2023	14-08-2024	15-02-2021	VLF	T05.1239	4.450.000,00
Op	NE	T05.1456	T05-EUTF-SAH-NE-06-04 APPUI A LA CELLULE NATIONAL DE TRAITEMENT DES INFORMATIONS FINANCIERES (CENTIF)	REPUBLIQUE DU NIGER*REPUBLIC OF NIGER	15-04-2021	14-10-2022	14-04-2024	28-04-2021	VLF	T05.76	700.000,00
Op	NE	T05.1522	T05-EUTF-SAH-NE-14-02 PROJET RÉSILIENCE AGRO-SYLVO-PASTORALE, OUEST NIGER 2 VOLET « SÉCURISATION/RÉSILIENCE PARC W NIGER ET PÉRIPHÉRIE »	AFRICAN PARKS NETWORK ASSOCIATION*APN	14-09-2021	13-09-2023	31-12-2024	13-10-2021	VLF	T05.1263	2.070.000,00
Op	NE	T05.160	T05-EUTF-SAH-NE-04-01. APPUYER LA FORMATION ET L'INSERTION PROFESSIONNELLE DES JEUNES FILLES ET GARÇONS DES RÉGIONS D'AGADEZ ET ZINDER EN VUE DE CONTRIBUER QU'À DÉVELOPPEMENT SOCIOÉCONOMIQUE DE SES DEUX RÉGIONS	LUX DEVELOPMENT SA*	15-11-2016	14-11-2020	14-05-2022	17-05-2019	CL	T05.40	6.210.000,00
Op	NE	T05.1617	T05-EUTF-SAH-NE-06-07 - PROGRAMME D'APPUI À LA STABILISATION ET LA COHÉSION SOCIALE DANS LES ZONES FRONTALIÈRES EST ET SUD-OUEST DU NIGER - HACP	REPUBLIQUE DU NIGER*REPUBLIC OF NIGER	29-12-2021	28-12-2024	30-06-2026	21-01-2022	VLF	T05.76	1.500.000,00
Op	NE	T05.1618	T05-EUTF-REG-SAH-02-68 - AUDIT FWC 2018 VDD FOR T05-EUTF-SAH-NE-03-01 - RFS 2020/417375 - AUDIT 107474	MAZARS SA*	05-10-2020	04-01-2022	31-12-2022	28-12-2021	VLF	T05.31	19.002,75
Op	NE	T05.1628	T05-EUTF-SAH-NE-06-08 - PROGRAMME D'APPUI À LA STABILISATION DE LA SITUATION DES POPULATIONS RETOURNÉES DANS LEURS VILLAGES D'ORIGINES DANS LA RÉGION DE DIFFA - GARKUA	ASSOCIATION NIGERIENNE POUR UN DÉVELOPPEMENT DURABLE (ANDD GARKUA)	30-12-2021	29-12-2024	30-06-2026	20-01-2022	VLF	T05.76	4.037.805,00
Op	NE	T05.1636	T05-EUTF-SAH-NE-06-06 - FOURNITURE DE VÉHICULES DE TRANSPORT DANS LE CADRE DU DOCUMENT D'ACTION DU FONDS FIDUCIAIRE DE L'UE «T05-EUTF-SAH-NE-06 - CONTRAT RELATIF À AJUSEN»	CFAO NIGER SA*	23-05-2022	22-08-2022	31-12-2024		VLF	T05.76	224.705,72
Op	NE	T05.1673	T05-EUTF-SAH-NE-06-05 - ASSISTANCE TECHNIQUE À LA COMMISSION NATIONALE DES DROITS DE L'HOMME (CNDH) DU NIGER - CRIS 428-591 - B&S EUROPE	BUSINESS AND STRATEGIES IN EUROPE*	17-01-2022	16-04-2023	16-10-2024	23-11-2022	VLF	T05.76	257.400,00
Op	NE	T05.1675	T05-EUTF-SAH-NE-06-09 - RENFORCEMENT DU DISPOSITIF DE PROMOTION ET PROTECTION DES DROITS HUMAINS (RDPPDH) AU NIGER - CNDH	REPUBLIQUE DU NIGER*REPUBLIC OF NIGER	01-01-2022	31-12-2024	30-06-2026	19-01-2022	VLF	T05.76	1.000.000,00
Op	NE	T05.1722	T05-EUTF-SAH-NE-15-02 - RFS 2022/436936 - FWC AUDIT 2018: AUDIT N°112332 - AUDIT DU CONTRAT T05-EUTF-SAH-NE-15-01	MAF AUDITORES SLP	01-12-2022	30-11-2023	30-11-2024		VLF	T05.1239	20.000,00
Op	NE	T05.1723	T05-EUTF-REG-SAH-02-75 - RFS 2022/436936 - FWC AUDIT 2018: AUDIT N°112333, AUDIT N°112334 - AUDIT DES CONTRATS T05-EUTF-SAH-NE-10-01 ET T05-EUTF-SAH-REG-04-04	MAF AUDITORES SLP	01-12-2022	30-11-2023	30-11-2024		VLF	T05.31	25.535,00
Op	NE	T05.231	T05-EUTF-SAH-NE-05-01 CRÉATION D'UNE EQUIPE CONJOINTE D'INVESTIGATION (ECI) POUR LA LUTTE CONTRE LES RÉSEAUX CRIMINELS LIÉS À L'IMMIGRATION IRRÉGULIÈRE, LA TRAITE DES ÊTRES HUMAINS ET LE TRAFIC DES MIGRANTS	FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRACION AND PUBLIC POLICIES	29-12-2016	28-12-2022	30-06-2024	23-08-2022	VLF	T05.67	11.500.000,00
Op	NE	T05.239	T05-EUTF-SAH-NE-06-02. APPUI À LA JUSTICE ET À LA SÉCURITÉ AU NIGER POUR LUTTER CONTRE LA CRIMINALITÉ ORGANISÉE, LES TRAFICS ILLICITES ET LA TRAITE DES ÊTRES HUMAINS (ALISEN)	CIVI POL CONSEIL, SOCIETE DE CONSEIL ET DE SERVICE DU MINISTERE DE L'INTERIEUR	30-12-2016	10-04-2021	10-04-2023	21-12-2021	VLF	T05.76	3.998.300,00
Op	NE	T05.256	T05-EUTF-SAH-NE-08-01 - PILOTAGE DU PLAN D'ACTION	REPUBLIQUE DU NIGER*REPUBLIC OF	25-01-2017	24-09-2018	01-02-2020	13-06-2019	VLF	T05.224	1.001.014,67

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			À IMPACT ECONOMIQUE RAPIDE DANS LA RÉGION D'AGADEC ₂ AGAPAIR - HACP	NIGER							
Op	NE	T05.265	T05-EUTF-SAH-NE-08-03 PLAN D' ACTIONS À IMPACT ECONOMIQUE RAPIDE À AGADEC (PAIERA)	COMITATO INTERNAZIONALE PER LO SVILUPPO DEI POPOLI*INTERNATIONAL COMMITTEE FOR THE DEVELOPMENT OF PEOPLES	21-02-2017	20-01-2019	31-12-2020	18-11-2019	CL	T05.224	2.707.000,00
Op	NE	T05.274	T05-EUTF-SAH-NE-08-04 PLAN D' ACTIONS À IMPACT ECONOMIQUE RAPIDE À AGADEC (PAIERA)	HERVE	07-03-2017	06-09-2018	10-03-2020	21-01-2019	CL	T05.224	603.273,05
Op	NE	T05.275	T05-EUTF-SAH-NE-06-03 - VOLET JUSTICE DU PROGRAMME D' APPUI À LA JUSTICE ET À LA SÉCURITÉ AU NIGER (AJUSEN)	AGENCE FRANCAISE DE DEVELOPPEMENT	02-03-2017	01-02-2024	01-08-2025	26-06-2019	VLF	T05.76	6.000.000,00
Op	NE	T05.295	T05-EUTF-SAH-NE-08-02 PROJET D' APPUI À LA STABILITÉ SOCIOECONOMIQUE DANS LA REGION D'AGADEC PASSERAZ	ASSOCIATION NIGERIENNE POUR LA DYNAMISATION DES INITIATIVES LOCALES	08-04-2017	07-03-2019	15-04-2020	11-09-2019	VLF	T05.224	3.428.926,37
Op	NE	T05.300	T05-EUTF-SAH-NE-07-01 INITIATIVE EUTF - OIM POUR LA PROTECTION ET LA RÉINTÉGRATION DES MIGRANTS : NIGER	INTERNATIONAL ORGANIZATION FOR MIGRATION	19-04-2017	18-04-2020	30-11-2021	17-12-2018	CL	T05.207	15.000.000,00
Op	NE	T05.338	T05-EUTF-REG-REG-02-01 IDENTIFICATION ET FORMULATION D' UN CADRE D' INTERVENTION POUR LA CRÉATION D' EMPLOI ET D' OPPORTUNITÉ ÉCONOMIQUES ET LE RENFORCEMENT DE LA RÉSILIENCE AU NIGER	IBF INTERNATIONAL CONSULTING	08-06-2017	06-10-2017	29-03-2019	18-10-2017	CL	T05.31	118.371,00
Op	NE	T05.349	T05-EUTF-SAH-NE-09-01 SOUTIEN À LA RÉSILIENCE INSTITUTIONNELLE ET COMMUNAUTAIRE DANS LA RÉGION DE DIFFA "KALLO TCHIDANIWO": CONSTRUIRE ENSEMBLE	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-07-2017	31-12-2022	30-06-2024	24-09-2021	VLF	T05.225	12.000.000,00
Op	NE	T05.519	T05-EUTF-SAH-REG-06-04 RENFORCEMENT DE LA RÉSILIENCE DES POPULATIONS DÉPLACÉES PAR L'INSTABILITÉ AU NORD-MALI ET SOUTIEN À LA COEXISTENCE PACIFIQUE ENTRE COMMUNAUTÉS: NIGER	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-07-2017	31-10-2021	30-04-2024	21-12-2021	VLF	T05.226	4.900.000,00
Op	NE	T05.671	T05-EUTF-REG-SAH-02-22 CONTRAT VISIBILITÉ DU PROJET PROGEM À ZINDER.	SEYNI ISSA	10-08-2018	09-10-2018	30-05-2019	07-11-2018	CL	T05.31	2.000,00
Op	NE	T05.678	T05-EUTF-SAH-REG-04-04 GAR-SI SAHEL (GROUPE D' ACTION RAPIDES-SURVEILLANCE ET INTERVENTION AU SAHEL - NIGER	FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRATION AND PUBLIC POLICIES	15-01-2018	30-11-2022	31-05-2024	13-12-2022	VLF	T05.73	10.438.963,00
Op	NE	T05.702	T05-EUTF-SAH-NE-10-01 PROJET INTÉGRÉ D' APPUI À LA RÉSILIENCE DES POPULATIONS VULNÉRABLES RÉFUGIÉES, DÉPLACÉES, RETOURNÉES ET HÔTES DE LA RÉGION DE DIFFA, NIGER	ACTED	02-01-2019	01-04-2022	30-09-2023	03-12-2021	VLF	T05.474	10.000.000,00
Op	NE	T05.730	T05-EUTF-REG-SAH-02-27 AUDIT FWC FOR T05-EUTF-SAH-NE-04-01, T05-EUTF-SAH-NE-05-01 - RFS 2018/402642	PKF LITTLEJOHN LLP	14-12-2018	13-06-2019	31-12-2021	22-08-2019	CL	T05.31	31.426,00
Op	NE	T05.731	T05-EUTF-REG-SAH-02-28 - AUDIT FWC FOR T05-EUTF-SAH-NE-02-01 - RFS 2018/402657	MAZARS SA*	14-12-2018	13-09-2019	31-03-2022	21-08-2019	CL	T05.31	13.033,00
Op	NE	T05.765	T05-EUTF-SAH-NE-11-01 LES JEUNES S'ENTREPRENNENT ET S'EMPLOIENT AU NIGER	STICHTING SNV NEDERLANDSE ONTWIKKELINGSORGANISATIE*SNV NETHERLANDS DEVELOPMENT ORGANISATION	28-12-2018	27-12-2022	31-12-2024	17-03-2022	VLF	T05.475	8.865.000,00
Op	NE	T05.767	T05-EUTF-SAH-NE-11-02 - COMPOSANTE ENABEL-UNCDF DU «PROGRAMME DE CRÉATION D' EMPLOIS ET D' OPPORTUNITÉS ÉCONOMIQUES À TRAVERS UNE GESTION DURABLE DE L' ENVIRONNEMENT DANS LES ZONES DE DÉPART ET DE TRANSIT AU NIGER ». À ZINDER	ENABEL, BELGISCH ONTWIKKELINGSAGENTSCHAP*ENABEL, AGENCE BELGE DE DEVELOPPEMENT	29-12-2018	28-04-2022	28-10-2023	30-09-2021	VLF	T05.475	6.895.000,00
Op	NE	T05.81	T05-EUTF-SAH-NE-01-01 MIGRANT RESOURCE AND RESPONSE MECHANISM	INTERNATIONAL ORGANIZATION FOR MIGRATION	05-08-2016	04-08-2019	31-12-2020	11-09-2017	CL	T05.32	6.999.893,00
Op	NE	T05.925	T05-EUTF-SAH-NE-08-05 - CONTRAT SPÉCIFIQUE FWC AUDIT 2018 ₂ AUDITS FINANCIERS & SYSTÈMES DE T05-EUTF-SAH-NE-08-01 ET NE-08-02 - FINHCRIS/2019/ 407-	ERNST & YOUNG BEDRIJFSREVISOREN*ERNST ET YOUNG REVISEURS D'ENTRPRISES	15-07-2019	14-01-2020	31-12-2020	24-09-2020	CL	T05.224	39.852,50

ADM / OP	Managing Entity	L2 Ref	L2 User Reference	LE Official Name	LC Project Start Date	LC Project End Date	L2 FDI Date	Com L2 Last Accepted Pay. Date	Legal Com. Status Code	L1 Ref	L2 committed Amount
			015								
Op	NE	T05.964	T05-EUTF-SAH-NE-11-03 - COMPOSANTE AICS/UNCDF - DURABILITÉ DE L'ENVIRONNEMENT ET STABILISATION ECONOMIQUE SUR LA ROUTE DE TRANSIT (D.E.S.E.R.T.)	AGENZIA ITALIANA PER LA COOPERAZIONE ALLO SVILUPPO	17-09-2019	30-06-2023	31-12-2024	10-10-2022	VLF	T05.475	13.790.000,00
Op	NE	T05.965	T05-EUTF-SAH-REG-18-02 - SOUTIEN AU PROGRAMME REGIONAL D'URGENCE D'AMENAGEMENT D'INFRASTRUCTURES DE PROXIMITE (PDU) DU G5 SAHEL, COMPOSANTE HYDRAULIQUE ET ASSAINISSEMENT POUR LES ZONES NORD TILLABÉRI ET OUEST TAHOUA AU NIGER, DANS LE CADRE DU PROSEHA	LUX DEVELOPMENT SA*	01-01-2020	30-06-2022	31-12-2023	03-02-2021	VLF	T05.739	8.000.000,00
Op	NEAR TOO5	T05.1068	T005- L 2 FOR A SERVICE CONTRACT CALLED "THIRD PARTY MONITORING OF RESULTS IN LIBYA" WITH ALTAI	ALTAI	05-12-2019	04-12-2023	03-06-2025	23-02-2022	VLF	T05.1213	1.000.000,00
Op	NEAR TOO5	T05.1068	T005- L 2 FOR A SERVICE CONTRACT CALLED "THIRD PARTY MONITORING OF RESULTS IN LIBYA" WITH ALTAI	ALTAI	05-12-2019	04-12-2023	03-06-2025	23-02-2022	VLF	T05.930	2.000.000,00
Op	NEAR TOO5	T05.1087	T005 CREATION OF LEVEL 2 COMMITMENT FOR T05-EUTF-NOA-REG-03-06 (T05.1117) SERVICE CONTRACT DOCUMENTS - THIRD PARTY MONITORING OF LOCAL IMPACT IN LIBYA WITH GLOBAL INITIATIVE - 1.499.707	THE GLOBAL INITIATIVE AGAINST TRANSNATIONAL ORGANIZED CRIME	01-01-2020	31-12-2022	30-06-2024	23-02-2022	VLF	T05.314	1.499.707,00
Op	NEAR TOO5	T05.1087	T005 CREATION OF LEVEL 2 COMMITMENT FOR T05-EUTF-NOA-REG-03-06 (T05.1117) SERVICE CONTRACT DOCUMENTS - THIRD PARTY MONITORING OF LOCAL IMPACT IN LIBYA WITH GLOBAL INITIATIVE - 1.499.707	THE GLOBAL INITIATIVE AGAINST TRANSNATIONAL ORGANIZED CRIME	01-01-2020	31-12-2022	30-06-2024	23-02-2022	VLF	T05.930	750.133,00
Op	NEAR TOO5	T05.1097	T05-EUTF-NOA-LY-08 / ENHANCING PROTECTION AND ASSISTANCE FOR THOSE IN NEED IN LIBYA, UNFPA	UNITED NATIONS POPULATION FUND/FONDES NATIONS UNIES POUR LA POPULATION	20-12-2019	19-02-2023	19-08-2024	12-07-2021	VLF	T05.927	5.000.000,00
Op	NEAR TOO5	T05.1104	T005 - AD T05-EUTF-NOA-MA-07 PROGRAMME D'APPUI BUDGETAIRE AU MAROC	AL MAMLAKA AL MAGHREBIA*ROYAUME DUMAROC KINGDOM OF MOROCCO	20-12-2019	30-09-2021	30-09-2022	22-06-2022	VLF	T05.1094	97.857.142,80
Op	NEAR TOO5	T05.1114	T005-EUTF-NOA-LY-08 / PROTECTION ENABLING ENVIRONMENT AND RESILIENCE SERVICES / CESVI	CESVI FONDAZIONE ONLUS	01-01-2020	31-03-2022	30-09-2023	19-12-2022	VLF	T05.927	5.000.000,00
Op	NEAR TOO5	T05.1148	T005- CREATION OF A LEVEL 1 COMMITMENT FOR ACTION DOCUMENT "DEPLOIEMENT DES POLITIQUES MIGRATOIRES AU NIVEAU REGIONAL" EUR 8M	ENABEL, BELGISCH ONTWIKKELINGSAGENTSCHAP*ENABEL, AGENCE BELGE DE DEVELOPPEMENT	01-05-2020	30-04-2023	12-12-2024	15-04-2020	VLF	T05.959	8.000.000,00
Op	NEAR TOO5	T05.1155	T05-EUTF-NOA-LY-08-01 T05.1234 CA "MANAGING MIXED MIGRATION FLOWS (TOP-UP): ENHANCING PROTECTION AND ASSISTANCE FOR THOSE IN NEED IN LIBYA" UNHCR.	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-01-2020	31-12-2020	30-06-2021	01-12-2021	VLF	T05.927	13.000.000,00
Op	NEAR TOO5	T05.1160	NO T05-EUTF-NOA-EG-01-05 (T05.275) - GRANT CONTRACT WITH NATIONAL COUNCIL FOR WOMEN (NCW) "ADDRESSING THE ECONOMIC DRIVERS OF IRREGULAR MIGRATION (AEDIM)" - 4.6 M	NATIONAL COUNCIL FOR WOMEN*	09-06-2021	08-06-2025	08-12-2026	30-06-2021	VLF	T05.315	4.600.000,00
Op	NEAR TOO5	T05.1162	NO. T05-EUTF-NOA-EG-01-01 (T05.1334) - CONTRIBUTION AGREEMENT WITH SPANISH AGENCY FOR INTERNATIONAL DEVELOPMENT COOPERATION (AECID) - "ENHANCING MIGRATION GOVERNANCE THROUGH INSTITUTIONAL SUPPORT"	AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO	22-12-2020	21-12-2023	31-12-2025	06-05-2022	VLF	T05.315	3.000.000,00
Op	NEAR TOO5	T05.1172	T05-EUTF-NOA-REG-09-01 (T05.1152) CA WITH UNHCR (EGYPT): "ENHANCING SELF-RELIANCE AND ACCESS TO RIGHTS FOR REFUGEES AND ASYLUM-SEEKERS IN NORTH AFRICA"	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-01-2020	31-12-2021	08-11-2023	19-10-2022	VLF	T05.1214	1.100.000,00
Op	NEAR TOO5	T05.1172	T05-EUTF-NOA-REG-09-01 (T05.1152) CA WITH UNHCR (EGYPT): "ENHANCING SELF-RELIANCE AND ACCESS TO RIGHTS FOR REFUGEES AND ASYLUM-SEEKERS IN NORTH AFRICA"	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-01-2020	31-12-2021	08-11-2023	19-10-2022	VLF	T05.939	7.705.000,00
Op	NEAR TOO5	T05.1173	T05-EUTF-NOA-REG-09-02 (T05.1154) CONTRIBUTION AGREEMENT UNHCR MOROCCO "ENHANCING ACCESS TO RIGHTS FOR REFUGEES IN NORTH AFRICA"	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-01-2020	31-12-2021	08-11-2023	19-10-2022	VLF	T05.1214	600.000,00

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Op	NEAR TOOS	T05.1173	T05-EUTF-NOA-REG-09-02 (T05.1154) CONTRIBUTION AGREEMENT UNHCR MOROCCO "ENHANCING ACCESS TO RIGHTS FOR REFUGEES IN NORTH AFRICA"	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-01-2020	31-12-2021	08-11-2023	19-10-2022	VLF	T05.939	1.610.000,00
Op	NEAR TOOS	T05.1174	T05-EUTF-NOA-REG-09-03 (T05.1156) CA WITH UNHCR (TUNISIA) - "AMÉLIORATION DE L'ACCÈS AUX SERVICES DE BASE ET AUX DROITS POUR LES RÉFUGIÉS ET DEMANDEURS D'ASILE EN TUNISIE"	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-01-2020	31-12-2021	10-11-2023	08-11-2022	VLF	T05.1214	750.000,00
Op	NEAR TOOS	T05.1174	T05-EUTF-NOA-REG-09-03 (T05.1156) CA WITH UNHCR (TUNISIA) - "AMÉLIORATION DE L'ACCÈS AUX SERVICES DE BASE ET AUX DROITS POUR LES RÉFUGIÉS ET DEMANDEURS D'ASILE EN TUNISIE"	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-01-2020	31-12-2021	10-11-2023	08-11-2022	VLF	T05.939	2.185.000,00
Op	NEAR TOOS	T05.1176	T05-EUTF-NOA-LY-09 T05.1253 "STRENGTHENING LOCAL CAPACITIES FOR RESILIENCE AND RECOVERY (TOP-UP SLARR)" CA WITH UNDP	UNITED NATIONS DEVELOPMENT PROGRAMME*PROGRAMME DES NATIONS UNIES POUR LE DEVELOPPEMENT	01-05-2020	30-04-2023	30-10-2024	09-02-2022	VLF	T05.923	18.000.000,00
Op	NEAR TOOS	T05.1202	T05 GRANT CONTRACT T05-EUTF-NOA-LY-01 T05.1357 - STRENGTHENING PROTECTION AND RESILIENCE OF VULNERABLE GROUPS IN COVID-19 EMERGENCY- IMC CROATIA	MEDUNARODNI MEDICINSKI ZBOR HRVATSKA*INTERNATIONAL MEDICAL CORPS CROATIA	01-06-2020	31-03-2021	30-09-2022	10-12-2021	CL	T05.198	985.109,30
Op	NEAR TOOS	T05.1219	CONVENTION DE CONTRIBUTION POUR LA MISE EN ŒUVRE DE L'ACTION "POUR UNE APPROCHE HOLISTIQUE DE LA GOUVERNANCE DE LA MIGRATION DU TRAVAIL ET DE LA MOBILITÉ DU TRAVAIL EN AFRIQUE DU NORD (T05-EUTF-NOA-REG-06)" T05.1410 ENABEL 5MILLIONS	ENABEL, BELGISCH ONTWIKKELINGSAGENTSCHAP*ENABEL, AGENCE BELGE DE DEVELOPPEMENT	01-09-2020	31-08-2023	31-01-2025	24-08-2020	VLF	T05.621	5.000.000,00
Op	NEAR TOOS	T05.1271	CONTRIBUTION AGREEMENT WHO: STRENGTHENING NATIONAL TB RESPONSE ACROSS LIBYA WITH A FOCUS ON MOST VULNERABLE POPULATIONS T05-EUTF-NOA-LY-11 T05 1418	WORLD HEALTH ORGANIZATION*ORGANISATION MONDIALE DE LA SANTE	01-08-2020	31-10-2022	29-04-2024	06-09-2022	VLF	T05.1215	3.300.000,00
Op	NEAR TOOS	T05.1279	T05-EUTF-NOA-LY-10 GIZ T05.1453- "MUNICIPAL DEVELOPMENT IN THE CONTEXT OF MIXED MIGRATION PHASE 2" CONTRIBUTION AGREEMENT IOM	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	01-09-2020	31-12-2023	30-06-2025	18-02-2022	VLF	T05.1115	10.000.000,00
Op	NEAR TOOS	T05.1289	T05-EUTF-NOA-REG-08 04-T05.1393 "PROGRAMME D'APPUI À L'AUTONOMISATION ET À L'INCLUSION DES POPULATIONS (PAAIP)"	COMITATO EUROPEO PER LA FORMAZIONE L'AGRICOLTURA ONLUS*EUROPEAN COMMITTEE FOR TRAINING AND AGRICULTURE	01-07-2020	31-12-2023	30-06-2025	10-03-2022	VLF	T05.924	2.000.000,00
Op	NEAR TOOS	T05.1297	EUTF NOA LY 12 - T05.1445 LIBYA C-19: STRENGTHENING LIBYAN AUTHORITIES' CAPACITY TO ADDRESS C-19 RELATED CHALLENGES AND ENSURE PROTECTION OF LIBYA'S POPULATION, INCLUDING VULNERABLE GROUPS - WHO	WORLD HEALTH ORGANIZATION*ORGANISATION MONDIALE DE LA SANTE	01-08-2020	31-03-2023	31-01-2024	05-12-2022	VLF	T05.1264	7.100.000,00
Op	NEAR TOOS	T05.1306	T05-EUTF-NOA-REG-11 -T05.1464 - MEETAFRICA 2 " MOBILISATION EUROPÉENNE POUR L'ENTREPRENEURAT EN AFRIQUE - PHASE 2" AFETI	EXPERTISE FRANCE	15-10-2020	14-10-2023	31-12-2024	22-10-2020	VLF	T05.934	5.000.000,00
Op	NEAR TOOS	T05.1308	T05-EUTF-NOA-REG-08-02 (T05.1391) "MUNICIPALITY DEVELOPMENT AND INTEGRATION INITIATIVE IN LIBYA (MUNDIL)" GRANT CONTRACT WITH NRC	STIFTELSEN FLYKTNINGHJELPEN*NORWEGIAN REFUGEE COUNCIL	22-10-2020	21-10-2022	18-04-2024	28-03-2022	VLF	T05.924	2.000.000,00
Op	NEAR TOOS	T05.1316	T05-EUTF-NOA-LY-12 T05.1447 LIBYA COVID-19: SUPPORTING LIBYAN AUTHORITIES TO ADDRESS COVID-19 RELATED CHALLENGES AND ASSISTING VULNERABLE GROUPS - CA WITH IOM	INTERNATIONAL ORGANIZATION FOR MIGRATION	01-08-2020	31-10-2022	30-04-2024	21-09-2022	VLF	T05.1264	8.000.000,00
Op	NEAR TOOS	T05.1320	T05-EUTF-NOA-MA-03-01 (T05.1477) - GRANT CONTRACT - PROSAM-MAROC ; PROTECTION ET SANTÉ DES MIGRANTS AU MAROC - MÉDECINS DU MONDE BELGIQUE	MEDECINS DU MONDE - DOKTERS VAN DEWERELD	01-12-2020	30-11-2023	14-05-2025	02-05-2022	VLF	T05.625	1.900.000,00
Op	NEAR TOOS	T05.1321	T05-EUTF-NOA-MA-03-03 (T05.1481) - GRANT CONTRACT - ASSISTANCE ET PROTECTION DES PERSONNES MIGRANTES VULNÉRABLES SUR TOUTE LA CÔTE NORD	FUNDACION ENTRECULTURAS FE Y ALEGRIA	01-12-2020	30-11-2023	31-05-2025	05-05-2022	VLF	T05.625	1.833.771,32

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			MÉDITERRANÉENNE DU MAROC - FUNDACION ENTRECULTURAS								
Op	NEAR TOOS	T05.1326	T05-EUTF-NOA-MA-03-02 (T05.1479) - POUR UNE PROTECTION DURABLE DES PERSONNES MIGRANTES AU NIVEAU RÉGIONAL ET NATIONAL DANS LE RESPECT DE LEUR DIGNITÉ - HANDICAP INTERNATIONAL	ASSOCIATION FEDERATION HANDICAP INTERNATIONAL*HI HANDICAP INTERNATIONAL FEDERATION	01-12-2020	30-11-2023	30-04-2024	29-04-2022	VLF	T05.625	1.805.000,00
Op	NEAR TOOS	T05.1331	EUTF NOA LY 12 -T05.1443 UNICEF: LIBYA COVID-19: PROTECTING AND RESPONDING TO THE NEEDS OF THE MOST VULNERABLE POPULATIONS FROM THE CORONAVIRUS DISEASE 2019 (COVID-19) PANDEMIC IN LIBYA	UNITED NATIONS CHILDREN'S FUND*LE FFONDS DES NATIONS UNIES POUR L'ENFANCE	01-08-2020	31-01-2023	30-07-2024	17-11-2021	VLF	T05.1264	6.000.000,00
Op	NEAR TOOS	T05.1333	T05-EUTF-NOA-REG-08-03 - T05.1396 BUILDING RESILIENCE, INCLUSION AND SOCIAL COHESION IN THE FEZZAN - GRANT WITH ACTED	ACTED	03-11-2020	02-02-2023	01-08-2024	22-02-2022	VLF	T05.924	2.000.000,00
Op	NEAR TOOS	T05.1336	T05-EUTF-NOA-REG-08-01 (T05.1389) PROMOTING SOCIAL COHESION - GRANT CONTRACT WITH DRC/IRC	DANSK FLYGTNINGEHAELP FORENING*DANISH REFUGEE COUNCIL	30-10-2020	29-04-2022	28-07-2023	20-11-2020	VLF	T05.924	2.000.000,00
Op	NEAR TOOS	T05.1368	T05-EUTF-NOA-EG-01-02 (T05.60) "SUPPORTING COMMUNITIES & HEALTH FOR ALL" GRANT CONTRACT WITH GERMAN RED CROSS	DEUTSCHES ROTES KREUZ EV*DRK GERMAN RED CROSS	01-04-2021	31-03-2023	07-06-2024	10-05-2021	VLF	T05.315	1.400.000,00
Op	NEAR TOOS	T05.1380	T05-EUTF-NOA-LY-11 T05.1506 CA: "RESPONDING TO MIXED MIGRATION FLOWS: PROTECTION, HEALTH ASSISTANCE, RESILIENCE AND COMMUNITY ENGAGEMENT" WITH UNHCR	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-01-2021	31-12-2021	30-06-2023	21-10-2022	VLF	T05.1215	13.000.000,00
Op	NEAR TOOS	T05.1387	T05-EUTF-NOA-REG-08-05 (T05-1398) "HAND BY HAND TOWARDS BETTER FUTURE FOR MIGRANTS AND HOST COMMUNITY IN EGYPT" GRANT CONTRACT WITH CARITAS EGYPT	CARITAS EGYPT ASSOCIATION*CARITAS EGYPT	15-12-2020	14-12-2023	20-12-2024	07-05-2022	VLF	T05.924	1.199.985,89
Op	NEAR TOOS	T05.1401	T05-EUTF-NOA-REG-14 / T05.1533 - CONTRIBUTION AGREEMENT "CORE PROTECTION, ASSISTANCE AND FACILITATION OF FAMILY REUNIFICATION FOR REFUGEE AND ASYLUM-SEEKER CHILDREN AND YOUTH AT-RISK" - UNHCR	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-01-2021	31-12-2022	30-06-2024	01-07-2022	VLF	T05.1226	3.700.000,00
Op	NEAR TOOS	T05.1434	CONTRIBUTION AGREEMENT T05-EUTF-NOA-LY-07 / T05.1637: "SUPPORT TO INTEGRATED BORDER AND MIGRATION MANAGEMENT IN LIBYA, PHASE II"	REPUBBLICA ITALIANA* REPUBBLIQUE ITALIENNE ITALIAN REPUBLIC	23-12-2020	22-11-2024	30-06-2026	08-02-2021	VLF	T05.794	16.800.000,00
Op	NEAR TOOS	T05.1446	T005-CONTRIBUTION AGREEMENT T05-EUTF-NOA-REG-16/T05-1552 "REGIONAL RESPONSE TO COVID-19 IN NORTH AFRICAN COUNTRIES" WITH IOM	INTERNATIONAL ORGANIZATION FOR MIGRATION	01-11-2020	30-04-2023	30-10-2024	13-09-2022	VLF	T05.1214	7.550.000,00
Op	NEAR TOOS	T05.1462	T05-EUTF-NOA-MA-07 PROGRAMME D'APPUI BUDGETAIRE AU MAROC - CONTRAT T05. 1590 « SAVE : SOUTIEN DANS LE REPÉRAGE/L'IDENTIFICATION, L'ACCOMPAGNEMENT ET LA PRISE EN CHARGE DES VICTIMES DE TRAITE DES ÊTRES HUMAINS »	COMITE CONTRE L'ESCLAVAGE MODERNE	27-02-2021	26-02-2024	30-06-2025	18-11-2022	VLF	T05.1094	600.000,00
Op	NEAR TOOS	T05.1484	05-EUTF-NOA-LY-12 (T05.1778) "PROTECTING MOST VULNERABLE POPULATIONS FROM THE COVID 19 PANDEMIC IN LIBYA" GRANT AGREEMENT WITH IMC	MEDUNARODNI MEDICINSKI ZBOR HRVATSKA*INTERNATIONAL MEDICAL CORPS CROATIA	01-04-2021	31-01-2022	01-08-2023	28-10-2022	VLF	T05.1264	1.000.000,00
Op	NEAR TOOS	T05.1485	T05-EUTF-NOA-REG-15 (T05.1800) LIBYA'S MIGRATION TECHNICAL ASSISTANCE FACILITY (LIBMITAF) - CA WITH ICMPD	THE INTERNATIONAL CENTRE FOR MIGRATION POLICY DEVELOPMENT	01-04-2021	31-03-2023	01-10-2024	18-07-2022	VLF	T05.1213	2.000.000,00
Op	NEAR TOOS	T05.1510	T05-EUTF-NOA-REG-08 T05.1400 CREATION OF BUDGETARY COMMITMENT LEVEL 2 - GRANT AGREEMENT WITH SAVE THE CHILDREN 800 000 EUR	SAVE THE CHILDREN ITALIA ONLUS ASSOCIAZIONE*	01-06-2021	31-05-2023	01-12-2024	28-06-2021	VLF	T05.924	800.000,00
Op	NEAR TOOS	T05.1515	ACTION DOCUMENT T05-EUTF-NOA-LY-13-01 T05.1849: "RECOVERY, STABILITY AND SOCIO-ECONOMIC DEVELOPMENT IN LIBYA & PHASE 2 (RSSD 2) - CA WITH	AGENZIA ITALIANA PER LA COOPERAZIONE ALLO SVILUPPO	10-06-2021	09-06-2024	31-12-2025	13-07-2021	VLF	T05.1265	16.000.000,00

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			AICS - 16M								
Op	NEAR TOOS	T05.1525	ACTION DOCUMENT T05-EUTF-NOA-LY-13: 'RECOVERY, STABILITY AND SOCIO-ECONOMIC DEVELOPMENT IN LIBYA PHASE 2 (RSSD 2) - UNICEF	UNITED NATIONS CHILDREN'S FUND*LE FONDOS DES NATIONS UNIES POUR L'ENFANCE	15-06-2021	14-06-2024	08-12-2025	19-12-2022	VLF	T05.1265	4.000.000,00
Op	NEAR TOOS	T05.153	T05-EUTF-REG-NAFR-02-01 EUTF NA MONITORING AND EVALUATION FRAMEWORK.	THE INTERNATIONAL CENTRE FOR MIGRATION POLICY DEVELOPMENT			31-12-2018	03-05-2018	VLF	T05.31	226.040,00
Op	NEAR TOOS	T05.1532	T05-EUTF-NOA-LY-13 (T05.1871): RECOVERY, STABILITY AND SOCIO-ECONOMIC DEVELOPMENT IN LIBYA, PHASE 2 - BALADIYATI (RSSD2) - CA WITH UNDP	UNITED NATIONS DEVELOPMENT PROGRAMME*PROGRAMME DES NATIONS UNIES POUR LE DEVELOPPEMENT	01-07-2021	30-06-2024	31-12-2025	12-07-2021	VLF	T05.1265	6.120.000,00
Op	NEAR TOOS	T05.1562	T05 - T05-EUTF-NOA-LY-11 (T05.1629) 'PROTECTING VULNERABLE MIGRANTS AND STABILISING COMMUNITIES IN LIBYA - PHASE II' WITH IOM	INTERNATIONAL ORGANIZATION FOR MIGRATION	01-09-2021	31-10-2022	29-04-2024	11-10-2021	VLF	T05.1215	13.900.000,00
Op	NEAR TOOS	T05.1572	T05-EUTF-NOA-REG-07 T05.908 CA WITH ICMPD 'BORDER MANAGEMENT PROGRAMME FOR THE MAGHREB REGION (BMP MAGHREB) - TUNISIA PHASE II'	THE INTERNATIONAL CENTRE FOR MIGRATION POLICY DEVELOPMENT	18-10-2021	17-08-2024	17-02-2026	12-11-2021	VLF	T05.500	10.000.000,00
Op	NEAR TOOS	T05.1578	T05-EUTF-NOA-REG-08 DEV-PILLAR OF THE REGIONAL DEVELOPMENT AND PROTECTION PROGRAMME IN THE NORTH OF AFRICA - PHASE III - GRANT AGREEMENT WITH SOLETERRE CONSORTIUM 2 MLN EUR	SOLETERRE-STRATEGIE DI PACE ONLUS*	01-12-2021	30-11-2024	01-05-2026	07-12-2021	VLF	T05.924	2.000.000,00
Op	NEAR TOOS	T05.1581	T05-EUTF-NOA-EG-01 (T05.1862) - SERVICE CONTRACT WITH AMERICAN UNIVERSITY IN CAIRO (J-PAL) - 'IMPACT ASSESSMENT OF THE EUTF PROGRAMME ADDRESSING ROOT CAUSES OF IRREGULAR MIGRATION THROUGH EMPLOYABILITY AND LABOUR INTENSIVE WORKS'	THE AMERICAN UNIVERSITY IN CAIRO*	20-12-2021	19-12-2023	28-04-2025		VLF	T05.930	569.860,00
Op	NEAR TOOS	T05.1588	T05-EUTF-NOA-TN-02-02T05.1925 'ACCOMPAGNER LA REINTEGRATION ECONOMIQUE ET SOCIALE DES MIGRANTS TUNISIENS DE RETOUR, DE FAÇON À GARANTIR LA DIGNITÉ DES PERSONNES ET LA PÉRENNITÉ DE LEURS PROJETS DE REINTEGRATION-PHASE II' - CA WITH EXPERTISE FRANCE-3.9M	EXPERTISE FRANCE	02-12-2021	01-12-2024	01-06-2026	15-12-2021	VLF	T05.1347	3.900.000,00
Op	NEAR TOOS	T05.1589	T05-EUTF-NOA-TN-02-01 -T05.1941 «GOUVERNANCE DE LA MIGRATION -PHASE II» - CONTRIBUTION AGREEMENT WITH ICMPD - 1.8MEUR	THE INTERNATIONAL CENTRE FOR MIGRATION POLICY DEVELOPMENT	25-11-2021	24-02-2024	08-09-2025	10-12-2021	VLF	T05.1347	1.800.000,00
Op	NEAR TOOS	T05.1590	T05-EUTF-NOA-TN-03 (T05.1943) - GRANT WITH AVOCATS SANS FRONTIERES + SAVE THE CHILDREN + FRANCE TERRE D'ASILE - EUR 4 320 000	AVOCATS SANS FRONTIERES - BELGIQUEASBL*ASF ADVOCATEN ZONDER GRENZEN ANWALTE OHNE GRENZEN	11-12-2021	10-12-2024	30-06-2026	17-01-2022	VLF	T05.1349	4.320.000,00
Op	NEAR TOOS	T05.1595	T05-EUTF-NOA-LY-12 (T05 1968) 'PROVISION OF AIR SERVICES IN LIBYA IN RESPONSE TO COVID-19' - CA WITH WFP	WORLD FOOD PROGRAMME*PROGRAMME ALIMENTAIRE MONDIAL	19-11-2021	18-08-2022	15-03-2024	10-12-2021	VLF	T05.1264	1.000.000,00
Op	NEAR TOOS	T05.1596	T05-EUTF-NOA-REG-17 -T05.1950: SUBVENTION 'POUR UNE APPROCHE HOLISTIQUE DE LA GOUVERNANCE DE LA MIGRATION DE MAIN D'ŒUVRE ET LA MOBILITÉ EN AFRIQUE DU NORD' THAMM PHASE II* - OFII	REPUBLIQUE FRANCAISE*FRENCH REPUBLIC	01-01-2022	31-12-2025	30-06-2027	18-01-2022	VLF	T05.1244	6.000.000,00
Op	NEAR TOOS	T05.1600	T05-EUTF-NOA-REG-15.T05.1635 - SERVICE CONTRACT WITH IMPROVE 'MONITORING AND LEARNING SYSTEM FOR THE EUTF - NORTH OF AFRICA' - EUR 1.863.041,85	IMPROVE EWIV	06-12-2021	05-12-2024	30-06-2026	18-01-2022	VLF	T05.1213	1.863.041,85
Op	NEAR TOOS	T05.1621	CONTRACT T05-EUTF-NOA-MA-03 / T05.2021 (FINHCRIS/2021/424761) 'ASSISTANCE TECHNIQUE EN CONSOLIDATION DU PROGRAMME D'ASSISTANCE AUX PERSONNES MIGRANTES EN SITUATION DE VULNÉRABILITÉ AU MAROC' - NIRAS	NIRAS AS	03-01-2022	02-07-2024	02-01-2026	01-02-2022	VLF	T05.625	921.000,00
Op	NEAR TOOS	T05.1626	T05-EUTF-NOA-REG-02-02 (T05-1986) CONTRIBUTION AGREEMENT 'MEDITERRANEAN CITY-TO-CITY MIGRATION - REINFORCING URBAN CAPACITY PARTNERSHIPS' ICMPD	THE INTERNATIONAL CENTRE FOR MIGRATION POLICY DEVELOPMENT	01-07-2022	30-09-2023	01-04-2025	25-01-2022	VLF	T05.313	1.110.000,00
Op	NEAR	T05.1630	T05-EUTF-NOA-MA-07/T05.2029 (FINHCRIS/2021/426-	ALTAIR ASESORES SL	06-06-2022	05-06-2024	16-07-2025	01-02-2022	VLF	T05.1094	936.421,00

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	TO05		865) 'AT AUPRÈS DES MEMBRES DE LA COMMISSION NATIONALE, CHARGÉE DE LA COORDINATION DES MESURES AYANT POUR BUT LA LUTTE ET LA PRÉVENTION DE LA TRAITE DES ÊTRES HUMAINS AU MAROC, ET DE SON SÉCRÉTARIAT'								
Op	NEAR TO05	T05.1696	T05-EUTF-REG-REG-02 (T05.2118) THEMATIC EVALUATION PROTECTION LIBYA	PARTICIP GMBH	27-06-2022	23-03-2023	10-08-2024	22-06-2022	VLf	T05.31	238.602,00
Op	NEAR TO05	T05.1700	T05-EUTF-REG-REG-02 (T05.2138) FINAL EVALUATION OF EUTF REGIONAL PROTECTION INTERVENTION WITH UNHCR	BUSINESS AND STRATEGIES IN EUROPE*	05-09-2022	03-03-2023	03-09-2024	02-09-2022	VLf	T05.31	118.552,00
Op	NEAR TO05	T05.252	T005-GRANT CONTRACT WITH DRC: STRENGTHENING PROTECTION AND RESILIENCE OF DISPLACED POPULATIONS IN LIBYA	DANSK FLYGTNINGEHAJLP FORENING* DANISH REFUGEE COUNCIL	12-01-2017	31-05-2020	30-11-2021	06-05-2021	CL	T05.198	5.829.685,01
Op	NEAR TO05	T05.333	T005 CONVENTION DE DELEGATION - FAVORISER LA MISE EN OEUVRE DE LA STRATEGIE NATIONALE MIGRATOIRE EN TUNISIE - T05-EUTF-NOA-TN-01	EXPERTISE FRANCE	13-06-2017	12-07-2021	31-01-2023	05-12-2022	VLf	T05.321	2.500.000,00
Op	NEAR TO05	T05.336	T005 DELEGATION AGREEMENT 'RESILIENCE BUILDING PROGRAMME FOR VULNERABLE CHILDREN IN LIBYA, INCLUDING HOST COMMUNITIES, MIGRANT AND REFUGEE CHILDREN' - UNICEF - T05-EUTF-NOA-LY-03-02/T05.144 AD. 2	UNITED NATIONS CHILDREN'S FUND*LE FONDOS DES NATIONS UNIES POUR L'ENFANCE	09-06-2017	31-03-2023	30-09-2024	10-02-2022	VLf	T05.1115	7.000.000,00
Op	NEAR TO05	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	AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO	25-08-2017	24-08-2022	23-02-2024	28-09-2021	VLf	T05.323	5.500.000,00
Op	NEAR TO05	T05.340	T005 DELEGATION AGREEMENT UNDP LIBYA - STRENGTHENING LOCAL CAPACITIES FOR RESILIENCE AND RECOVERY T05-EUTF-NOA-LY-03-03 (T05.149)	UNITED NATIONS DEVELOPMENT PROGRAMME*PROGRAMME DES NATIONS UNIES POUR LE DEVELOPPEMENT	06-06-2017	05-07-2021	04-01-2023	18-11-2022	VLf	T05.318	18.000.000,00
Op	NEAR TO05	T05.345	T005 - DELEGATION AGREEMENT WITH IOM 'PROTECTING VULNERABLE MIGRANTS AND STABILIZING COMMUNITIES IN LIBYA' T05-EUTF-NOA-LY-03-01/T05.141 ADDENDUM NO 2	INTERNATIONAL ORGANIZATION FOR MIGRATION	01-05-2017	31-08-2021	28-02-2023	12-07-2021	VLf	T05.322	16.800.000,00
Op	NEAR TO05	T05.345	T005 - DELEGATION AGREEMENT WITH IOM 'PROTECTING VULNERABLE MIGRANTS AND STABILIZING COMMUNITIES IN LIBYA' T05-EUTF-NOA-LY-03-01/T05.141 ADDENDUM NO 2	INTERNATIONAL ORGANIZATION FOR MIGRATION	01-05-2017	31-08-2021	28-02-2023	12-07-2021	VLf	T05.624	16.000.000,00
Op	NEAR TO05	T05.352	T005 DELEGATION AGREEMENT WITH UNHCR: 'REINFORCING INTERNATIONAL PROTECTION AND DELIVERY OF ASSISTANCE TO REFUGEES, ASYLUM SEEKERS, MIGRANTS AND VULNERABLE HOST COMMUNITIES IN LYBIA' - T05-EUTF-NOA-LY-03-04 / T05.156	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	15-06-2017	31-08-2018	31-12-2020	19-02-2020	CL	T05.318	13.000.000,00
Op	NEAR TO05	T05.353	DELEGATION AGREEMENT WITH GIZ 'MUNICIPAL DEVELOPMENT IN THE CONTEXT OF MIXED MIGRATION' T05-EUTF-NOA-LY-03-05 / T05.157	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	26-06-2017	25-12-2020	24-06-2022	16-07-2021	VLf	T05.318	10.000.000,00
Op	NEAR TO05	T05.376	T05-EUTF-NOA REG-01-01 / T05.59 - GRANT AGREEMENT WITH SAVE THE CHILDREN ITALIA: 'ADDRESSING UNSAFE MIXED MIGRATION FROM EGYPT'	SAVE THE CHILDREN ITALIA ONLUS ASSOCIAZIONE*	01-09-2017	30-06-2020	30-12-2021	30-03-2021	CL	T05.324	987.722,64
Op	NEAR TO05	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'	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	15-11-2017	31-12-2021	30-06-2023	23-12-2019	VLf	T05.321	4.000.000,00
Op	NEAR TO05	T05.416	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 DEL-	AGENCE FRANCAISE DE DEVELOPPEMENT	08-11-2017	07-03-2022	07-09-2023	16-12-2022	VLf	T05.321	3.300.000,00

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			TUNISIA.91(2021)4434137								
Op	NEAR TOOS	T05.422	TO05 CREATION OF LEVEL 2 COMMITMENT FOR THE CONTRACT WITH ICMPD "MENOA - 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 - 2,118,036 EUR	THE INTERNATIONAL CENTRE FOR MIGRATION POLICY DEVELOPMENT	15-11-2017	14-09-2021	31-12-2024	01-06-2022	CL	T05.314	2.039.474,37
Op	NEAR TOOS	T05.426	TO05 SPECIFIC CONTRACT NO 389712. WITH ALTAIR ASSESSORES SL ETUDE DE FORMULATION ET D'IDENTIFICATION D'UN PROJET DE DEPLOIEMENT DES POLITIQUES MIGRATOIRES DANS LE DEVELOPPEMENT LOCAL AU MAROC	ALTAIR ASEORES SL	11-01-2018	11-06-2020	19-03-2020	08-08-2019	VLF	T05.314	298.134,00
Op	NEAR TOOS	T05.445	TO5-EUTF-NOA-EG-01-03 (T05.61) GRANT CONTRACT WITH PLAN INTERNATIONAL - TACKLING THE ROOT CAUSES OF IRREGULAR MIGRATION AND SUPPORTING INTEGRATED COMMUNITIES IN UPPER EGYPT	PLAN INTERNATIONAL (UK) LBG*PLAN UK	01-03-2018	31-12-2023	31-05-2025	24-01-2018	VLF	T05.315	970.474,92
Op	NEAR TOOS	T05.450	TO5-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"	REPUBBLICA ITALIANA* REPUBLIQUE ITALIENNE ITALIAN REPUBLIC	15-12-2017	14-12-2024	30-06-2026	22-12-2020	VLF	T05.391	42.223.927,28
Op	NEAR TOOS	T05.530	TO5-EUTF-REG-REG-01 - 04 MONITORING THE POLITICAL ECONOMY OF HUMAN SMUGGLING IN LYBIA AND THE GREATER SAHARA - SERVICE CONTRACT WITH GLOBAL INITIATIVE - 2 499 952 EUR	THE GLOBAL INITIATIVE AGAINST TRANSNATIONAL ORGANIZED CRIME	27-04-2018	26-08-2023	20-12-2024	18-02-2022	VLF	T05.1213	2.700.000,00
Op	NEAR TOOS	T05.530	TO5-EUTF-REG-REG-01 - 04 MONITORING THE POLITICAL ECONOMY OF HUMAN SMUGGLING IN LYBIA AND THE GREATER SAHARA - SERVICE CONTRACT WITH GLOBAL INITIATIVE - 2 499 952 EUR	THE GLOBAL INITIATIVE AGAINST TRANSNATIONAL ORGANIZED CRIME	27-04-2018	26-08-2023	20-12-2024	18-02-2022	VLF	T05.131	2.499.952,00
Op	NEAR TOOS	T05.530	TO5-EUTF-REG-REG-01 - 04 MONITORING THE POLITICAL ECONOMY OF HUMAN SMUGGLING IN LYBIA AND THE GREATER SAHARA - SERVICE CONTRACT WITH GLOBAL INITIATIVE - 2 499 952 EUR	THE GLOBAL INITIATIVE AGAINST TRANSNATIONAL ORGANIZED CRIME	27-04-2018	26-08-2023	20-12-2024	18-02-2022	VLF	T05.930	701.113,00
Op	NEAR TOOS	T05.548	TO05 LEVEL 2 COMMITMENT FOR THE CONTRACT WITH PWC SYSTEM AUDIT FOR THE MESMEDA IN EGYPT - EUR 38.826	PRICEWATERHOUSECOOPERS BEDRIJFSREVISOREN*PRICEWATERHOUSE COOPERS REVISEURS D'ENTRPRISES	07-05-2018	27-09-2018	31-12-2020	14-02-2019	CL	T05.314	38.826,00
Op	NEAR TOOS	T05.560	L2 WITH MEDECIN DU MONDE CALLED " RENFORCEMENT DE LA PROTECTION ET DE LA RÉSILIENCE DES PERSONNES LES PLUS VULNÉRABLES SUR LA ROUTE MIGRATOIRE."	ASSOCIATION MEDECINS DU MONDE*FRANCE	02-06-2018	31-12-2020	30-06-2023	16-11-2021	CL	T05.324	736.943,00
Op	NEAR TOOS	T05.573	TO05 CREATION OF LEVEL 2 COMMITMENT FOR AD TO5-EUTF-NOA-TN-01-FAVORISER LA MISE EN OEUVRE DE LA STRATEGIE NATIONALE MIGRATOIRE DE LA TUNISIE - DA WITH ICMPD T05.350 - 3M	THE INTERNATIONAL CENTRE FOR MIGRATION POLICY DEVELOPMENT	01-07-2018	30-04-2022	30-10-2023	21-12-2020	VLF	T05.321	3.000.000,00
Op	NEAR TOOS	T05.585	TO05 LEVEL 2 COMMITMENT FOR DA WITH ICMPD TO5-EUTF-NOA-REG-02 - 01 (T05.412) MEDITERRANEAN CITY-TO-CITY MIGRATION (MC2CM) - PHASE II - 5.55 EUR	THE INTERNATIONAL CENTRE FOR MIGRATION POLICY DEVELOPMENT	01-07-2018	30-06-2022	30-06-2023	08-02-2021	VLF	T05.313	5.550.000,00
Op	NEAR TOOS	T05.637	TO05- CREATION OF A LEVEL 2 FOR A DELEGATION AGREEMENT WITH ENABEL FOR "EMPOWERMENT JURIDIQUE DES PERSONNES MIGRANTES".	ENABEL, BELGISCH ONTWIKKELINGSAGENTSCHAP*ENABEL, AGENCE BELGE DE DEVELOPPEMENT	01-11-2018	31-01-2023	31-07-2024	24-05-2022	VLF	T05.430	4.580.000,00
Op	NEAR TOOS	T05.662	TO05 CREATION OF LEVEL 2 COMMITMENT THE CONTRACT WITH MCI CALLED COMMUNICATION AND VISIBILITY SUPPORT TO THE NORTH OF AFRICA WINDOW OF THE EU EMERGENCY TRUST FUND FOR AFRICA EUR 977 000	MCI BENELUX	03-09-2018	02-09-2020	14-12-2022	08-10-2018	VLF	T05.314	293.100,00
Op	NEAR	T05.675	TO5 EUTF-NOA-REG-07 (T05.519) DELEGATION	THE INTERNATIONAL CENTRE FOR	18-08-2018	17-08-2024	20-02-2026	20-12-2019	VLF	T05.500	55.000.000,00

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	TO05		AGREEMENT WITH ICMPD "BORDER MANAGEMENT PROGRAMME FOR THE MAGHREB REGION" - 55M EUR	MIGRATION POLICY DEVELOPMENT							
Op	NEAR TO05	T05.681	TO05-EUTF-NOA-LY-05-01 DA WITH AICS CALLED RECOVERY, STABILITY, AND SOCIO ECONOMIC DEVELOPMENT IN LIBYA - 22M	AGENZIA ITALIANA PER LA COOPERAZIONE ALLO SVILUPPO	01-10-2018	31-12-2022	01-07-2024	24-03-2021	VLF	T05.523	22.000.000,00
Op	NEAR TO05	T05.690	TO05 - DELEGATION AGREEMENT TO5-EUTF-LY-05-02-T05.466 : " STRENGTHENING LOCAL CAPACITIES FOR RESILIENCE AND RECOVERY " WITH UNDP LIBYA AD. NO 1	UNITED NATIONS DEVELOPMENT PROGRAMME*PROGRAMME DES NATIONS UNIES POUR LE DEVELOPPEMENT	01-10-2018	30-06-2023	30-12-2024	07-05-2021	VLF	T05.523	18.000.000,00
Op	NEAR TO05	T05.707	TO05 -DELEGATION AGREEMENT: " RECOVERY, STABILITY AND SOCIO-ECONOMIC DEVELOPMENT IN LIBYA (TO05-EUTF-NOA-LY-05/T05.488)" WITH UNICEF AD. 2	UNITED NATIONS CHILDREN'S FUND*LE FFONDS DES NATIONS UNIES POUR L'ENFANCE	01-10-2018	31-12-2022	30-06-2024	09-09-2021	VLF	T05.523	10.000.000,00
Op	NEAR TO05	T05.742	TO5-EUTF-REG-REG-04 COOPÉRATION SUD-SUD EN MATIÈRE DE MIGRATION - GIZ	DEUTSCHE GESELLSCHAFT FÜR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	01-12-2018	31-05-2022	30-11-2023	27-08-2021	VLF	T05.312	8.613.500,00
Op	NEAR TO05	T05.781	TO5-EUTF-NOA-LY-02-02 (T05.511) STRENGTHENING RESILIENCE OF MIXED MIGRANTS, DISPLACED POPULATIONS AND HOST COMMUNITIES IN LIBYA THROUGH IMPROVED ACCESS TO QUALITY HEALTH SERVICES	INTERNATIONAL RESCUE COMMITTEE INC	22-12-2018	31-03-2021	31-07-2022	16-12-2021	CL	T05.322	2.992.992,79
Op	NEAR TO05	T05.786	TO5-EUTF-REG-REG-01 -02 T05.637 DA WITH ICMPD CALLED "BUILDING, DISSEMINATING AND OPERATIONALIZING EVIDENCE-DRIVEN MIGRATION GOVERNANCE POLICY AND PRACTICE IN NORTH AFRICA (EMGPP)" - EUR 2 798 270	THE INTERNATIONAL CENTRE FOR MIGRATION POLICY DEVELOPMENT	15-01-2019	14-10-2021	14-04-2023	22-04-2020	VLF	T05.131	2.798.270,00
Op	NEAR TO05	T05.793	TO05 - DELEGATION AGREEMENT TO5-EUTF-NOA-REG-01-02 / T05.240 : "DEV-PILLAR TO SUPPORT THE REGIONAL DEVELOPMENT AND PROTECTION PROGRAMME (RDPP) IN NORTH AFRICA" WITH IOM	INTERNATIONAL ORGANIZATION FOR MIGRATION	01-01-2019	31-12-2022	30-06-2024	11-10-2021	VLF	T05.324	8.000.000,00
Op	NEAR TO05	T05.796	TO5-EUTF-REG-REG-04 / T05.796: DELEGATION AGREEMENT "ENHANCING PROTECTION, LIFE SAVING ASSISTANCE AND SOLUTIONS, INCLUDING RESETTLEMENT FOR POC WITH INTERNATIONAL PROTECTION NEEDS IN LIBYA AND WEST AFRICA" WITH UNHCR	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-12-2017	31-03-2022	30-09-2023	06-08-2020	VLF	T05.558	8.000.000,00
Op	NEAR TO05	T05.801	TO05 - CONTRIBUTION AGREEMENT TO5-EUTF-NOA-LY-06-01 / T05.714: "INTEGRATED APPROACH TO PROTECTION AND EMERGENCY ASSISTANCE TO VULNERABLE AND STRANDED MIGRANTS IN LYBIA" WITH UNHCR	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-09-2018	31-12-2019	16-01-2021	15-10-2020	CL	T05.624	13.000.000,00
Op	NEAR TO05	T05.866	TO5-EUTF-NOA-MA-05 "SUPPORT TO INTEGRATED BORDER AND MIGRATION MANAGEMENT IN MOROCCO"; INDIRECT MANAGEMENT WITH FIIAPP, EUTF ACTION DOCUMENT, 44M EUR T05.888	FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRACION AND PUBLIC POLICIES	17-04-2019	16-04-2023	16-10-2024	30-06-2022	VLF	T05.745	44.000.000,00
Op	NEAR TO05	T05.908	CONTRIBUTION AGREEMENT TO5-EUTF-NOA-REG-04 / T05.800 "FACILITY FOR MIGRANT PROTECTION AND REINTEGRATION IN NORTH AFRICA" WITH IOM	INTERNATIONAL ORGANIZATION FOR MIGRATION	15-08-2018	31-12-2022	30-06-2024	11-10-2021	VLF	T05.1120	24.000.000,00
Op	NEAR TO05	T05.908	CONTRIBUTION AGREEMENT TO5-EUTF-NOA-REG-04 / T05.800 "FACILITY FOR MIGRANT PROTECTION AND REINTEGRATION IN NORTH AFRICA" WITH IOM	INTERNATIONAL ORGANIZATION FOR MIGRATION	15-08-2018	31-12-2022	30-06-2024	11-10-2021	VLF	T05.428	10.000.000,00
Op	NEAR TO05	T05.908	CONTRIBUTION AGREEMENT TO5-EUTF-NOA-REG-04 / T05.800 "FACILITY FOR MIGRANT PROTECTION AND REINTEGRATION IN NORTH AFRICA" WITH IOM	INTERNATIONAL ORGANIZATION FOR MIGRATION	15-08-2018	31-12-2022	30-06-2024	11-10-2021	VLF	T05.558	24.000.000,00
Op	NEAR TO05	T05.940	TO5-EUTF-NOA-REG-05 (T05.756) DISMANTLING THE CRIMINAL NETWORKS OPERATING IN NORTH AFRICA AND INVOLVED IN MIGRANT SMUGGLING AND HUMAN TRAFFICKING WITH UNODC	UNITED NATIONS OFFICE ON DRUGS AND CRIME*	01-08-2019	31-07-2023	30-01-2025	25-04-2022	VLF	T05.431	15.000.000,00

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Op	NEAR TO05	T05.956	T05-EUTF-NOA-REG-06-T05.969 CONTRIBUTION AGREEMENT WITH GIZ - TOWARDS A HOLISTIC APPROACH TO LABOUR MIGRATION GOVERNANCE AND LABOUR MOBILITY IN NORTH AFRICA	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	12-08-2019	30-08-2023	28-02-2025	22-12-2022	VLF	T05.621	8.000.000,00
Op	NEAR TO05	T05.968	T05-EUTF-NOA-REG-06 TOWARDS A HOLISTIC APPROACH TO LABOUR MIGRATION GOVERNANCE AND LABOUR MOBILITY IN NORTH AFRICA : INDIRECT MANAGEMENT WITH ILO-IOM, 7 M EUR	INTERNATIONAL LABOUR ORGANIZATION*ORGANISATION INTERNATIONALE DU TRAVAIL	01-11-2019	31-10-2023	30-04-2025	13-05-2022	VLF	T05.621	7.000.000,00
Op	NEAR TO05	T05.974	T05-EUTF-NOA-EG-01-04 (T05.252) - GRANT CONTRACT WITH MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT AGENCY (MSMEDA) ¿ADDRESSING THE ROOT CAUSES OF IRREGULAR MIGRATION THROUGH EMPLOYABILITY AND LABOUR INTENSIVE WORKS*	THE MEDIUM, SMALL & MICRO ENTERPRISE DEVELOPMENT AGENCY (EDA)	12-12-2019	11-12-2024	11-06-2026	29-10-2021	VLF	T05.315	27.000.000,00
Op	NEAR TO05	T05.977	T05-EUTF-NOA-REG-03 (T05.1025) SPECIFIC CONTRACT WITH DFC *TECHNICAL ASSISTANCE TO IMPLEMENT AN ORGANISATION WIDE RISK MANAGEMENT POLICY AND RISK MANAGEMENT GUIDELINES TO SET UP RISK MANAGEMENT PROCEDURES AT MSMEDA*	DFC SA*	10-09-2019	31-05-2022	01-09-2023	29-08-2022	CL	T05.314	90.107,96
Op	NEAR TO05	T05.977	T05-EUTF-NOA-REG-03 (T05.1025) SPECIFIC CONTRACT WITH DFC *TECHNICAL ASSISTANCE TO IMPLEMENT AN ORGANISATION WIDE RISK MANAGEMENT POLICY AND RISK MANAGEMENT GUIDELINES TO SET UP RISK MANAGEMENT PROCEDURES AT MSMEDA*	DFC SA*	10-09-2019	31-05-2022	01-09-2023	29-08-2022	CL	T05.930	47.500,00
Op	NG	T05.1182	T05-EUTF-SAH-NG-09-01 EU SUPPORT TO THE UNITED NATIONS ' ONE UN RESPONSE PLAN TO COVID 19"	UNITED NATIONS DEVELOPMENT PROGRAMME*PROGRAMME DES NATIONS UNIES POUR LE DEVELOPPEMENT	06-05-2020	31-12-2023	30-06-2025	02-10-2021	VLF	T05.1170	49.750.000,00
Op	NG	T05.144	T05-EUTF-SAH-NG-01-03 PROMOTING RESILIENCE AND PEACEFUL COEXISTENCE AMONG DISPLACEMENT AFFECTED COMMUNITIES IN NORTHEAST NIGERIA	STIFTELSEN FLYKTINGHJELPEN*NORWEGIAN REFUGEE COUNCIL	01-11-2016	31-12-2018	30-06-2021	01-11-2019	CL	T05.68	2.033.561,84
Op	NG	T05.1611	T05-EUTF-SAH-NG-09-02 - FINHCRIS/2021/424-793 - MID-TERM EVALUATION OF EU SUPPORT TO THE UNITED NATIONS ONE-UN RESPONSE PLAN TO COVID-19 IN NIGERIA	EURECNA SPA*CNA VENETO INTERATIONAL SERVICES E CNA VENTO ENTERPRISE	06-12-2021	04-04-2022	04-10-2023	18-10-2022	VLF	T05.1170	95.801,00
Op	NG	T05.165	T05-EUTF-SAH-NG-01-02 MULTI-SECTOR SUPPORT TO THE DISPLACED IN ADAMAWA AND BORNO STATES	INTERNATIONAL RESCUE COMMITTEE UK*IRC UK	01-12-2016	28-02-2019	28-02-2020	03-02-2020	CL	T05.68	4.000.000,00
Op	NG	T05.167	T05-EUTF-SAH-NG-01-01 PROMOTING STABILITY IN NIGERIA'S NORTH-EAST	DANSK FLYGTNINGEHAELP FORENING*DANISH REFUGEE COUNCIL	02-12-2016	01-04-2019	30-06-2021	02-07-2021	CL	T05.68	5.190.318,08
Op	NG	T05.253	T05-EUTF-SAH-NG-03-01 ENHANCING STATE AND COMMUNITY LEVEL CONFLICT MANAGEMENT CAPABILITY IN NORTH EASTERN NIGERIA	UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND*PRE BREXIT	01-02-2017	31-01-2023	31-07-2024	09-11-2022	VLF	T05.70	21.000.000,00
Op	NG	T05.299	T05-EUTF-SAH-NG-04-01 STRENGTHENING THE MANAGEMENT AND GOVERNANCE OF MIGRATION AND THE SUSTAINABLE REINTEGRATION OF RETURNING MIGRANTS TO NIGERIA	INTERNATIONAL ORGANIZATION FOR MIGRATION	13-04-2017	12-06-2021	12-12-2022	28-02-2020	CL	T05.206	15.500.000,00
Op	NG	T05.369	T05-EUTF-SAH-NG-05-01 PREVENTING VIOLENT EXTREMISM THROUGH ALTERNATIVE NARRATIVES (PVE-TAN)	CORDOBA PEACE INSTITUTE GENEVA	01-01-2021	31-12-2023	30-06-2025	14-12-2022	VLF	T05.213	2.400.000,00
Op	NG	T05.375	T05-EUTF-SAH-NG-06-01 STRENGTHENING PSYCHOSOCIAL SUPPORT, MENTAL HEALTH, REINTEGRATION AND PROTECTION SERVICES FOR CHILDREN IN BORNO, INCLUDING CHILDREN ASSOCIATED WITH BOKO HARAM.	UNITED NATIONS CHILDREN'S FUND*LE FFONDS DES NATIONS UNIES POUR L'ENFANCE	01-01-2018	31-03-2020	30-04-2021	24-02-2020	CL	T05.217	4.500.000,00
Op	NG	T05.452	T05-EUTF-SAH-NG-07-01 - RESTORING AND PROMOTING SUSTAINABLE AGRICULTURE BASED LIVELIHOODS FOR FOOD SECURITY AND NUTRITION IMPROVEMENT IN BORNO STATE	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS*ORGANISATION DES NATIONS UNIES POUR L'ALIMENTATION ET	01-02-2018	30-11-2021	30-05-2023	24-09-2021	VLF	T05.326	20.000.000,00

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				L'AGRICULTURE							
Op	NG	T05.889	T05-EUTF-REG-SAH-02-25 - EXPENDITURE VERIFICATION FOR T05-EUTF-SAH-NG-01-01 PROMOTING STABILITY IN NIGERIA'S NORTH-EAST - DRC	ERNST & YOUNG BEDRIJFSREVISOREN*ERNST ET YOUNG REVISEURS D'ENTRPRISES	01-05-2019	30-04-2020	01-04-2021	09-11-2020	CL	T05.31	34.466,50
Op	NG	T05.92	T05-EUTF-SAH-NG-02-01 INVESTING IN THE SAFETY AND INTEGRITY OF NIGERIAN GIRLS (I-SING)	MERCY CORPS EUROPE	01-09-2016	31-01-2019	30-06-2021	14-10-2019	CL	T05.69	3.326.027,05
Op	NG	T05.979	T05-EUTF-REG-SAH-02-35 - EXPENDITURE VERIFICATION OF ENHANCING STATE AND COMMITTEE LEVEL CONFLICT MANAGEMENT CAPACITY IN NORTH EAST NIGERIA (BRITISH COUNCIL)	DELOITTE BEDRIJFSREVISOREN/REVISEURS D'ENTREPRISES	28-05-2019	30-10-2019	31-08-2021	29-01-2021	CL	T05.31	27.595,00
Op	OUA	T05.1362	T05-EUTF-HOA-REG-36-03: 'SUPPORTING THE IGAD SECRETARIAT IN THE AREA OF PEACE AND SECURITY - PHASE II'	INTERGOVERNMENTAL AUTHORITY ON DEVELOPMENT*IGAD	01-01-2021	31-12-2022	31-12-2024	01-06-2022	VLF	T05.366	2.752.000,00
Op	OUA	T05.1540	EXPENDITURE VERIFICATION OF CONTRACT 424-611 - SUPPORTING THE IGAD SECRETARIAT IN THE AREA OF PEACE AND SECURITY (ABAC: T050524)	MAZARS SA*	12-07-2021	11-07-2022	11-07-2023	16-12-2021	VLF		34.400,00
Op	OUA	T05.524	T05-EUTF-HOA-REG-36-01 'SUPPORTING THE IGAD SECRETARIAT IN THE AREA OF PEACE AND SECURITY'	INTERGOVERNMENTAL AUTHORITY ON DEVELOPMENT*IGAD	01-01-2018	31-12-2020	31-12-2022	17-12-2021	CL	T05.366	4.819.762,00
Op	OUA	T05.529	T05-EUTF-HOA-REG-36-02 'IGAD PROMOTING PEACE AND STABILITY IN THE HORN OF AFRICA REGION (IPPSHAR)	AUSTRIAN DEVELOPMENT AGENCY GMBH	24-03-2018	23-09-2023	31-12-2024	23-08-2022	VLF	T05.366	25.248.000,00
Op	RW	T05.1228	T05-EUTF-HOA-REG-81-01 ENHANCING PROTECTION, LIFESAVING ASSISTANCE AND SUSTAINABLE SOLUTIONS FOR EVACUEES FROM LIBYA THROUGH THE EMERGENCY TRANSIT MECHANISM (ETM) IN RWANDA	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-09-2019	31-08-2021	30-06-2026	09-07-2021	VLF	T05.1116	12.500.000,00
Op	RW	T05.1367	T05-EUTF-HOA-REG-79-06 " SÉCURITÉ ET BIEN-ÊTRE ACCRUS DES RÉFUGIÉS DU CAMP DE MAHAMA ET DE LEUR COMMUNAUTÉ D'ACCUEIL. COMPLÉMENTARITÉ SOCIO-ÉCONOMIQUE RENFORCÉE ENTRE CES GROUPES " - MAISON SHALOM	MAISON SHALOM	03-11-2020	02-11-2024	02-05-2026	15-02-2022	VLF	T05.902	1.000.000,00
Op	RW	T05.1448	T05-EUTF-HOA-REG-79-05 'UPSCALING ECONOMIC INCLUSION OF REFUGEES AND HOST COMMUNITIES TO GICUMBI DISTRICT; - DUKORANE UMURAVA PROJECT	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	01-02-2021	31-10-2023	01-01-2025	21-06-2022	VLF	T05.902	1.600.000,00
Op	SD	T05.1020	T05-EUTF-HOA-SD-44-01 INTEGRATED MEASURES TO PROMOTE RURAL-URBAN VALUE ADDITION AND EMPLOYMENT (IMPROVE-EU) -EAST SUDAN	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	01-10-2019	30-06-2023	30-06-2024	26-05-2022	VLF	T05.458	8.000.000,00
Op	SD	T05.1071	T05-EUTF-HOA-SD-63-2 HUMANITARIAN DEVELOPMENT NEXUS: BUILDING RESILIENT COMMUNITIES IN WEST KORDOFAN (BRICK-CONCERN)	CONCERN WORLDWIDE LBG	01-01-2020	30-06-2023	30-06-2024	15-06-2022	VLF	T05.809	4.000.000,00
Op	SD	T05.1075	EXPENDITURE VERIFICATION OF CONTRACT T05-EUTF-HOA-REG-27-01 REGIONAL OPERATIONAL CENTRE IN SUPPORT OF THE KHARTOUM PROCESS AND AU-HORN OF AFRICA INITIATIVE (ROCK)	ERNST & YOUNG BEDRIJFSREVISOREN*ERNST ET YOUNG REVISEURS D'ENTRPRISES	22-08-2019	21-08-2020	31-08-2020	17-03-2020	CL	T05.367	16.500,00
Op	SD	T05.1077	EXPENDITURE VERIFICATION OF EUTFOS-HOA-SU-11-04 STRENGTHENING PROTECTION SERVICES FOR REFUGEES AND ASYLUM SEEKERS IN SUDAN	MAZARS SA*	22-08-2019	21-08-2020	30-09-2020	29-09-2020	CL	T05.367	21.846,00
Op	SD	T05.1081	T05-EUTF-HOA-SD-73.1 HUMANITARIAN DEVELOPMENT PEACE NEXUS: STRENGTHENING A DECENTRALIZED HEALTH SYSTEM FOR PROTRACTED DISPLACED POPULATIONS IN NORTH AND SOUTH DARFUR (HEALTHPRO).	REPUBBLICA ITALIANA* REPUBBLIQUE ITALIENNE ITALIAN REPUBLIC	01-03-2020	26-07-2023	30-06-2024	23-11-2022	VLF	T05.903	9.795.000,00
Op	SD	T05.1088	T05-EUTF-HOA-SD-73.02- HUMANITARIAN DEVELOPMENT PEACE NEXUS: STRENGTHENING A DECENTRALIZED HEALTH SYSTEM FOR PROTRACTED DISPLACED POPULATIONS IN NORTH AND SOUTH DARFUR (HEALTHPRO).	GOAL	27-12-2019	26-06-2023	30-06-2024	16-01-2020	VLF	T05.903	4.905.000,00
Op	SD	T05.1093	EXPENDITURE VERIFICATION OF CONTRACT 2019/407-	MAZARS SA*	02-09-2019	31-08-2020	31-08-2020	06-11-2020	CL	T05.367	21.004,00

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			466 (MAZARS à EUR 21.004 à AUDITEE: T05-EUTF-HOA-SD-22-02 'MITIGATE THE EFFECT OF EL NINO IN WHITE NILE STATE')								
Op	SD	T05.1132	T05-EUTF-HOA-SD-54 YOUTH, EMPLOYMENT, SKILLS (YES)- SUDAN	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	01-03-2020	30-11-2022	31-12-2024	22-09-2022	VLF	T05.578	14.885.000,00
Op	SD	T05.1147	T05-EUTF-HOA-SD-90-01 à SUPPORT TO THE CENTRE OF GOVERNMENT	LANDELL MILLS INTERNATIONAL LIMITED	08-03-2020	07-03-2023	01-03-2024	01-07-2021	VLF	T05.1089	6.900.000,00
Op	SD	T05.1181	T05-EUTF-HOA-SD-63-01 HUMANITARIAN DEVELOPMENT NEXUS: BUILDING RESILIENT COMMUNITIES IN WEST KORDOFAN (BRICK)	UNITED NATIONS CHILDREN'S FUND*LE FFONDS DES NATIONS UNIES POUR L'ENFANCE	01-06-2020	31-05-2023	31-05-2024	12-05-2020	VLF	T05.809	6.000.000,00
Op	SD	T05.1203	T05-EUTF-HOA-SD-91-01 HUMANITARIAN-DEVELOPMENT NEXUS: STRENGTHENING PREPAREDNESS AND RESPONSE OF THE HEALTH SYSTEM ADDRESSING THE COVID-19 PANDEMIC IN SUDAN (COVID-19 RESPONSE SUDAN)	WORLD HEALTH ORGANIZATION*ORGANISATION MONDIALE DE LA SANTE	15-04-2020	14-04-2023	31-12-2024	23-12-2020	VLF	T05.1177	20.050.000,00
Op	SD	T05.1205	EXPENDITURE VERIFICATION OF THE CONTRACT T05-EUTF-HOA-SD-22-03 - COOPI - MITIGATE THE EFFECT OF EL NINO FOR HOST AND IDP POPULATION IN NORTH DARFUR STATE	ERNST & YOUNG BEDRIJFSREVISOREN*ERNST ET YOUNG REVISEURS D'ENTRPRISES	15-06-2020	14-03-2021	30-06-2022	22-03-2021	CL	T05.195	18.475,00
Op	SD	T05.1232	T05-EUTF-HOA-SD-43-02 PROTECT- PROTECTION OF PERSONS OF CONCERN (POC) AND VULNERABLE MIGRANTS ALONG MIGRATORY ROUTES IN SUDAN.	DANSK RODE KORS*DANISH RED CROSS DRC	01-10-2020	30-09-2023	31-12-2024	24-03-2022	VLF	T05.457	3.000.000,00
Op	SD	T05.1250	T05-EUTF-HOA-SD-65-01 INTEGRATING AND MAINSTREAMING REFUGEE CHILDREN INTO THE SUDANESE EDUCATION SYSTEM	UNITED NATIONS CHILDREN'S FUND*LE FFONDS DES NATIONS UNIES POUR L'ENFANCE	01-01-2021	31-12-2024	31-12-2025	30-09-2021	VLF	T05.811	24.850.000,00
Op	SD	T05.1251	T05-EUTF-HOA-SD-43-01 PROTECT- PROTECTION OF VULNERABLE MIGRANTS ALONG MIGRATORY ROUTES IN SUDAN	INTERNATIONAL ORGANIZATION FOR MIGRATION	10-08-2020	09-08-2022	31-08-2023	15-08-2020	VLF	T05.457	800.000,00
Op	SD	T05.1284	T05-EUTF-HOA-SD-94-01 SUDAN TRANSITION AND RECOVERY SUPPORT (STARS) MULTI-DONOR TRUST FUND (NO. TF073498)	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT	14-05-2020	31-12-2023	30-11-2023	14-10-2021	VLF	T05.1106	32.900.000,00
Op	SD	T05.1284	T05-EUTF-HOA-SD-94-01 SUDAN TRANSITION AND RECOVERY SUPPORT (STARS) MULTI-DONOR TRUST FUND (NO. TF073498)	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT	14-05-2020	31-12-2023	30-11-2023	14-10-2021	VLF	T05.1186	65.000.000,00
Op	SD	T05.1284	T05-EUTF-HOA-SD-94-01 SUDAN TRANSITION AND RECOVERY SUPPORT (STARS) MULTI-DONOR TRUST FUND (NO. TF073498)	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT	14-05-2020	31-12-2023	30-11-2023	14-10-2021	VLF	T05.810	15.000.000,00
Op	SD	T05.1287	T05-EUTF-HOA-SD-82-02 EU SUPPORT FOR A SOCIAL PROTECTION SYSTEM IN SUDAN à POLICY DEVELOPMENT AND DIALOGUE	INTERNATIONAL LABOUR ORGANIZATION*ORGANISATION INTERNATIONALE DU TRAVAIL	01-11-2020	30-04-2023	28-02-2024	29-06-2022	VLF	T05.1106	1.800.000,00
Op	SD	T05.1339	T05-EUTF-HOA-SD-38-09: SUPPORT TO THE 1ST YEAR OF IMPLEMENTATION OF THE CHAMBER OF COMMERCE IN SUDAN (ECCS)/ OPERATING GRANT.	EUROPEAN CHAMBER OF COMMERCE IN SUDAN CO LTD BY GUARANTEE	01-12-2020	30-11-2021	15-05-2023	09-11-2022	CL	T05.367	161.421,01
Op	SD	T05.1340	T05-EUTF-SD-96-02: AICS - UN WOMEN / 'WE-RISE! WOMEN'S EMPOWERMENT FOR RESILIENCE, INCLUSION, SUSTAINABILITY AND ENVIRONMENT'.	AGENZIA ITALIANA PER LA COOPERAZIONE ALLO SVILUPPO	01-02-2021	31-01-2024	30-05-2025	20-01-2021	VLF	T05.1198	12.728.000,00
Op	SD	T05.1341	T05-EUTF-HOA-SD-97-01-SUPPORT TO THE ESTABLISHMENT AND OPERATIONALIZATION OF A UN HUMAN RIGHTS OFFICE IN SUDAN.	UNITED NATIONS OFFICE AT GENEVA*OFFICE DES NATIONS UNIES A GENEVE	01-01-2021	31-12-2022	31-12-2023	17-07-2022	VLF	T05.1195	4.950.000,00
Op	SD	T05.1355	T05-EUTF-HOA-SD-95-02 IMPROVING PUBLIC FINANCE MANAGEMENT AND FINANCIAL SECTOR RESILIENCE	EXPERTISE FRANCE	01-12-2020	30-11-2023	31-05-2025	08-12-2020	VLF	T05.1193	16.000.000,00
Op	SD	T05.1358	T05-EUTF-HOA-SD-95-01 SUPPORT FOR THE MINISTRY OF FINANCE AND ECONOMIC PLANNING (MOFEP)	ODI	01-12-2020	30-11-2023	30-11-2024	23-12-2020	VLF	T05.1193	3.850.000,00
Op	SD	T05.1372	T05-EUTF-HOA-SD-96-01-ACACIA-ARABIC GUM VALUE CHAIN IN SUDAN-SUPPORT	AGENCE FRANCAISE DE DEVELOPPEMENT	01-01-2021	31-12-2025	31-12-2026	23-12-2020	VLF	T05.1198	19.900.000,00

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Op	SD	T05.1413	T05-EUTF-HOA-SD-97-02 STRENGTHENING ELECTORAL STAKEHOLDER CAPACITY IN SUDAN (SESCS)	ELECTORAL INSTITUTE FOR SUSTAINABLE DEMOCRACY IN AFRICA (RF) NPC	01-10-2021	31-03-2024	31-03-2025	17-01-2021	VLF	T05.1195	4.950.000,00
Op	SD	T05.1465	T05-EUTF-HOA-SD-98-02 EQUIP 2 - EU SUPPORT FOR BASIC SCHOOLTEACHERS' QUALIFICATION	EXPERTISE FRANCE	01-06-2021	31-05-2024	30-11-2025	18-01-2022	VLF	T05.1196	9.000.000,00
Op	SD	T05.1475	T05-EUTF-HOA-SD-98-03 EU EDUCATION SYSTEM GOVERNANCE AND COORDINATION EQUIP 2	SOFRECO-SOCIETE FRANCAISE DE REALISATION D'ETUDES ET DE CONSEIL SA*	01-04-2021	31-03-2024	01-05-2025	23-12-2022	VLF	T05.1196	4.099.875,00
Op	SD	T05.1493	T05-EUTF-HOA-SD-98-01 EU QUALITY LEARNING FOR ACCESS AND RETENTION (EQUIP 2) EU QLEAR	RADDA BARNENS RIKSFORBUND	01-05-2021	30-04-2024	01-05-2025	06-05-2021	VLF	T05.1196	6.600.000,00
Op	SD	T05.1512	T05-EUTF-HOA-SD-22-05 COMMUNICATION AND VISIBILITY PROJECTS FINANCED BY THE EU TRUST FUNDS	LANDELL MILLS INTERNATIONAL LIMITED	01-06-2021	31-01-2024	31-01-2025	05-10-2022	VLF	T05.180	90.000,00
Op	SD	T05.1512	T05-EUTF-HOA-SD-22-05 COMMUNICATION AND VISIBILITY PROJECTS FINANCED BY THE EU TRUST FUNDS	LANDELL MILLS INTERNATIONAL LIMITED	01-06-2021	31-01-2024	31-01-2025	05-10-2022	VLF	T05.195	50.000,00
Op	SD	T05.1512	T05-EUTF-HOA-SD-22-05 COMMUNICATION AND VISIBILITY PROJECTS FINANCED BY THE EU TRUST FUNDS	LANDELL MILLS INTERNATIONAL LIMITED	01-06-2021	31-01-2024	31-01-2025	05-10-2022	VLF	T05.367	123.181,60
Op	SD	T05.1512	T05-EUTF-HOA-SD-22-05 COMMUNICATION AND VISIBILITY PROJECTS FINANCED BY THE EU TRUST FUNDS	LANDELL MILLS INTERNATIONAL LIMITED	01-06-2021	31-01-2024	31-01-2025	05-10-2022	VLF	T05.578	70.000,00
Op	SD	T05.1512	T05-EUTF-HOA-SD-22-05 COMMUNICATION AND VISIBILITY PROJECTS FINANCED BY THE EU TRUST FUNDS	LANDELL MILLS INTERNATIONAL LIMITED	01-06-2021	31-01-2024	31-01-2025	05-10-2022	VLF	T05.903	150.000,00
Op	SD	T05.1531	T05-EUTF-HOA-SD-96-03 EMPLOYMENT PROMOTION IN KHARTOUM STATE (EPKS) GIZ	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	01-07-2021	31-03-2024	31-03-2025	29-07-2021	VLF	T05.1198	7.072.000,00
Op	SD	T05.158	T05-EUTF-HOA-SD-12-01 STRENGTHENING RESILIENCE FOR IDPS, RETURNEES AND HOST COMMUNITIES KULBUS AND JEBEL MOON LOCALITIES IN WEST DARFUR	CONCERN WORLDWIDE LBG	01-04-2017	30-06-2020	30-06-2021	26-09-2021	CL	T05.60	2.219.787,71
Op	SD	T05.159	T05-EUTF-HOA-SD-12-02 STRENGTHENING RESILIENCE FOR IDPS, RETURNEES AND HOST COMMUNITIES IN AL GENEINA, BEIDA, SIRBA AND KERENIK LOCALITIES - WEST DARFUR	INTERNATIONAL MEDICAL CORPS UK LBG*IMC	29-03-2017	28-07-2021	31-12-2022	17-11-2022	CL	T05.60	4.719.199,81
Op	SD	T05.1633	T05-EUTF-HOA-SD-95-03: FINANCIAL CONTRIBUTION TO SUPPORT THE IMFS DEBT RELIEF FOR SUDAN, IN THE FRAMEWORK OF THE HEAVILY INDEBTED POOR COUNTRIES (HIPC) INITIATIVE	INTERNATIONAL MONETARY FUND*FONDS MONETAIRE INTERNATIONAL	01-01-2022	31-12-2024	31-12-2025		VLF	T05.1193	12.000.000,00
Op	SD	T05.1670	T05-EUTF-HOA-SD-38-11 TO FINANCE AN OPERATING GRANT FOR THE SECOND YEAR OF IMPLEMENTATION OF THE EUROPEAN CHAMBER OF COMMERCE (ECCS)	EUROPEAN CHAMBER OF COMMERCE IN SUDAN CO LTD BY GUARANTEE	01-01-2022	31-12-2022	31-12-2023	28-12-2021	VLF	T05.367	180.000,00
Op	SD	T05.1688	EXPENDITURE VERIFICATION OF: T05-EUTF-HOA-SD-73-01 HUMANITARIAN DEVELOPMENT PEACE NEXUS: STRENGTHENING A DECENTRALIZED HEALTH SYSTEM FOR PROTRACTED DISPLACED POPULATIONS IN NORTH AND SOUTH DARFUR (HEALTHPRO)	ERNST & YOUNG BEDRIJFSREVISOREN*ERNST ET YOUNG REVISEURS D'ENTREPRISES	01-05-2022	30-04-2023	30-04-2024		VLF	T05.903	21.475,00
Op	SD	T05.1689	2022/431-718: EXPENDITURE VERIFICATION OF CONTRACT: T05-EUTF-HOA-SD-11-06 (RVO)	MOORE LUDEWIG AG WIRTSCHAFTSPRUFUNGSGESELLSCHAFT	01-06-2022	31-10-2022	31-05-2024	24-11-2022	CL	T05.31	14.637,50
Op	SD	T05.276	T05-EUTF-HOA-SD-11-02 'EMPLOYMENT AND ENTREPRENEURSHIP DEVELOPMENT FOR MIGRANT YOUTH, REFUGEES, ASYLUM SEEKER AND HOST COMMUNITIES IN KHARTOUM STATE (EEDK-RDDP SUDAN)'	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION*ORGANISATION DES NATIONS UNIES POUR LE DEVELOPPEMENT INDUSTRIEL	01-04-2017	31-12-2022	31-12-2023	31-05-2022	VLF	T05.55	3.443.200,00
Op	SD	T05.278	T05-EUTF-HOA-SD-11-01 SUPPORT MIGRANTS AND HOST COMMUNITIES IN IMPROVING ACCESS TO SAFE WATER AND SANITATION 2 EASTERN SUDAN	AGENZIA ITALIANA PER LA COOPERAZIONE ALLO SVILUPPO	01-07-2017	31-07-2021	30-09-2022	15-09-2020	CL	T05.55	2.000.000,00
Op	SD	T05.278	T05-EUTF-HOA-SD-11-01 SUPPORT MIGRANTS AND HOST COMMUNITIES IN IMPROVING ACCESS TO SAFE WATER AND SANITATION 2 EASTERN SUDAN	REPUBBLICA ITALIANA* REPUBLIQUE ITALIENNE ITALIAN REPUBLIC	01-07-2017	31-07-2021	30-09-2022	15-09-2020	CL	T05.55	
Op	SD	T05.279	T05-EUTF-HOA-SD-13-01 STRENGTHENING RESILIENCE	AGENZIA ITALIANA PER LA COOPERAZIONE	01-07-2017	31-08-2022	31-08-2023	17-05-2022	VLF	T05.59	11.900.000,00

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			FOR REFUGEES, IDPS AND HOST COMMUNITIES IN EASTERN SUDAN	ALLO SVILUPPO							
Op	SD	T05.279	T05-EUTF-HOA-SD-13-01 STRENGTHENING RESILIENCE FOR REFUGEES, IDPS AND HOST COMMUNITIES IN EASTERN SUDAN	REPUBBLICA ITALIANA* REPUBLIQUE ITALIENNE ITALIAN REPUBLIC	01-07-2017	31-08-2022	31-08-2023	17-05-2022	VLF	T05.59	
Op	SD	T05.281	T05-EUTF-HOA-SD-11-03 VOCATIONAL TRAINING FOR REFUGEES AND HOST COMMUNITIES IN EASTERN SUDAN	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT GMBH*	12-04-2017	11-02-2021	31-12-2021	04-10-2021	CL	T05.55	2.000.000,00
Op	SD	T05.306	T05-EUTF-HOA-SD-31-01 EDUCATION QUALITY IMPROVEMENT PROGRAMME (EQUIP)	SAWAH FOR ADVERTISING & HOTEL SERVICES COMPANY LIMITED*SAWAH	01-05-2017	31-07-2017	31-10-2022	15-06-2017	CL	T05.180	10.000,00
Op	SD	T05.308	T05-EUTF-HOA-SD-22-01 MITIGATE THE EFFECT OF EL NINO FOR HOST AND IDP POPULATION IN RED SEA TO PREVENT MORE MIGRATION MOVEMENT	DEUTSCHE WELTHUNGERHILFE EV*GERMANAGRO ACTION	01-07-2017	31-03-2021	30-06-2022	10-12-2021	CL	T05.195	1.991.657,29
Op	SD	T05.329	T05-EUTF-HOA-SD-11-04 STRENGTHENING PROTECTION SERVICES FOR REFUGEES AND ASYLUM SEEKERS IN SUDAN	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-07-2017	30-06-2020	31-12-2021	25-05-2021	CL	T05.55	3.000.000,00
Op	SD	T05.361	T05-EUTF-HOA-SD-22-02 'MITIGATE THE EFFECT OF EL NINO IN WHITE NILE STATE'	ADVENTIST DEVELOPMENT AND RELIEF AGENCY DANMARK	01-08-2017	31-07-2021	30-07-2022	27-04-2022	CL	T05.195	2.682.417,00
Op	SD	T05.386	T05-EUTF-HOA-SD-32-01 IMPROVING NUTRITION AND REDUCING STUNTING IN EASTERN SUDAN THROUGH AN INTEGRATED NUTRITION AND FOOD SECURITY APPROACH	WORLD FOOD PROGRAMME*PROGRAMME ALIMENTAIRE MONDIAL	30-08-2017	29-08-2024	31-12-2025	23-01-2022	VLF	T05.179	26.000.000,00
Op	SD	T05.389	T05-EUTF-HOA-SD-38-01 HUMAN RIGHTS TECHNICAL SUPPORT	AELBRECHT			15-03-2020			T05.367	0,00
Op	SD	T05.405	T05-EUTF-HOA-SD-31-01 EQUIP CAPACITY BUILDING AND COORDINATION	SOFRECO-SOCIETE FRANCAISE DE REALISATION D'ETUDES ET DE CONSEIL SA*	29-11-2017	28-01-2021	01-05-2022	26-08-2021	CL	T05.180	3.276.085,02
Op	SD	T05.421	T05-EUTF-HOA-SD-31-04 EQUIP - QUALITY LEARNING ENVIRONMENT FOR ACCESS AND RETENTION (EQUIP-QLEAR)	RADDA BARNENS RIKSFORBUND	20-11-2017	19-11-2020	30-06-2022	26-08-2021	CL	T05.180	3.138.389,04
Op	SD	T05.487	T05-EUTF-HOA-SD-31-02 EDUCATION QUALITY IMPROVEMENT PROGRAMME THROUGH IN -SERVICE TEACHER EDUCATION PROGRAMME - SUDAN (EQUIP-ISTEP)	THE BRITISH COUNCIL ROYAL CHARTER*	01-02-2018	24-10-2021	31-12-2022	15-03-2020	CL	T05.180	3.600.000,00
Op	SD	T05.514	T05-EUTF-HOA-SD-33-01 LIVESTOCK EPIDEMIO-SURVEILLANCE PROJECT TO SUPPORT LIVELIHOODS OF VULNERABLE RURAL SMALLHOLDERS AND PASTORALISTS (LESP SLSP)	INTERNATIONAL FUND FOR AGRICULTURALDEVELOPMENT*	12-05-2018	11-05-2024	31-08-2025	06-10-2022	VLF	T05.181	8.750.000,00
Op	SD	T05.515	T05-EUTF-HOA-SD-31-05 PRE-SERVICE TEACHER TRAINING COMPNETENET OF THE EDUCATION QUALITY IMPROVEMENT PROGRAMME IN SUDAN	EXPERTISE FRANCE	01-03-2018	31-05-2021	31-08-2022	26-05-2022	CL	T05.180	3.958.443,78
Op	SD	T05.526	T05-EUTF-HOA-SD-22-03 'MITIGATE THE EFFECT OF EL NINO FOR HOST AND IDP POPULATION IN NORTH DARFUR STATE'	COOPI - COOPERAZIONE INTERNAZIONALE FONDAZIONE*	01-12-2017	31-05-2022	31-05-2023	06-08-2021	VLF	T05.195	2.830.000,00
Op	SD	T05.543	T05-EUTF-HOA-SD-38-02, DELEGATION AGREEMENT TITLE: "SUPPORTING HEALTH FINANCING REFORMS TO IMPROVE GOVERNANCE OF NATIONAL HEALTH INSURANCE FUND AND EXTEND INSURANCE COVERAGE TO POOR AND REFUGEE POPULATIONS", WHO	WORLD HEALTH ORGANIZATION*ORGANISATION MONDIALE DE LA SANTE	10-05-2018	09-10-2020	30-10-2021	20-04-2020	CL	T05.367	956.898,25
Op	SD	T05.550	T05-EUTF-HOA-SD-31-03 EDUCATION QUALITY IMPROVEMENT PROGRAMME THROUGH IMPROVING LEARNING ENVIRONMENT AND RETENTION (EQUIP-I-LEARN)	UNITED NATIONS CHILDREN'S FUND*LE FFONDS DES NATIONS UNIES POUR L'ENFANCE	27-08-2018	26-05-2022	31-05-2023	08-12-2020	VLF	T05.180	6.800.000,00
Op	SD	T05.551	T05-EUTF-HOA-SD-37-01 WADI EL KU CATCHMENT MANAGEMENT PROJECT (PHASE 2)	UNITED NATIONS ENVIRONMENT PROGRAMME *PROGRAMME DES NATIONS UNIES POUR L'ENVIRONNEMENT	01-01-2018	31-12-2022	31-10-2024	08-11-2021	VLF	T05.365	10.000.000,00
Op	SD	T05.556	T05-EUTF-HOA-REG-27-01 REGIONAL OPERATIONAL CENTRE IN SUPPORT OF KHARTOUM PROCESS AND AU-	CIVI POL CONSEIL, SOCIETE DE CONSEIL ET DE SERVICE DU MINISTERE DE L'INTERIEUR	04-12-2017	30-04-2022	28-04-2023	08-03-2022	VLF	T05.186	5.000.000,00

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			HORN OF AFRICA INITIATIVE (ROCK)								
Op	SD	T05.642	T05-EUTF-HOA-SD-14-01 GREATER STABILITY IN EASTERN SUDAN THROUGH BETTER AND MORE INFORMED DECISION - MAKING IN FOOD SECURITY	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS *ORGANISATION DES NATIONS UNIES POUR L'ALIMENTATION ET L'AGRICULTURE	25-07-2018	31-07-2023	31-07-2024	29-09-2021	VLF	T05.61	6.000.000,00
Op	SD	T05.650	T05-EUTF-HOA-SD-55-01 PROVISION OF AIR SERVICES TO ALLOW ACCESS FOR HUMANITARIAN AND DEVELOPMENT ACTORS IN SUDAN	WORLD FOOD PROGRAMME*PROGRAMME ALIMENTAIRE MONDIAL	01-01-2018	31-12-2018	31-12-2021	01-04-2019	CL	T05.579	1.460.000,00
Op	SD	T05.695	T05-EUTF-HOA-SD-53-01 HUMANITARIAN DEVELOPMENT NEXUS: SIMPLE, SPATIAL, SURVEY METHOD (S3M) FOR - SUDAN	UNITED NATIONS CHILDREN'S FUND*LE FFFONDS DES NATIONS UNIES POUR L'ENFANCE	01-04-2018	30-09-2020	30-09-2021	26-04-2020	CL	T05.577	1.000.000,00
Op	SD	T05.713	T05-EUTF-HOA-SD-11-05 RDPP: CAPACITY BUILDING PROJECT FOR STATE AUTHORITIES IN THE EAST	LANDELL MILLS INTERNATIONAL LIMITED	14-01-2020	31-01-2023	31-01-2024	10-11-2022	VLF	T05.55	1.496.800,00
Op	SD	T05.713	T05-EUTF-HOA-SD-11-05 RDPP: CAPACITY BUILDING PROJECT FOR STATE AUTHORITIES IN THE EAST	LANDELL MILLS LIMITED*	14-01-2020	31-01-2023	31-01-2024	10-11-2022	VLF	T05.55	
Op	SD	T05.717	T05-EUTF-HOA-SD-11-06 T05-EUTF-HOA-SD-11-06 AGRIBUSINESS IN EASTERN SUDAN RDPP	RIJKSDIENST VOOR ONDERNEMEND NEDERLAND *NETHERLANDS ENTERPRISE AGENCY	01-01-2019	31-12-2021	30-06-2024	06-12-2018	VLF	T05.55	3.000.000,00
Op	SD	T05.726	TECHNICAL ASSISTANCE TO THE EU DELEGATION FOR COOPERATION IN SUDAN, CONTRACT NO: EUTF05-HOA-SD-38-03	LANDELL MILLS INTERNATIONAL LIMITED	15-01-2019	31-12-2023	31-12-2024	09-10-2022	VLF	T05.367	2.671.260,00
Op	SD	T05.726	TECHNICAL ASSISTANCE TO THE EU DELEGATION FOR COOPERATION IN SUDAN, CONTRACT NO: EUTF05-HOA-SD-38-03	LANDELL MILLS LIMITED*	15-01-2019	31-12-2023	31-12-2024	09-10-2022	VLF	T05.367	
Op	SD	T05.744	T05-EUTF-HOA-SD-45-01 FOSTERING SMALLHOLDER CAPACITIES AND ACCESS TO MARKETS IN FOOD INSECURE AREAS OF DARFUR	WORLD FOOD PROGRAMME*PROGRAMME ALIMENTAIRE MONDIAL	03-01-2019	02-01-2023	01-06-2024	27-06-2022	VLF	T05.459	8.000.000,00
Op	SD	T05.756	T05-EUTF-HOA-SD-38-04-SUPPORT TO THE ESTABLISHMENT OF THE EUROPEAN CHAMBER OF COMMERCE(ECC)	BAKRI	16-12-2018	15-05-2019	30-06-2020	18-12-2019	CL	T05.367	44.075,00
Op	SD	T05.797	T05-EUTF-HOA-SD-38-06 ORGANIZATION OF KERMA EXPO	MONTADA ALAMARAA COLTD BY GURANTEE	30-12-2018	29-03-2019	30-09-2020	25-06-2019	CL	T05.367	67.575,00
Op	SD	T05.910	T05-EUTF-HOA-SD-38-08- SUPPORT TO THE IMPLEMENTATION OF THE 'LIVESTOCK EPIDEMIO-SURVEILLANCE PROJECT TO SUPPORT LIVELIHOODS OF VULNERABLE RURAL SMALLHOLDERS AND PASTORALISTS (LESP-SLSP-T05-EUTF-HOA-SDN-33-01)'	ABDELRAZIG ABDELAZIZ ABDALLA	15-07-2019	14-02-2021	01-12-2023	28-03-2021	CL	T05.367	105.258,40
Op	SD	T05.957	T05-EUTF-HOA-SD-38-07-IMPLEMENTATION OF THE PROJECT 'SUDAN AND EUROPE-CREATIVE CONNECTIONS'	GOETHE-INSTITUT EV*	03-09-2019	02-09-2022	28-02-2023	20-11-2022	CL	T05.367	350.000,00
Op	SN	T05.1028	T05-EUTF-SAH-SN-10-01 PARTENARIAT OPERATIONNEL CONJOINT (POC) DE LUTTE CONTRE L'IMMIGRATION IRRÉGULIÈRE ET LE TRAFIC DE MIGRANTS ET DE LA TRAITE DES ÊTRES HUMAINS AU SÉNÉGAL	CIVI POL CONSEIL, SOCIETE DE CONSEIL ET DE SERVICE DU MINISTERE DE L'INTERIEUR	30-10-2019	29-04-2023	29-10-2024	17-11-2022	VLF	T05.735	9.000.000,00
Op	SN	T05.112	T05-EUTF-SAH-SN-04-02 DÉVELOPPER L'EMPLOI AU SÉNÉGAL: RENFORCEMENT DE LA COMPÉTITIVITÉ DES ENTREPRISES ET DE L'EMPLOYABILITÉ DANS LES ZONES DE DÉPART - VOLET 2 FORMATION PROFESSIONNELLE ET INSERTION DES JEUNES	LUX DEVELOPMENT SA*	01-09-2016	30-09-2022	31-12-2023	17-12-2021	VLF	T05.71	19.054.406,00
Op	SN	T05.1158	T05-EUTF-SAH-SN-07-03 PROGRAMME D'APPUI AU RENFORCEMENT DU SYSTÈME D'INFORMATION DE L'ÉTAT CIVIL ET À LA CRÉATION D'UN FICHIER NATIONAL D'IDENTITÉ BIOMÉTRIQUE. / ENABEL	ENABEL, BELGISCH ONTWIKKELINGSAGENTSCHAP*ENABEL, AGENCE BELGE DE DEVELOPPEMENT	01-07-2020	31-12-2023	31-12-2025	17-11-2022	VLF	T05.220	10.000.000,00
Op	SN	T05.1161	T05-EUTF-SAH-SN-07-02 PROGRAMME D'APPUI AU RENFORCEMENT DU SYSTÈME D'INFORMATION DE L'ÉTAT CIVIL ET À LA CRÉATION D'UN FICHIER NATIONAL	CIVI POL CONSEIL, SOCIETE DE CONSEIL ET DE SERVICE DU MINISTERE DE L'INTERIEUR	01-07-2020	31-12-2023	31-12-2025	12-11-2021	VLF	T05.220	17.150.000,00

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			D'IDENTITÉ BIOMÉTRIQUE AU SENEGAL/ CIVIPOL								
Op	SN	T05.1272	T05-EUTF-SAH-SN-04-07 (AF CONSULTING) DÉVELOPPER L'EMPLOI AU SÉNÉGAL: RENFORCEMENT DE LA COMPÉTITIVITÉ DES ENTREPRISES ET DE L'EMPLOYABILITÉ DANS LES ZONES DE DÉPART	AF CONSULTING SENEGAL	28-08-2020	27-08-2022	28-02-2024	24-11-2022	VLF	T05.71	369.784,00
Op	SN	T05.128	T05-EUTF-SAH-SN-04-01 DÉVELOPPER L'EMPLOI AU SÉNÉGAL: RENFORCEMENT DE LA COMPÉTITIVITÉ DES ENTREPRISES ET DE L'EMPLOYABILITÉ DANS LES ZONES DE DÉPART	AGENCE FRANCAISE DE DEVELOPPEMENT	21-09-2016	19-09-2022	19-03-2024	28-04-2020	VLF	T05.71	16.000.000,00
Op	SN	T05.138	T05-EUTF-SAH-SN-04-03 DÉVELOPPER L'EMPLOI AU SÉNÉGAL: RENFORCEMENT DE LA COMPÉTITIVITÉ DES ENTREPRISES ET DE L'EMPLOYABILITÉ DANS LES ZONES DE DÉPART / DISPOSITIF CONJOINT DE SUIVI ET ÉVALUATION DU PROGRAMME DÉVELOPPER L'EMPLOI	EDUCATION DEVELOPMENT TRUST	24-10-2016	23-02-2019	31-10-2019	03-06-2019	CL	T05.71	194.890,00
Op	SN	T05.1416	T05-EUTF-REG-REG-02-52 AUDIT DE 5 CONTRATS FFU SENEGAL	MOORE LUDEWIG AG WIRTSCHAFTSPRUFUNGSGESELLSCHAFT	11-01-2021	10-01-2022	30-06-2023	03-09-2022	VLF	T05.31	140.861,00
Op	SN	T05.156	T05-EUTF-SAH-SN-05-01 PACERSEN PROJET D APPUI A LA REDUCTION DE LA MIGRATION A TRAVERS LA CREATION D EMPLOI RURAUX AU SENEGAL, PAR LA MISE EN PLACE DE FERMES AGRICOLES VILLAGEOISES ET INDIVIDUELLES (FERMES NATANGÉES) DANS DES REGIONS A HAUTE POTENTIALITE	AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO	01-03-2017	31-08-2021	28-02-2023	08-03-2021	VLF	T05.43	8.732.871,00
Op	SN	T05.162	T05-EUTF-SAH-SN-05-02 PACERSEN BIS PROJET D APPUI A LA REDUCTION DE LA MIGRATION A TRAVERS LA CREATION D EMPLOI RURAUX AU SENEGAL, PAR LA MISE EN PLACE DE FERMES AGRICOLES VILLAGEOISES ET INDIVIDUELLES (FERMES NATANGÉES) DANS DES REGIONS OUEST-CENTRE	AGENZIA ITALIANA PER LA COOPERAZIONE ALLO SVILUPPO	11-01-2017	30-04-2021	30-10-2022	02-12-2020	CL	T05.43	10.000.000,00
Op	SN	T05.162	T05-EUTF-SAH-SN-05-02 PACERSEN BIS PROJET D APPUI A LA REDUCTION DE LA MIGRATION A TRAVERS LA CREATION D EMPLOI RURAUX AU SENEGAL, PAR LA MISE EN PLACE DE FERMES AGRICOLES VILLAGEOISES ET INDIVIDUELLES (FERMES NATANGÉES) DANS DES REGIONS OUEST-CENTRE	REPUBBLICA ITALIANA* REPUBBLIQUE ITALIENNE ITALIAN REPUBLIC	11-01-2017	30-04-2021	30-10-2022	02-12-2020	CL	T05.43	
Op	SN	T05.1634	T05-EUTF-REG-SAH-02-66 VÉRIFICATION DES DÉPENSES DES CONTRATS SAH-SN-06-03 (AECID); SAH-SN-07-02 (CIVIPOL); SAH-SN-07-03 (ENABEL)	MAZARS SA*	15-01-2022	14-07-2022	31-12-2023		VLF	T05.31	55.057,50
Op	SN	T05.246	T05-EUTF-SAH-SN-04-04 : MISE EN OEUVRE DES ACTIVITÉS ET LA PRODUCTION DE SUPPORTS DE COMMUNICATION DANS LE CADRE DU PROJET : DÉVELOPPER L'EMPLOI AU SÉNÉGAL	20 SECONDS TO MIDNIGHT	05-01-2017	04-01-2021	30-06-2022	05-09-2019	CL	T05.71	489.654,00
Op	SN	T05.25	T05-EUTF-SAH-SN-03-01 "PROJET DE RENFORCEMENT DE LA SÉCURITÉ ALIMENTAIRE ET NUTRITIONNELLE DANS LA RÉGION DE MATAM"	ACTED	28-04-2016	27-04-2019	26-10-2020	08-10-2020	CL	T05.22	1.015.390,66
Op	SN	T05.26	T05-EUTF-SAH-SN-01-01 AMÉLIORATION DE LA RÉPONSE DES COMMUNAUTÉS LES PLUS VULNÉRABLES FACE AUX CRISES NUTRITIONNELLES ET ALIMENTAIRES DANS LES DÉPARTEMENTS DE PODOR, RANÉROU, MATAM ET KANEL.	AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO	02-09-2016	01-01-2021	31-12-2020	10-12-2018	VLF	T05.23	8.000.000,00
Op	SN	T05.26	T05-EUTF-SAH-SN-01-01 AMÉLIORATION DE LA RÉPONSE DES COMMUNAUTÉS LES PLUS VULNÉRABLES FACE AUX CRISES NUTRITIONNELLES ET ALIMENTAIRES DANS LES DÉPARTEMENTS DE PODOR, RANÉROU, MATAM ET KANEL.	REINO DE ESPANA*ROYAUME D ESPAGNEKINGDOM OF SPAIN	02-09-2016	01-01-2021	31-12-2020	10-12-2018	VLF	T05.23	
Op	SN	T05.347	T05-EUTF-SAH-SN-06-01 INITIATIVE FFUE 2 OIM POUR LA PROTECTION ET LA RÉINTÉGRATION DES MIGRANTS : SÉNÉGAL	INTERNATIONAL ORGANIZATION FOR MIGRATION	13-06-2017	12-12-2020	12-06-2022	05-11-2019	CL	T05.204	7.000.000,00

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Op	SN	T05.357	T05-EUTF-SAH-SN-06-02 RENFORCEMENT DE LA GESTION ET DE LA GOUVERNANCE DES MIGRATIONS, RETOUR ET REINTEGRATION DURABLE AU SENEGAL ET ACCOMPAGNEMENT DES INVESTISSEMENTS DE LA DIASPORA SENEGALAISE COMPOSANTE 3	AGENCE FRANCAISE DE DEVELOPPEMENT	17-08-2017	16-02-2024	15-08-2025	31-03-2021	VLF	T05.204	10.000.000,00
Op	SN	T05.370	T05-EUTF-SAH-SN-08-01 (PARERBA) PROJET D'APPUI A LA REDUCTION DE L'EMIGRATION RURALE ET A LA REINTEGRATION DANS LE BASSIN ARACHIDIER PAR LE DEVELOPPEMENT D'UNE ECONOMIE RURALE SUR BASE DES PERIMETRES IRRIGUES.	ENABEL, BELGISCH ONTWIKKELINGSAGENTSCHAP*ENABEL, AGENCE BELGE DE DEVELOPPEMENT	19-07-2017	31-12-2022	30-06-2024	23-12-2021	VLF	T05.221	18.000.000,00
Op	SN	T05.397	T05-EUTF-REG-SAH-02-08 IDENTIFICATION OF POSSIBLE INTERVENTION TO BE FUNDED UNDER THE EU EMERGENCY TRUST FUND IN THE GAMBIA	BRAUN	02-10-2017	01-01-2018	18-06-2019	08-02-2018	CL	T05.31	19.995,00
Op	SN	T05.399	T05-EUTF-SAH-SN-06-03 PROJET DE RENFORCEMENT DE LA GOUVERNANCE INCLUSIVE DE LA MIGRATION AU SENEGAL EN VUE D'AMELIORER LA SYNERGIE MIGRATION ET DEVELOPPEMENT	AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO	01-03-2018	28-02-2023	31-08-2024	06-12-2022	VLF	T05.204	9.500.000,00
Op	SN	T05.442	T05-EUTF-SAH-SN-04-06 DEVELOPPER L'EMPLOI AU SENEGAL: ACCOMPAGNEMENT DES JEUNES VERS L'EMLOI AU SUD DU SENEGAL	GROUPE DE RECHERCHE ET D'ECHANGES TECHNOLOGIQUES*GRET	01-02-2018	30-04-2022	31-10-2023	18-05-2020	VLF	T05.71	2.000.000,00
Op	SN	T05.451	T05-EUTF-SAH-SN-04-05 DEVELOPPER L'EMPLOI AU SENEGAL: OSER ENTREPRENDRE / POSITIVE PLANET	POSITIVE PLANET INTERNATIONAL	16-01-2018	15-10-2021	15-04-2023	18-02-2021	VLF	T05.71	1.639.076,41
Op	SN	T05.542	T05-EUTF-REG-SAH-02-14 REALISATION DE 5 ARTICLES (1 ARTICLE=1 VIDEO, 1 SONORE ET 1 ARTICLE PHOTO)	BERTHE	30-04-2018	30-09-2018	31-12-2019	23-05-2018	CL	T05.31	1.500,00
Op	SN	T05.557	T05-EUTF-SAH-REG-04-05 GAR-SI SAHEL / SENEGAL (GROUPE D'ACTION RAPIDES-SURVEILLANCE ET INTERVENTION AU SAHEL SENEGAL	FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRACION AND PUBLIC POLICIES	01-03-2018	30-06-2021	31-12-2022	09-02-2022	CL	T05.73	7.113.501,67
Op	SN	T05.581	T05-EUTF-SAH-SN-07-01 PROGRAMME D'APPUI AU RENFORCEMENT DU SYSTEME D'INFORMATION DE L'ETAT CIVIL ET A LA CREATION D'UN FICHIER NATIONAL D'IDENTITE BIOMETRIQUE AU SENEGAL	CIVI POL CONSEIL, SOCIETE DE CONSEIL ET DE SERVICE DU MINISTERE DE L'INTERIEUR	25-06-2018	25-05-2019	25-06-2020	19-12-2019	CL	T05.220	518.837,24
Op	SN	T05.700	T05-EUTF-REG-SAH-02-24 EVALUATION PARCESEN /SENEGAL	SOGEROM SA*	10-10-2018	09-01-2019	07-06-2020	04-02-2019	CL	T05.31	51.062,00
Op	SN	T05.721	T05-EUTF-SAH-SN-09 PASPED 2 PROGRAMME DE CONTRASTE A LA MIGRATION ILLÉGALE A TRAVERS L'APPUI AU SECTEUR PRIVÉ ET A LA CRÉATION D'EMPLOIS AU SENEGAL	AGENZIA ITALIANA PER LA COOPERAZIONE ALLO SVILUPPO	01-02-2019	31-01-2023	31-07-2024	06-06-2021	VLF	T05.201	14.303.200,00
Op	SN	T05.831	T05-EUTF-REG-REG-02-29 -AUDIT DU CONTRAT T05-EUTF-SAH-SN-03-01	RACINE SA*	19-03-2019	18-03-2020	30-03-2021	15-01-2020	CL	T05.31	11.025,00
Op	SN	T05.976	T05-EUTF-REG-SAH-02-31 -FERME FACTORY SAISON 2	KATICIAKA COMMUNICATION GIE	05-09-2019	31-12-2021	30-06-2023	14-10-2022	VLF	T05.31	100.000,00
Op	SN	T05.98	T05-EUTF-SAH-SN-02-01 NORMALISATION DES CONDITIONS DE VIE DES POPULATIONS DIRECTEMENT AFFECTEES PAR LE CONFLIT EN CASAMANCE	COMITE INTERNATIONAL DE LA CROIX-ROUGE ASSOCIATION*INTERNATIONAL COMMITTEE OF THE RED CROSS	01-02-2016	31-12-2018	31-07-2020	23-07-2019	CL	T05.37	4.500.000,00
Op	SO	T05.100	T05-EUTF-HOA-SO-03-02- IOM - FACILITATING SUSTAINABLE RETURN THROUGH LAYING FOUNDATIONS FOR SOMALIA IN THE HORN OF AFRICA (FLASH)	INTERNATIONAL ORGANIZATION FOR MIGRATION	01-09-2016	28-02-2019	31-12-2020	15-09-2020	CL	T05.7	4.823.088,03
Op	SO	T05.1026	T05-EUTF-HOA-SO-03-14- MID-TERM EVALUATION OF THE RE-INTEG PROGRAMME	INTERNATIONAL CONSULTING EXPERTISE*ICE	17-10-2019	30-11-2019	31-12-2020	30-06-2020	CL	T05.7	142.670,00
Op	SO	T05.1036	INTEGRATED DEVELOPMENT OF FOOD SECURITY, NUTRITION, WATER AND LAND ANALYSIS AND CAPACITY FOR SOMALIA (IDACS) - T05-EUTF-HOA-SO-47-03 - FAO - CONTRIBUTION AGREEMENT	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS*ORGANISATION DES NATIONS UNIES POUR L'ALIMENTATION ET L'AGRICULTURE	19-11-2019	18-11-2021	28-02-2023	16-12-2019	VLF	T05.460	1.931.293,00
Op	SO	T05.1037	T05-EUTF-HOA-SO-57-08 *LOCAL INTEGRATED	UNITED NATIONS OFFICE FOR PROJECT			29-02-2024			T05.666	0,00

ADM / OP	Managing Entity	L2 Ref	L2 User Reference	LE Official Name	LC Project Start Date	LC Project End Date	L2 FDI Date	Com L2 Last Accepted Pay. Date	Legal Com. Status Code	L1 Ref	L2 committed Amount
			INFRASTRUCTURE PROJECT (LIIP)* - UNOPS	SERVICES*BUREAU DES NATIONS UNIES POUR LES SERVICES D'APPUI AUX PROJETS							
Op	SO	T05.1112	T05-EUTF-HOA-SO-03.06 - VERIFICATION MISSION OF REINTEG: ENHANCING SOMALIA'S RESPONSIVENESS TO THE MANAGEMENT AND REINTEGRATION OF MIXED MIGRATION FLOWS	BDO LLP*	03-02-2020	02-02-2021	31-08-2022	28-01-2022	VLF	T05.7	43.080,00
Op	SO	T05.1144	T05-EUTF-HOA-SO-59.02 FINANCING AGREEMENT STATE AND RESILIENCE BUILDING CONTRACT - DEBT RELIEF AFRICAN DEVELOPMENT BANK	BANQUE AFRICAINE DE DEVELOPPEMENT*AFRICAN DEVELOPMENT BANK	05-03-2020	13-10-2022	31-12-2023	13-03-2020	VLF	T05.665	1.000.000,00
Op	SO	T05.1145	T05-EUTF-HOA-SO-59.02 FINANCING AGREEMENT STATE AND RESILIENCE BUILDING CONTRACT - DEBT RELIEF IMF	INTERNATIONAL MONETARY FUND*FONDS MONETAIRE INTERNATIONAL	05-03-2020	13-10-2022	31-12-2023	15-04-2020	VLF	T05.665	9.000.000,00
Op	SO	T05.1179	CONTRIBUTION AGREEMENT NO. T05-EUTF-HOA-SOM-57 (COM.T05.1179) ACCELERATED SOCIO-ECONOMIC EMPOWERMENT OF YOUTH. TOTAL COST = 6,366,400. EU CONTRIBUTION = 6,000,000.2	UNITED NATIONS POPULATION FUND*FONDDES NATIONS UNIES POUR LA POPULATION	26-08-2020	25-12-2023	31-12-2025	29-12-2021	VLF	T05.666	6.000.000,00
Op	SO	T05.1183	T05-EUTF-HOA-SO-46.6 - JOINT RULE OF LAW PROGRAMME IN SOMALILAND 2020-2022	UNITED NATIONS DEVELOPMENT PROGRAMME*PROGRAMME DES NATIONS UNIES POURLE DEVELOPPEMENT	05-06-2020	04-06-2022	29-12-2023	23-12-2021	VLF	T05.461	4.000.000,00
Op	SO	T05.1241	T05-EUTF-HOA-SO-57- FINANCE FOR INCLUSIVE GROWTH IN SOMALIA (FIG 2 SOMALIA) - AECF	THE AECF	11-09-2020	10-03-2024	31-12-2024	21-12-2021	VLF	T05.666	4.500.000,00
Op	SO	T05.1252	T05-EUTF-HOA-SO-57-10 RESILIENT FISHERIES AND LIVESTOCK VALUE CHAIN FOR INCLUSIVE AND SUSTAINABLE GROWTH IN SOMALIA - FAO	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS*ORGANISATION DES NATIONS UNIES POUR L'ALIMENTATION ET L'AGRICULTURE	01-10-2020	31-01-2024	31-12-2024	16-09-2020	VLF	T05.666	14.700.000,00
Op	SO	T05.1260	T05-EUTF-HOA-SO-46-08 PARTNERSHIP COORDINATION FACILITY PROJECT FOR SOMALIA - (ADDENDUM 2) UNOPS	UNITED NATIONS OFFICE FOR PROJECT SERVICES*BUREAU DES NATIONS UNIES POUR LES SERVICES D'APPUI AUX PROJETS	18-08-2020	31-05-2023	31-12-2024	23-11-2020	VLF	T05.461	2.000.000,00
Op	SO	T05.1261	T05-EUTF-HOA-SO-23-03 PARTNERSHIP COORDINATION FACILITY PROJECT FOR SOMALIA - (ADDENDUM 2) UNOPS	UNITED NATIONS OFFICE FOR PROJECT SERVICES*BUREAU DES NATIONS UNIES POUR LES SERVICES D'APPUI AUX PROJETS	18-08-2020	31-05-2023	31-12-2024	23-11-2020	VLF	T05.196	500.000,00
Op	SO	T05.1292	T05-EUTF-HOA-SO-57.08 INFRASTRUCTURES FOR SOCIO-ECONOMIC DEVELOPMENT (ISED) - NORDIC INTERNATIONAL SUPPORT FOUNDATION	NORDIC INTERNATIONAL SUPPORT FOUNDATION NIS	18-09-2020	17-03-2023	18-09-2024	22-10-2020	VLF	T05.666	11.000.000,00
Op	SO	T05.1299	T05-EUTF-HOA-SO-59.04 FWC SIEA 2018 - LOT 5 - BUDGET SUPPORT CONTRACT NO. FINHCRIS/2020/ 417-514 - MID-TERM REVIEW OF THE SOMALIA STATE AND RESILIENCE BUILDING CONTRACT AND SUPPORT TO DEBT RELIEF PROGRAMME	AARC (MANAGEMENT CONSULTANTS) LTD*	01-10-2020	31-12-2020	31-12-2023	22-06-2021	CL	T05.665	64.500,00
Op	SO	T05.1307	T05-EUTF-HOA-SO-57-12 SUPPORT TO POLICY DIALOGUE ON INVESTMENT CLIMATE IN SOMALIA	DAI GLOBAL BELGIUM	11-11-2020	10-03-2023	31-12-2024	20-04-2022	VLF	T05.666	1.799.900,00
Op	SO	T05.1309	T05-EUTF-HOA-SO-57-11 SAGAL - SOCIAL TRANSFERS TO VULNERABLE SOMALIE PEOPLE - CONCERN	CONCERN WORLDWIDE LBG	19-12-2020	18-03-2024	31-12-2024	01-07-2022	VLF	T05.666	27.000.000,00
Op	SO	T05.1311	T05-EUTF-HOA-SO-57-13 CONTRIBUTION TO THE NORDIC FUND IN SOMALIA - IFU	INDUSTRIALISERINGSFONDEN FOR UDVIKLINGSLANDENE IFU FORENING	01-01-2021	30-06-2024	31-12-2024	24-12-2020	VLF	T05.666	5.500.000,00
Op	SO	T05.1330	T05-EUTF-HOA-KE-58- 01 KAKUMA KALOBEYEI CHALLENGE FUND	INTERNATIONAL FINANCE CORPORATION*	10-12-2020	09-12-2024	30-06-2026	29-12-2020	VLF	T05.576	4.850.000,00
Op	SO	T05.1348	T05-EUTF-HOA-SO-16-02: 2STRENGTH THROUGH TOLERANCE2	INSTITUT EUROPEEN DE LA PAIX*EUROPEAN INSTITUTE OF PEACE	30-11-2020	29-11-2024	30-06-2026	11-05-2022	VLF	T05.58	4.740.000,00
Op	SO	T05.1430	T05-EUTF-HOA-SO-03.15- EMERGENCY OPERATIONAL RESPONSE TO COVID 19 IN SOMALIA TO SUPPORT THE PREVENTION OF LARGE SCALE COMMUNITY SPREAD - WHO	WORLD HEALTH ORGANIZATION *ORGANISATION MONDIALE DE LA SANTE	22-12-2021	21-12-2024	30-06-2025	29-12-2021	VLF	T05.7	5.000.000,00
Op	SO	T05.1580	T05-EUTF-HOA-SO-59-05 PARTNERSHIP COORDINATION FACILITY-PHASE II - UNOPS	UNITED NATIONS OFFICE FOR PROJECT SERVICES*BUREAU DES NATIONS UNIES POUR LES SERVICES D'APPUI AUX PROJETS	02-08-2021	01-05-2023	31-12-2025	13-01-2022	VLF	T05.665	4.500.000,00

ADM / OP	Managing Entity	L2 Ref	L2 User Reference	LE Official Name	LC Project Start Date	LC Project End Date	L2 FDI Date	Com L2 Last Accepted Pay. Date	Legal Com. Status Code	L1 Ref	L2 committed Amount
Op	SO	T05.1624	T05-EUTF-HOA-SO-03-17: EXPENDITURE VERIFICATION FOR 'DURABLE SOLUTIONS FOR IDPS AND RETURNEES IN SOMALIA (DSIRS)'	MERALI'S PARTNERSHIP*	01-03-2022	28-02-2023	01-09-2024		VLF	T05.7	25.038,00
Op	SO	T05.1645	T05-EUTF-HOA-SO-03-18: HELIWAHOUSING SCHEME PROJECT - IOM	INTERNATIONAL ORGANIZATION FOR MIGRATION			31-12-2024		VLF	T05.7	2.558.308,00
Op	SO	T05.1664	T05-EUTF-HOA-SO-03-19 THIRD PARTY MONITORING AND EVALUATION; SOMALIA EUTF PHASE III	PARTICIP GMBH	01-07-2022	30-06-2024	01-07-2025		VLF	T05.7	300.000,00
Op	SO	T05.1666	T05-EUTF-HOA-SO-23-05 THIRD PARTY MONITORING AND EVALUATION; SOMALIA EUTF PHASE III	PARTICIP GMBH	01-07-2022	30-06-2024	01-07-2025		VLF	T05.196	200.000,00
Op	SO	T05.1667	T05-EUTF-HOA-SO-46-09 THIRD PARTY MONITORING AND EVALUATION; SOMALIA EUTF PHASE III	PARTICIP GMBH	01-07-2022	30-06-2024	01-07-2025		VLF	T05.461	331.500,00
Op	SO	T05.1668	T05-EUTF-HOA-SO-59-06 SRBC CONTRIBUTION TO THE SOMALIA MULTI-PARTNER FUND TF 072283 & TF 072600	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT	29-12-2021	30-06-2024	31-12-2025	28-01-2022	VLF	T05.665	2.000.000,00
Op	SO	T05.1671	T05-EUTF-HOA-SO-23-04 BOSASO SPRING WATER SOURCE DEVELOPMENT - PHASE II	TERRE SOLIDALI ONLUS ASSOCIAZIONE*	30-12-2021	29-06-2024	31-12-2025	13-01-2022	VLF	T05.196	2.800.000,00
Op	SO	T05.168	T05-EUTF-HOA-SO-03-03 RE-INTEG 'ENHANCING SOMALIA'S RESPONSIVENESS TO THE MANAGEMENT AND REINTEGRATION OF MIXED MIGRATION FLOWS' - UNHCR	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES	01-01-2017	30-06-2018	31-12-2020	26-11-2020	CL	T05.7	5.000.000,00
Op	SO	T05.1724	TT05-EUTF-HOA-SO-03-4.2- "WADAJIR" -"ENHANCING DURABLE SOLUTIONS FOR AND REINTEGRATION OF DISPLACEMENT AFFECTED COMMUNITIES IN SOMALILAND-FUND TO PAY LAST INVOICE T05.3473	WORLD VISION DEUTSCHLAND EV*WVD	01-03-2017	30-11-2022	31-07-2023	10-11-2022	VLF	T05.7	5.000,00
Op	SO	T05.1735	T05-EUTF-HOA-SO-56-02 EXPENDITURE VERIFICATION AND SYSTEMS AUDIT OF CONTRACT T05-EUTF-HOA-SO-56-01 (T05.955) 'EU FLIGHT SERVICES TO SOMALIA; PROJECT	MERALI'S PARTNERSHIP*	22-12-2022	21-12-2023	30-06-2025		VLF	T05.580	38.893,75
Op	SO	T05.199	T05-EUTF-HOA-SO-03 - 4.1 RE-INTEG/ 'DURABLE SOLUTIONS FOR RETURNEES AND IDP'S IN SOMALIA (DSRSI)' CARE NL	STICHTING CARE NEDERLAND*	10-01-2017	09-04-2020	31-12-2022	31-05-2022	VLF	T05.7	9.000.000,00
Op	SO	T05.236	DE-COMMITMENT -T05-EUTF-HOA-SO-03-4.2- "WADAJIR" - "ENHANCING DURABLE SOLUTIONS FOR AND REINTEGRATION OF DISPLACEMENT AFFECTED COMMUNITIES IN SOMALILAND	WORLD VISION DEUTSCHLAND EV*WVD	01-03-2017	30-11-2022	31-07-2023	17-12-2021	VLF	T05.7	3.911.922,14
Op	SO	T05.240	T05-EUTF-HOA-SO-03-4.3 - "RE-INTEG: INNOVATIVE DURABLE SOLUTIONS FOR IDPS AND RETURNEES IN MOGADISHU THROUGH ENHANCED GOVERNANCE, EMPLOYMENT AND ACCESS TO BASIC AND PROTECTIVE SERVICES"	UNITED NATIONS HUMAN SETTLEMENTS PROGRAMME*PROGRAMME DES NATIONS UNIES POUR LES ETABLISSEMENTS HUMAINS	01-04-2017	31-03-2021	31-12-2022	26-12-2019	VLF	T05.7	9.453.391,54
Op	SO	T05.241	T05-EUTF-HOA-SO-03-4.4 - RE-INTEG: 'ENHANCING INTEGRATION OF DISPLACEMENT AFFECTED COMMUNITIES IN SOMALIA (EIDACS)' - CONCERN	CONCERN WORLDWIDE LBG	01-03-2017	31-05-2020	31-12-2022	30-08-2022	VLF	T05.7	4.000.000,00
Op	SO	T05.282	T05-EUTF-HOA-SO-03-4.5- RE-INTEG: 'DURABLE SOLUTION AND REINTEGRATION SUPPORT TO DISPLACEMENT AFFECTED COMMUNITIES IN JUBALAND' - NRC	STIFTELSEN FLYKTNINGHJELPEN*NORWEGIAN REFUGEE COUNCIL	01-04-2017	31-03-2020	31-12-2022	26-09-2022	VLF	T05.7	4.000.000,00
Op	SO	T05.362	T05-EUTF-HOA-SO-03-4.6 - "ENHANCING INTEGRATION OF DISPLACEMENT AFFECTED COMMUNITIES IN SOMALIA - BAIDOA (EIDACS-B) (RE-INTEG)"	CONCERN WORLDWIDE LBG	01-09-2017	31-08-2020	31-12-2022	27-07-2021	VLF	T05.7	1.000.000,00
Op	SO	T05.379	T05-EUTF-HOA-SO-03-05- "SUPPORTING THE DEVELOPMENT AND IMPLEMENTATION OF POLICIES FOR THE RETURN, REINTEGRATION AND PROTECTION OF IDPS AND REFUGEES" IDLO	INTERNATIONAL DEVELOPMENT LAW ORGANIZATION*ISTITUTO INTERNAZIONALE DIDIRITTO PER LO SVILUPPO	10-08-2017	09-08-2021	08-06-2023	27-07-2022	VLF	T05.7	2.967.280,00
Op	SO	T05.408	T05-EUTF-HOA-SO-16-1: SCOPING STUDY: DULQAAD IYO WADA HADAL- PROMOTING A CULTURE OF TOLERANCE AND DIALOGUE IN SOMALIA	THE BRITISH COUNCIL ROYAL CHARTER*	24-11-2017	23-02-2018	31-12-2018	07-06-2018	CL	T05.58	60.000,00

ADM / OP	Managing Entity	L2 Ref	L2 User Reference	LE Official Name	LC Project Start Date	LC Project End Date	L2 FDI Date	Com L2 Last Accepted Pay. Date	Legal Com. Status Code	L1 Ref	L2 committed Amount
Op	SO	T05.417	T05-EUTF-HOA-SO-23-01 RESTORE-BUILDING RESILIENCE IN NORTHERN SOMALIA	STIFTELSEN FLYKTINGHJELPEN*NORWEGIAN REFUGEE COUNCIL	11-11-2017	10-11-2020	31-12-2022	09-06-2022	VLF	T05.196	4.000.000,00
Op	SO	T05.527	T05-EUTF-REG-HOA-02-11 - SOMALIA VIDEO - INTERNATIONAL WOMEN'S DAY 2018	ELMAN PEACE & HUMAN RIGHTS CENTRE	14-03-2018	30-06-2018	31-12-2018	11-04-2018	CL	T05.31	2.500,00
Op	SO	T05.532	T05-EUTF-HOA-SO-46.01 STRATEGIC PARTNERSHIP FOR SUSTAINABLE SECURITY- SAHAN	SAHAN FOUNDATION LIMITED	16-03-2018	15-01-2023	15-07-2024	19-12-2022	VLF	T05.461	2.699.370,00
Op	SO	T05.570	T05-EUTF-HOA-SO-46-02 - SUPPORT TO JOINT POLICE PROGRAMME - UNOPS	UNITED NATIONS OFFICE FOR PROJECT SERVICES*BUREAU DES NATIONS UNIES POUR LES SERVICES D'APPUI AUX PROJETS	06-06-2018	05-01-2025	05-07-2026	15-11-2022	VLF	T05.461	23.000.000,00
Op	SO	T05.574	T05-EUTF-HOA-SO-47.1 COMUNITY RESILIENCE IN SOMALILAND & PUTLAND (CRISP) - DFN	UTVIKLINGSFONDET*THE DEVELOPMENT FUND	01-07-2018	30-04-2022	31-12-2022	30-09-2021	VLF	T05.460	3.968.707,00
Op	SO	T05.584	T05-EUTF-HOA-SO-23.02 BOSSASO SPRING WATER SOURCES DEVELOPMENT	TERRE SOLIDALI ONLUS ASSOCIAZIONE*	01-07-2018	31-12-2022	31-07-2022	23-11-2022	VLF	T05.196	5.000.000,00
Op	SO	T05.670	T05-EUTF-HOA-SO-57.02 STABILISATION AND PEACE DIVIDENDS - NORDIC INTERNATIONAL SUPPORT FOUNDATION	NORDIC INTERNATIONAL SUPPORT FOUNDATION NIS	19-09-2018	31-03-2023	30-09-2024	22-03-2021	VLF	T05.666	12.000.000,00
Op	SO	T05.672	T05-EUTF-HOA-SO-57.01 *SOMALI STABILITY FUND II - SSF II*	UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND*PRE BREXIT	21-09-2018	31-03-2020	31-12-2021	26-08-2021	VLF	T05.666	2.000.000,00
Op	SO	T05.708	T05-EUTF-HOA-SO-59.02 FINANCING AGREEMENT STATE AND RESILIENCE BUILDING CONTRACT - BUDGET SUPPORT	SOOMAALIYA JUMHURIYYAT AS SUMAL* REPUBLIQUE DE SOMALIE REPUBLIC OF SOMALIA	14-10-2018	13-10-2022	14-10-2026	14-07-2022	VLF	T05.665	82.900.000,00
Op	SO	T05.712	T05-EUTF-HOA-SO-59-01 SUPPORT TO THE FINANCIAL GOVERNANCE COMMITTEE - ADAM SMITH	ADAM SMITH INTERNATIONAL LTD*	22-11-2018	21-07-2021	31-12-2022	09-12-2021	CL	T05.665	381.565,10
Op	SO	T05.723	T05-EUTF-HOA-SO-03-10 - *AMPLIFYING DURABLE SOLUTIONS IN SOMALIA (ADSS)* WITH AFRICA'S VOICES FOUNDATION	AFRICA'S VOICES FOUNDATION LIMITED	13-11-2018	12-06-2019	31-12-2020	05-08-2019	CL	T05.7	150.000,00
Op	SO	T05.729	T05-EUTF-HOA-SO-59.03 TECHNICAL ASSISTANCE TO SUPPORT BUDGET SUPPORT IN SOMALIA (COM T05.729)	ADAM SMITH INTERNATIONAL LTD*	15-01-2019	14-03-2023	14-09-2024	12-12-2022	VLF	T05.665	7.075.000,00
Op	SO	T05.777	T05-EUTF-HOA-SO-47- 02 RESTORE 2: FROM SURVIVING TO THRIVING -STRENGTHENING RESILIENCE OF VULNERABLE HOUSEHOLDS AND COMMUNITIES IN NORTHERN SOMALIA - WORLD VISION GERMANY	WORLD VISION DEUTSCHLAND EV*WVD	01-01-2019	31-12-2022	31-12-2022	14-07-2022	VLF	T05.460	4.000.000,00
Op	SO	T05.784	T05-EUTF-HOA-SO-57-03 SERVICE CONTRACT-THIRD PARTY MONITORING AND EVALUATION II, SOMALIA - PARTICIP	PARTICIP GMBH	21-12-2018	20-06-2022	31-12-2022	22-07-2022	VLF	T05.196	0,00
Op	SO	T05.784	T05-EUTF-HOA-SO-57-03 SERVICE CONTRACT-THIRD PARTY MONITORING AND EVALUATION II, SOMALIA - PARTICIP	PARTICIP GMBH	21-12-2018	20-06-2022	31-12-2022	22-07-2022	VLF	T05.461	0,00
Op	SO	T05.784	T05-EUTF-HOA-SO-57-03 SERVICE CONTRACT-THIRD PARTY MONITORING AND EVALUATION II, SOMALIA - PARTICIP	PARTICIP GMBH	21-12-2018	20-06-2022	31-12-2022	22-07-2022	VLF	T05.58	0,00
Op	SO	T05.784	T05-EUTF-HOA-SO-57-03 SERVICE CONTRACT-THIRD PARTY MONITORING AND EVALUATION II, SOMALIA - PARTICIP	PARTICIP GMBH	21-12-2018	20-06-2022	31-12-2022	22-07-2022	VLF	T05.666	2.233.800,00
Op	SO	T05.784	T05-EUTF-HOA-SO-57-03 SERVICE CONTRACT-THIRD PARTY MONITORING AND EVALUATION II, SOMALIA - PARTICIP	PARTICIP GMBH	21-12-2018	20-06-2022	31-12-2022	22-07-2022	VLF	T05.7	0,00
Op	SO	T05.789	T05-EUTF-HOA-SO-46-03/46-04/46-05/03-11/03-12/57-07 - UN MULTI-PARTNER TRUST FUND: SUPPORT TO THE JUSTICE,CORRECTIONS, SECURITY LOCAL GOVERNANCE PROGRAMMES	UNITED NATIONS DEVELOPMENT PROGRAMME*PROGRAMME DES NATIONS UNIES POURLE DEVELOPPEMENT	22-12-2018	21-12-2022	30-06-2024	25-09-2020	VLF	T05.461	12.300.000,00
Op	SO	T05.789	T05-EUTF-HOA-SO-46-03/46-04/46-05/03-11/03-12/57-07 - UN MULTI-PARTNER TRUST FUND: SUPPORT TO THE JUSTICE,CORRECTIONS, SECURITY LOCAL GOVERNANCE	UNITED NATIONS DEVELOPMENT PROGRAMME*PROGRAMME DES NATIONS UNIES POURLE DEVELOPPEMENT	22-12-2018	21-12-2022	30-06-2024	25-09-2020	VLF	T05.666	3.000.000,00

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			PROGRAMMES								
Op	SO	T05.789	T05-EUTF-HOA-50-46-03/46-04/46-05/03-11/03-12/57-07 - UN MULTI-PARTNER TRUST FUND: SUPPORT TO THE JUSTICE,CORRECTIONS, SECURITY LOCAL GOVERNANCE PROGRAMMES	UNITED NATIONS DEVELOPMENT PROGRAMME*PROGRAMME DES NATIONS UNIES POUR LE DEVELOPPEMENT	22-12-2018	21-12-2022	30-06-2024	25-09-2020	VLF	T05.7	2.000.000,00
Op	SO	T05.842	T05-EUTF-HOA-50-57-04 PRIVATE SECTORE DEVELOPMENT PROGRAMME IN SOMALIA (PROGRAM SINGLE DONOR TRUST FUND NR TF073284 - IFC	INTERNATIONAL FINANCE CORPORATION*	26-04-2019	30-04-2024	30-10-2025	13-06-2019	VLF	T05.666	1.500.000,00
Op	SO	T05.909	T05-EUTF-HOA-50-57-05 TERRITORIAL INTEGRATION AND PLANNING FACILITY FOR THE ILED PROGRAMME - ADAM SMITH INTERNATIONAL	ADAM SMITH INTERNATIONAL LTD*	30-05-2019	29-05-2023	31-12-2024	22-12-2022	VLF	T05.666	5.700.000,00
Op	SO	T05.915	DE-COMMITMENT AND CLOSURE -T05-EUTF-HOA-50-57-06 SOCIAL TRANSFERS - TECHNICAL SUPPORT TO THE DONOR WORKING GROUP AND TO THE GOVERNEMENT IN SOMALIA - PHASE ONE - DAI	DAI GLOBAL BELGIUM	10-06-2019	09-12-2020	31-12-2021	01-08-2021	CL	T05.666	958.485,62
Op	SO	T05.955	T05-EUTF-HOA-50-56-01 SOMALIA OPERATIONAL SUPPORT (AIR TRANSPORT) SERVICES	SEVEN FOUR EIGHT AIR SERVICES (K) LIMITED*748 AIR SERVICES (K)	01-08-2019	22-08-2022	23-02-2024	09-09-2022	VLF	T05.580	7.973.541,67
Op	SO	T05.96	DE-COMMITMENT-T05.EUTF-HOA-50-03-01- DRC - MAPPING MIGRATION INTERVENTIONS IN SOMALIA	DANSK FLYGTNINGEHAJLP FORENING* DANISH REFUGEE COUNCIL	13-09-2016	12-12-2016	31-12-2018	19-05-2017	CL	T05.7	32.719,87
Op	SO	T05.995	T05-EUTF-REG-REG-02-29 TCF - TRAVEL COST - WORKSHOP ETHIOPIA JUNE 2019 -DEL SOMALIA - ELITE TRAVEL	ELITE TRAVEL SERVICES LIMITED	26-09-2019	25-03-2020	31-12-2020	01-10-2019	CL	T05.31	2.820,00
Op	SS	T05.1064	T05-EUTF-HOA-55-74-01 SOUTH SUDAN HEALTH POOLED FUND (HPF 3)	UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND*PRE BREXIT	01-01-2020	30-06-2023	01-01-2025	05-12-2022	VLF	T05.904	20.625.000,00
Op	SS	T05.1080	T05-EUTF-HOA-55-49-03 SOUTH SUDAN RURAL DEVELOPMENT: STRENGTHENING SMALLHOLDER'S RESILIENCE IN GREATER UPPER NILE	INTERNATIONAL RESCUE COMMITTEE UK*IRC UK	01-01-2020	31-12-2023	01-07-2025	21-11-2022	VLF	T05.463	6.375.000,00
Op	SS	T05.1105	T05-EUTF-HOA-55-61-01 SUPPORT THE MONITORING AND OVERSEEING OF THE IMPLEMENTATION OF THE REVITALISED AGREEMENT ON THE RESOLUTION OF CONFLICT IN SOUTH SUDAN	THE JOINT MONITORING AND EVALUATION COMMISSION	01-01-2020	28-02-2023	31-08-2024	14-12-2022	VLF	T05.812	2.000.000,00
Op	SS	T05.1167	T05-EUTF-HOA-55-74-02 SOUTH SUDAN COVID-19 PREPAREDNESS AND RESPONSE	WORLD HEALTH ORGANIZATION*ORGANISATION MONDIALE DE LA SANTE	01-05-2020	31-05-2021	31-07-2022	06-05-2020	VLF	T05.904	1.000.000,00
Op	SS	T05.1209	T05-EUTF-HOA-55-84-01 TECHNICAL ASSISTANCE FOR EU FUNDED INFRASTRUCTURES AND THE OUTREACH EDUCATION PROGRAMMES IN SOUTH SUDAN (PART 1)	GUTKNECHT	29-06-2020	28-06-2023	31-01-2025	06-07-2022	VLF	T05.1108	600.000,00
Op	SS	T05.1210	T05-EUTF-HOA-55-75-01 TECHNICAL ASSISTANCE FOR EU FUNDED INFRASTRUCTURES AND THE OUTREACH EDUCATION PROGRAMMES IN SOUTH SUDAN (PART 2)	GUTKNECHT	29-06-2020	28-06-2023	31-01-2025		VLF	T05.905	149.996,00
Op	SS	T05.1233	T05-EUTF-HOA-55-84-02 FEEDER ROAD CONSTRUCTION TO STRENGTHEN THE LIVELIHOODS AND RESILIENCE OF RURAL COMMUNITIES: TO IMPROVE CONNECTIVITY FOR THE VULNERABLE COMMUNITIES IN NORTHERN AND WESTERN BAHR EL GHAZAL STATES 2 SOUTH SUDAN	UNITED NATIONS OFFICE FOR PROJECT SERVICES*BUREAU DES NATIONS UNIES POUR LES SERVICES D'APPUI AUX PROJETS	02-08-2020	01-08-2024	28-02-2025	24-09-2021	VLF	T05.1108	13.000.000,00
Op	SS	T05.1240	T05-EUTF-HOA-55-74-03 COVID-19, SUPPLY AND MANAGEMENT OF PERSONAL PROTECTIVE EQUIPMENT	WORLD FOOD PROGRAMME*PROGRAMME ALIMENTAIRE MONDIAL	06-08-2020	05-08-2021	31-01-2023	07-08-2020	CL	T05.904	2.000.000,00
Op	SS	T05.1246	INTEGRATE TOMASZ IWANOW (SERVICE CONTRACT) FOR T05-EUTF-HOA-55-50-06.T05.1246 - TECHNICAL ASSISTANCE TO THE SOUTH SUDAN'S MINISTRY OF EAST AFRICAN COMMUNITY AFFAIRS	INTERGRATE TOMASZ IWANOW & CO. LTD	21-08-2020	20-08-2021	02-01-2023	29-11-2021	CL	T05.464	199.698,30
Op	SS	T05.1288	T05-EUTF-HOA-55-93-01 JOBS CREATION AND TRADE DEVELOPMENT PROJECT	INTERNATIONAL TRADE CENTRE	01-09-2020	31-08-2024	28-02-2026	24-03-2022	VLF	T05.1197	4.825.000,00
Op	SS	T05.1298	T05-EUTF-HOA-55-75-03 OUTREACH - SUPPORT TO EDUCATION IN HARD TO REACH AREAS IN SOUTH SUDAN	UNITED NATIONS CHILDREN'S FUND*LE FFONDS DES NATIONS UNIES POUR	01-10-2020	30-06-2023	31-12-2024	07-04-2022	VLF	T05.905	14.700.000,00

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				L'ENFANCE							
Op	SS	T05.1318	T05-EUTF-HOA-SS-84-03 FEEDER ROADS TO STRENGTHEN THE LIVELIHOODS AND RESILIENCE OF RURAL COMMUNITIES: TO IMPROVE FOOD SECURITY OF THE TARGET VULNERABLE POPULATIONS IN NORTHERN AND WESTERN BAHR EL GHAZAL STATES ; SOUTH SUDAN	WORLD FOOD PROGRAMME*PROGRAMME ALIMENTAIRE MONDIAL	20-10-2020	19-10-2024	30-04-2026	24-09-2021	VLF	T05.1108	22.100.000,00
Op	SS	T05.1338	CTR TECHNICAL SUPPORT FOR TRANSITIONAL JUSTICE (SOUTH SUDAN) T05-EUTF-HOA-SS-61-02.T05.1338	BUSINESS AND STRATEGIES IN EUROPE*	09-11-2020	08-11-2023	31-05-2025	15-12-2021	VLF	T05.812	598.250,00
Op	SS	T05.1386	T05-EUTF-HOA-SS-85-03 (T05.1386) PRIDE: EMPOWERED WOMEN, INCLUDING PERSONS WITH DISABILITIES, CONTRIBUTETO INCLUSIVE DEVELOPMENT OF THEIR COMMUNITIES IN AND AROUND WAU AND GOGRIAL WEST COUNTIES;	STICHTING DORCAS AID INTERNATIONAL 'L'AIDE DE DORCAS INTERNATIONALE	01-02-2021	31-07-2023	28-12-2024	27-01-2021	VLF	T05.1109	999.982,00
Op	SS	T05.1390	GRASS ROOT LEVEL PEACE BUILDING AND RECONCILIATION ACTIVITIES SUPPORT - T05-EUTF-HOA-SS-61-03.T05.1390	KIRKENS NODHJELP FORENING*NORWEGIAN CHURCH AID ASSOCIATION AYUDA DE LA IGLESIA NORUEGA	01-01-2021	31-12-2023	31-12-2024	14-12-2020	VLF	T05.812	1.900.000,00
Op	SS	T05.1394	STRENGTHENING LOCAL CONFLICT PREVENTION AND RESOLUTION MECHANISMS IN SOUTH SUDAN T05-EUTF-HOA-SS-61-04.T05.1394 (CO-FUNDED WITH T05-EUTF-HOA-SS-50-07.T05.1398)	SWISSPEACE SCHWEIZERISCHE FRIEDENSSTIFTUNG*	01-02-2021	31-01-2023	31-07-2024	21-06-2022	VLF	T05.812	301.750,00
Op	SS	T05.1398	STRENGTHENING LOCAL CONFLICT PREVENTION AND RESOLUTION MECHANISMS IN SOUTH SUDAN T05-EUTF-HOA-SS-50-07.T05.1398 (CO-FUNDED WITH T05-EUTF-HOA-SS-61-04.T05.1394)	SWISSPEACE SCHWEIZERISCHE FRIEDENSSTIFTUNG*	01-02-2021	31-01-2023	31-07-2024	21-06-2022	VLF	T05.464	298.250,00
Op	SS	T05.1399	T05-EUTF-HOA-SS-85-04- CTR (T05.1399) : DANCHURCHAID (DCA); THE FUTURE IS EQUAL - EMPOWERMENT OF WOMEN IN UPPER NILE STATE.	FOLKEKIRKENS NODHJAE LP*DANCHURCHAID	01-02-2021	31-01-2023	30-06-2024	27-10-2022	VLF	T05.1109	1.000.000,00
Op	SS	T05.1400	T05-EUTF-HOA-SS-85 SOUTH SUDAN WOMEN EMPOWERMENT-CTR (T05.1400):STICHTING CORDAID; SOUTH SUDAN WOMEN EMPOWERMENT	STICHTING CORDAID*CORDAID FOUNDATION	01-02-2021	31-01-2023	01-07-2024	28-01-2021	VLF	T05.1109	900.000,00
Op	SS	T05.1402	DEFEND HER RIGHTS ; CHAMPIONING WOMEN EMPOWERMENT IN JONGLEI, SOUTH SUDAN_T05-EUTF-HOA-SS-85-01 (T05.1402)	STICHTING ZOA*	15-01-2021	14-01-2024	14-07-2025	27-01-2021	VLF	T05.1109	900.000,00
Op	SS	T05.1412	T05-EUTF-HOA-SS-50-08 ELABORATION OF THE COUNTRY ENVIRONMENTAL PROFILE FOR SOUTH SUDAN 2020/419864 SIEA FWC	SOGEROM SA*	02-03-2021	01-01-2022	31-12-2022	07-07-2022	CL	T05.464	91.600,00
Op	SS	T05.1415	T05-EUTF-HOA-SS-50-09 TECHNICAL ASSISTANCE FOR POLICY REVIEWS AND REGULATORY FRAMEWORKS DEVELOPMENT IN SUPPORT OF THE KEY CAMP/IDMP IMPLEMENTING MINISTRIES ; SOUTH SUDAN 2020/419595 SIEA FWC	PROJECT PLANNING & MANAGEMENT OOD	01-02-2021	31-01-2023	31-07-2023	23-06-2022	VLF	T05.464	413.000,00
Op	SS	T05.1426	REDUCING INEQUALITY AND GENDER-BASED VIOLENCE IN SOUTH SUDAN_T05-EUTF-HOA-SS-85-02-01 (T05.1426)	LEGAL ACTION WORLDWIDE	01-01-2021	31-12-2023	30-06-2025	27-01-2021	VLF	T05.1109	972.000,00
Op	SS	T05.1461	T05-EUTF-HOA-SS-50-10 TECHNICAL ASSISTANCE FOR THE ESTABLISHMENT OF THE SOUTH SUDAN'S PUBLIC PROCUREMENT AND ASSETS DISPOSAL AUTHORITY (PPADA) 2020/420964 SIEA FWC	DT GLOBAL IDEV EUROPE S.L.U.	15-03-2021	14-03-2022	14-09-2023	25-07-2022	VLF	T05.464	292.250,00
Op	SS	T05.1474	T05-EUTF-HOA-SS-50-11 (T05.1474) IMPACT ASSESSMENT OF EU FUNDED ACTIONS CONTRIBUTING TO SUSTAINABLE PEACE AND RECONCILIATION IN SOUTH SUDAN	ALTAIR ASESORES SL	15-03-2021	18-03-2022	04-01-2023	19-04-2022	CL	T05.464	281.650,00
Op	SS	T05.1496	T05-EUTF-HOA-SS-48-03 COMMUNICATING THE EU EMERGENCY TRUST FUND FOR AFRICA IN SOUTH SUDAN (PART 1)	AGRICONSULTING EUROPE SA*AESA	29-04-2021	28-04-2024	31-10-2025	26-05-2022	VLF	T05.462	50.000,00

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Op	SS	T05.1497	T05-EUTF-HOA-SS-50-12 COMMUNICATING THE EU EMERGENCY TRUST FUND FOR AFRICA IN SOUTH SUDAN (PART 2)	AGRICONSULTING EUROPE SA*AESA	29-04-2021	28-04-2024	31-10-2025	18-05-2021	VLF	T05.464	75.000,00
Op	SS	T05.1498	T05-EUTF-HOA-SS-61-05 COMMUNICATING THE EU EMERGENCY TRUST FUND FOR AFRICA IN SOUTH SUDAN (PART 3)	AGRICONSULTING EUROPE SA*AESA	29-04-2021	28-04-2024	31-10-2025	18-08-2022	VLF	T05.812	50.000,00
Op	SS	T05.1499	T05-EUTF-HOA-SS-74-04 COMMUNICATING THE EU EMERGENCY TRUST FUND FOR AFRICA IN SOUTH SUDAN (PART 4)	AGRICONSULTING EUROPE SA*AESA	29-04-2021	28-04-2024	31-10-2025	18-08-2022	VLF	T05.904	25.000,00
Op	SS	T05.1500	T05-EU TF-HOA-SS-75-04 COMMUNICATING THE EU EMERGENCY TRUST FUND FOR AFRICA IN SOUTH SUDAN (PART 5)	AGRICONSULTING EUROPE SA*AESA	29-04-2021	28-04-2024	31-10-2025		VLF	T05.905	50.000,00
Op	SS	T05.1501	T05-EUTF-HOA-SS-84-04 COMMUNICATING THE EU EMERGENCY TRUST FUND FOR AFRICA IN SOUTH SUDAN (PART 6)	AGRICONSULTING EUROPE SA*AESA	29-04-2021	28-04-2024	31-10-2025		VLF	T05.1108	50.000,00
Op	SS	T05.1502	T05-EUTF-HOA-SS-85-06 COMMUNICATING THE EU EMERGENCY TRUST FUND FOR AFRICA IN SOUTH SUDAN (PART 7)	AGRICONSULTING EUROPE SA*AESA	29-04-2021	28-04-2024	31-10-2025		VLF	T05.1109	50.000,00
Op	SS	T05.1503	T05-EUTF-HOA-SS-93-02 COMMUNICATING THE EU EMERGENCY TRUST FUND FOR AFRICA IN SOUTH SUDAN (PART 8)	AGRICONSULTING EUROPE SA*AESA	29-04-2021	28-04-2024	31-10-2025		VLF	T05.1197	24.973,00
Op	SS	T05.1529	T05-EUTF-HOA-SS-50-13 DEVELOPMENT OF E-GOVERNMENT STRATEGY OF SOUTH SUDAN 2021/424582 SIEA FWC	DT GLOBAL IDEV EUROPE S.L.U.	01-07-2021	20-04-2022	30-06-2023	06-07-2021	VLF	T05.464	118.100,00
Op	SS	T05.1542	T05-EUTF-HOA-SS-06-03 EXPENDITURE VERIFICATION OF IMPACT SOUTH SUDAN	DELOITTE BEDRIJFSREVISOREN/REVISEURS D'ENTREPRISES	15-07-2021	14-07-2022	31-01-2024		VLF	T05.10	25.101,00
Op	SS	T05.1614	INTEGRATE TOMASZ IWANOW (SERVICE CONTRACT) FOR T05-EUTF-HOA-SS-50-14 - T05.1614 - SUPPORT TO THE SOUTH SUDAN'S MINISTRY OF EAST AFRICAN COMMUNITY AFFAIRS	INTERGRATE TOMASZ IWANOW & CO. LTD	06-12-2021	05-08-2022	29-02-2024	15-12-2022	VLF	T05.464	99.900,00
Op	SS	T05.1623	SIGNATURE OF THE SPECIFIC CONTRACT FWC SIEA N° 2021/428-870 T05-EUTF-HOA-SS-50-15 (T05.1623) IDENTIFICATION AND FORMULATION MISSION: SUPPORTING THE GREEN AND RESILIENT ECONOMY IN SOUTH SUDAN.	DT GLOBAL IDEV EUROPE S.L.U.	15-01-2022	31-10-2022	14-11-2023	18-08-2022	VLF	T05.464	94.600,00
Op	SS	T05.17	T05-EUTF-HOA-SS-05-01 'SUPPORT TO STABILISATION TROUGH IMPROVED RESOURCE, ECONOMIC AND FINANCIAL MANAGEMENT IN SOUTH SUDAN'	ECORYS NEDERLAND BV'	04-04-2016	03-09-2016	31-12-2020	13-03-2017	CL	T05.9	715.428,94
Op	SS	T05.1701	EXPENDITURE VERIFICATION OF CONTRACT FOOD/2015/369-548 ZOA T05-EUTF-HOA-SS-50 TECHNICAL COOPERATION FACILITY (TCF)	DELOITTE BEDRIJFSREVISOREN/REVISEURS D'ENTREPRISES	25-08-2022	24-08-2023	29-12-2023		VLF	T05.464	29.975,00
Op	SS	T05.19	T05-EUTF-HOA-SS-04- 01'HEALTH POOLED FUND 2 - SOUTH SUDAN'	UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND*PRE BREXIT	01-07-2016	30-06-2018	31-12-2020	17-05-2018	CL	T05.8	20.000.000,00
Op	SS	T05.286	T05-EUTF-HOA-SS-06-01 'IMPACT SOUTH SUDAN'	BMB MOTT MACDONALD BV'	10-04-2017	09-06-2020	31-12-2021	02-03-2021	VLF	T05.10	31.541.634,17
Op	SS	T05.354	T05-EUTF-HOA-SS-21-01 STRENGTHENING THE LIVELIHOODS RESILIENCE OF PASTORAL AND AGRO-PASTORAL COMMUNITIES IN SOUTH SUDAN'S CROSS-BORDER AREAS WITH SUDAN, ETHIOPIA, KENYA AND UGANDA	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS*ORGANISATION DES NATIONS UNIES POUR L'ALIMENTATION ET L'AGRICULTURE	01-08-2017	31-03-2021	30-09-2022	20-08-2020	VLF	T05.194	27.580.000,00
Op	SS	T05.588	T05-EUTF-HOA-SS-50-01 TECHNICAL ASSISTANCE TO THE EU FUNDED INFRASTRUCTURE ACTIONS IN SOUTH SUDAN (III)	GUTKNECHT	18-06-2018	17-02-2020	31-08-2021	10-06-2020	CL	T05.464	481.628,35
Op	SS	T05.683	T05-EUTF-HOA-SS-48-01 (UNICEF) EDUCATION IN EMERGENCY PROGRAMME IN FOUR FORMER STATES IN SOUTH SUDAN (NORTHERN BAHR EL GHAZAL (NBEG),	UNITED NATIONS CHILDREN'S FUND*LE FFONDS DES NATIONS UNIES POUR L'ENFANCE	01-08-2018	31-12-2021	30-06-2022	25-04-2020	VLF	T05.462	13.875.000,00

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			WESTERN BAHR EL GHAZAL (WBEG), WARRAP AND EASTERN EQUATORIA)								
Op	SS	T05.684	T05-EUTF-HOA-SS-48-02 (WFP) EDUCATION IN EMERGENCY PROGRAMME IN FOUR FORMER STATES IN SOUTH SUDAN (NORTHERN BAHR EL GHAZAL (NBEG), WESTERN BAHR EL GHAZAL (WBEG), WARRAP AND EASTERN EQUATORIA)	WORLD FOOD PROGRAMME*PROGRAMME ALIMENTAIRE MONDIAL	01-08-2018	31-12-2021	30-06-2022	23-06-2020	VLF	T05.462	8.313.981,00
Op	SS	T05.689	EUTF 05-HOA-S 5-50-02 TECHNICAL COOPERATION FACILITY (TCF), INTEGRATE TOMASZ IWANOW	INTERGRATE TOMASZ IWANOW & CO. LTD	25-09-2018	24-03-2020	30-06-2021	12-08-2020	CL	T05.464	299.435,62
Op	SS	T05.692	T05-EUTF-HOA-SS-06-02 MID-TERM EVALUATION OF "IMPACT SOUTH SUDAN T05-EUTF-HOA-SS-06-01", FINHCRIS/2018/ 399-875	IBF INTERNATIONAL CONSULTING	24-09-2018	10-02-2019	09-08-2020	27-02-2019	CL	T05.10	95.742,00
Op	SS	T05.753	T05-EUTF-HOA-S 5-50-03, MAPPING OF INTERVENTIONS IN SOUTH SUDAN (2018/401393, FWC SIEA 2018)	PROJECT PLANNING & MANAGEMENT OOD	07-12-2018	24-07-2019	05-06-2020	20-12-2019	CL	T05.464	53.344,57
Op	SS	T05.836	T05-EUTF-HOA-SS-49-01 SOUTH SUDAN RURAL DEVELOPMENT: STRENGTHENING SMALLHOLDERS' RESILIENCE IN NORTHERN BAHR EL-GHAZAL	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS*ORGANISATION DES NATIONS UNIES POUR L'ALIMENTATION ET L'AGRICULTURE	16-04-2019	15-04-2023	13-10-2024	15-11-2021	VLF	T05.463	2.000.000,00
Op	SS	T05.941	T05-EUTF-HOA-SS-49-02 FOOD SECURITY & RESILIENCE IN TRANSITIONING ENVIRONMENTS - FORESITE	WORLD VISION AUSTRALIA*	26-07-2019	25-03-2023	30-09-2024	12-05-2022	VLF	T05.463	6.375.000,00
Op	SS	T05.963	EUTF-HOA-SS-50-04 STUDY ON THE TRANSBOUNDARY NEEDS AND OPPORTUNITIES FOR CONSERVATION, NATURAL RESOURCE MANAGEMENT, SECURITY, AND STABILIZATION IN THE SOUTH SUDAN-ETHIOPIA BOMA-GAMBELLA LANDSCAPE	SOGEROM SA*	30-08-2019	31-01-2020	14-07-2021	28-02-2020	CL	T05.464	53.407,00
Op	SS	T05.970	EUTF 05-HOA-SS-50-05 SUPPORT THE IDENTIFICATION AND FORMULATION OF A "WOMEN EMPOWERMENT PROGRAMME" IN SOUTH SUDAN (FWC SIEA 2018 RFS 2019/408632)	IBF INTERNATIONAL CONSULTING	26-08-2019	23-12-2019	31-12-2020	13-08-2020	CL	T05.464	73.470,00
Op	TD	T05.109	T05-EUTF-SAH-TD-02-01 PROJET DE RENFORCEMENT DE LA RÉSILIENCE ET DE LA COHABITATION PACIFIQUE AU TCHAD (PRCPT)	DEUTSCHE GESELLSCHAFT FÜR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	01-10-2016	30-04-2023	30-03-2024	03-06-2022	VLF	T05.72	22.250.000,00
Op	TD	T05.1096	T05-EUTF-SAH-TD-01-09 - TRAVAUX DE CONSTRUCTION DE 120 SUPERSTRUCTURES POUR NOUVEAUX ET ANCIENS FORAGES RÉHABILITÉS D ₂ HYDRAULIQUE VILLAGEOISE, Y COMPRIS LA FOURNITURE ET LA POSE DE 120 POMPES À MOTRICITÉ HUMAINE AU TCHAD.	FUNDACION OXFAM INTERMON*OI	01-03-2020	31-10-2020	22-01-2022	08-02-2022	CL	T05.48	
Op	TD	T05.1096	T05-EUTF-SAH-TD-01-09 - TRAVAUX DE CONSTRUCTION DE 120 SUPERSTRUCTURES POUR NOUVEAUX ET ANCIENS FORAGES RÉHABILITÉS D ₂ HYDRAULIQUE VILLAGEOISE, Y COMPRIS LA FOURNITURE ET LA POSE DE 120 POMPES À MOTRICITÉ HUMAINE AU TCHAD.	VERGNET SA*	01-03-2020	31-10-2020	22-01-2022	08-02-2022	CL	T05.48	947.492,80
Op	TD	T05.1118	T05-EUTF-SAH-TD-01-10. CONSTRUCTION DE 20 UNITÉS DE PRODUCTION HYDRAULIQUE (UPH) ALIMENTÉES PAR L'ÉNERGIE PHOTOVOLTAÏQUE DANS LA ZONE DE HADJER LAMIS ET LAC (S/PRÉFECTURES DE MASSAKORY, MANI, MASSAGUET ET N ₂ GOURI) - LOT 1.	BERTHY SARL*BUREAU D'ETUDES ET DE REALISATIONS DES OUVRAGES HYDRO ET TX	05-03-2020	04-01-2021	31-12-2023	19-09-2022	VLF	T05.48	892.000,00
Op	TD	T05.1118	T05-EUTF-SAH-TD-01-10. CONSTRUCTION DE 20 UNITÉS DE PRODUCTION HYDRAULIQUE (UPH) ALIMENTÉES PAR L'ÉNERGIE PHOTOVOLTAÏQUE DANS LA ZONE DE HADJER LAMIS ET LAC (S/PRÉFECTURES DE MASSAKORY, MANI, MASSAGUET ET N ₂ GOURI) - LOT 1.	FUNDACION OXFAM INTERMON*OI	05-03-2020	04-01-2021	31-12-2023	19-09-2022	VLF	T05.48	
Op	TD	T05.1119	T05-EUTF-SAH-TD-01-11. CONSTRUCTION DE 20 UNITÉS DE PRODUCTION HYDRAULIQUE (UPH) ALIMENTÉES PAR	FUNDACION OXFAM INTERMON*OI	15-03-2020	17-06-2021	31-12-2022	29-10-2021	VLF	T05.48	

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			L2 ÉNERGIE PHOTOVOLTAÏQUE DANS LA ZONE DU LAC (S/PRÉFECTURE DE N2GOURI, BOL ET DOUM) 2 LOT2.								
Op	TD	T05.1119	T05-EUTF-SAH-TD-01-11_CONSTRUCTION DE 20 UNITÉS DE PRODUCTION HYDRAULIQUE (UPH) ALIMENTÉES PAR L2 ÉNERGIE PHOTOVOLTAÏQUE DANS LA ZONE DU LAC (S/PRÉFECTURE DE N2GOURI, BOL ET DOUM) 2 LOT2.	SOCIETE MODERNE DE CONSTRUCTION SARL*	15-03-2020	17-06-2021	31-12-2022	29-10-2021	VLF	T05.48	1.012.542,92
Op	TD	T05.1146	T05-EUTF-SAH-TD-06-02- COMMUNICATION ET VISIBILITE PRODECO	ASSOCIATION FEDERATION HANDICAP INTERNATIONAL*HI HANDICAP INTERNATIONAL FEDERATION	22-03-2020	21-11-2021	26-12-2023	07-04-2020	VLF	T05.219	99.977,00
Op	TD	T05.1276	T05-EUTF-SAH-TD-01 RESILIENCE ET EMPLOI AU LAC TCHAD (RESTE) TRAVAUX DE CONSTRUCTION DE 09 SYSTÈMES D'ADDUCTION D'EAU POTABLE ALIMENTÉS PAR ÉNERGIE THERMIQUES OU PHOTOVOLTAÏQUES. TRANSMISSION DU CONTRAT LOT 1.	BERTHY SARL*BUREAU D'ETUDES ET DE REALISATIONS DES OUVRAGES HYDRO ET TX	08-10-2020	03-08-2021	31-12-2022	01-10-2021	VLF	T05.48	1.073.152,00
Op	TD	T05.1276	T05-EUTF-SAH-TD-01 RESILIENCE ET EMPLOI AU LAC TCHAD (RESTE) TRAVAUX DE CONSTRUCTION DE 09 SYSTÈMES D'ADDUCTION D'EAU POTABLE ALIMENTÉS PAR ÉNERGIE THERMIQUES OU PHOTOVOLTAÏQUES. TRANSMISSION DU CONTRAT LOT 1.	FUNDACION OXFAM INTERMON*OI	08-10-2020	03-08-2021	31-12-2022	01-10-2021	VLF	T05.48	
Op	TD	T05.1277	T05-EUTF-SAH-TD-01-15_RESILIENCE ET EMPLOI AU LAC TCHAD (RESTE) TRAVAUX DE CONSTRUCTION DE 09 SYSTÈMES D2ADDUCTION D2EAU POTABLE (AEP) ALIMENTÉS PAR ÉNERGIE THERMIQUE OU PHOTOVOLTAÏQUE 2 LOT 2.	FUNDACION OXFAM INTERMON*OI	08-10-2020	06-11-2021	07-05-2023	26-01-2022	VLF	T05.48	
Op	TD	T05.1277	T05-EUTF-SAH-TD-01-15_RESILIENCE ET EMPLOI AU LAC TCHAD (RESTE) TRAVAUX DE CONSTRUCTION DE 09 SYSTÈMES D2ADDUCTION D2EAU POTABLE (AEP) ALIMENTÉS PAR ÉNERGIE THERMIQUE OU PHOTOVOLTAÏQUE 2 LOT 2.	SOCIETE MODERNE DE CONSTRUCTION SARL*	08-10-2020	06-11-2021	07-05-2023	26-01-2022	VLF	T05.48	993.877,30
Op	TD	T05.1294	T05-EUTF-SAH-REG-18-15_APPUI À LA FINALISATION DES ÉTUDES TECHNIQUES ET À L2ÉLABORATION DES DOSSIERS D2APPEL D2OFFRES POUR LES TRAVAUX.	MAHAMAT LAMINE	10-09-2020	24-10-2020	30-04-2021	14-12-2020	CL	T05.739	19.725,00
Op	TD	T05.1403	T05-EUTF-SAH-TD-01-14_APPUI TECHNIQUE À LA RÉCEPTION DES TRAVAUX D2UPH ET D2AEP	FUNDACION OXFAM INTERMON*OI	28-12-2020	27-06-2023	13-12-2024	18-07-2022	VLF	T05.48	
Op	TD	T05.1403	T05-EUTF-SAH-TD-01-14_APPUI TECHNIQUE À LA RÉCEPTION DES TRAVAUX D2UPH ET D2AEP	SOCIETE D ETUDES ET DES NOUVELLES ORIENTATIONS TECHNOLOGIQUES SARL*SENORT	28-12-2020	27-06-2023	13-12-2024	18-07-2022	VLF	T05.48	99.370,00
Op	TD	T05.1439	T05-EUTF-SAH-REG-18-03_MISE EN OEUVRE DU VOLET HYDRAULIQUE AU TCHAD	ACTION CONTRE LA FAIM*ACF	15-01-2021	14-01-2024	24-06-2025	12-04-2021	VLF	T05.739	5.550.000,00
Op	TD	T05.1458	T05-EUTF-REG-REG-02-51_ETUDE D2IMPACT DES ACTIVITÉS DE CASH TRANSFERT	NANDOUMABE	15-02-2021	14-08-2022	31-01-2024	07-04-2022	VLF	T05.31	60.000,00
Op	TD	T05.1494	T05-EUTF-SAH-REG-03-02_APPUI AU RENFORCEMENT DU SYSTÈME D2INFORMATION POLICIÈRE AU TCHAD	INTERNATIONAL CRIMINAL POLICE ORGANIZATION*ORGANISATION INTERNATIONALE POLICE CRIMINELLE	08-07-2021	07-07-2024	01-10-2025		VLF	T05.38	3.000.000,00
Op	TD	T05.1559	T05-EUTF-REG-SAH-02 -61 - APPUI A L ' OPERATIONNALISATION DU TRIPLE NEXUS AU TCHAD	ASSOCIATION GROUPE URGENGE REHABILITATION DEVELOPPEMENT*GROUPE URD GURD	06-09-2021	05-09-2024	27-02-2026	10-02-2022	VLF	T05.31	250.000,00
Op	TD	T05.1619	T05-EUTF-SAH-TD-01-13 _ÉVALUATION FINALE DU PROGRAMME ' RÉSILIENCE ET EMPLOI AU LAC TCHAD (RESTE) 2 VOLET HYDRAULIQUE'	CENTRALE D'INGENIERIE ET D'ASSISTANCE TECHNIQUE SPRL*CIAT INGENIEUR CONSEIL	01-01-2022	30-04-2022	22-10-2023	08-06-2022	CL	T05.48	49.362,00
Op	TD	T05.1619	T05-EUTF-SAH-TD-01-13 _ÉVALUATION FINALE DU PROGRAMME ' RÉSILIENCE ET EMPLOI AU LAC TCHAD (RESTE) 2 VOLET HYDRAULIQUE'	FUNDACION OXFAM INTERMON*OI	01-01-2022	30-04-2022	22-10-2023	08-06-2022	CL	T05.48	

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Op	TD	T05.1683	T05-EUTF-REG-SAH-02-69: AUDIT EXTERNE GARSİ TCHAD (FIAPP); T05-EUTF-SAH-REG-04-06 (T05.825)	MOORE LUDEWIG AG WIRTSCHAFTSPRÜFUNGSGESELLSCHAFT	21-02-2022	20-09-2022	30-11-2023		VLF	T05.31	45.083,50
Op	TD	T05.1690	T05-EUTF-REG-SAH-02-73: EVALUATION EX POST DU PROJET "PROJET D'APPUI À LA FORMATION ET À LA SÉCURITÉ PUBLIQUE DU TCHAD" (SECUTCHAD T05-EUTF-SAH-TD-05).	ARS PROGETTI SPA - AMBIENTE RISORSE E SVILUPPO	16-05-2022	15-09-2022	30-11-2023	20-12-2022	VLF	T05.31	66.900,00
Op	TD	T05.1725	T05-EUTF-SAH-REG-18-18_AUDIT TECHNIQUE RÉGULIER DES INFRASTRUCTURES HYDRAULIQUES RÉALISÉS DANS LE CADRE DU PDU.	COWI BELGIUM SPRL	21-11-2022	14-01-2024	15-07-2025	23-12-2022	VLF	T05.739	157.200,00
Op	TD	T05.267	T05-EUTF-SAH-TD-01-01 RESILIENCE ET EMPLOI AU LAC TCHAD (RESTE)	FUNDACION OXFAM INTERMON*OI	01-03-2017	28-02-2021	01-09-2022	29-12-2021	CL	T05.48	14.636.873,47
Op	TD	T05.285	T05-EUTF-SAH-TD-05-01 APPUI À LA FORMATION ET À LA SÉCURITÉ PUBLIQUE AU TCHAD	ASSOCIATION COGINTA	31-03-2017	29-06-2020	30-09-2021	22-12-2020	CL	T05.214	9.998.678,46
Op	TD	T05.293	T05-EUTF-SAH-TD-03-01 SOUTIEN A L'INSERTION SOCIO-PROFESSIONNELLE DES JEUNES TCHADIENS EN SITUATION DE VULNERABILITE	AGENCE FRANCAISE DE DEVELOPPEMENT	12-04-2017	11-07-2023	11-01-2025	16-06-2020	VLF	T05.77	10.300.000,00
Op	TD	T05.380	T05-EUTF-SAH-TD-06-01 APPUI AU DÉMINAGE, À LA PROTECTION SOCIALE ET AU DÉVELOPPEMENT DES PERSONNES VULNÉRABLES	ASSOCIATION FEDERATION HANDICAP INTERNATIONAL*HI HANDICAP INTERNATIONAL FEDERATION	12-09-2017	11-04-2022	10-10-2023	29-12-2020	VLF	T05.219	22.750.000,00
Op	TD	T05.439	T05-EUTF-SAH-TD-01-03 - ASSURER LES ACTIVITES DE GESTION ET COORDINATION DU PROJET "RESILIENCE ET EMPLOI AU LAC TCHAD (RESTE)	FUNDACION OXFAM INTERMON*OI	05-04-2018	04-01-2022	27-06-2023	11-04-2022	CL	T05.48	
Op	TD	T05.439	T05-EUTF-SAH-TD-01-03 - ASSURER LES ACTIVITES DE GESTION ET COORDINATION DU PROJET "RESILIENCE ET EMPLOI AU LAC TCHAD (RESTE)	HYDRO CONSEIL	05-04-2018	04-01-2022	27-06-2023	11-04-2022	CL	T05.48	1.496.402,29
Op	TD	T05.492	CONTRAT T05-EUTF-SAH-TD-01-02 / ETUDES ET SUPERVISION DES TRAVAUX DE RÉALISATION DES OUVRAGES HYDRAULIQUES DU PROJET « RÉILIENCE ET EMPLOI AU LAC TCHAD (RESTE)	FUNDACION OXFAM INTERMON*OI	05-04-2018	04-01-2022	28-06-2023	13-06-2022	CL	T05.48	
Op	TD	T05.492	CONTRAT T05-EUTF-SAH-TD-01-02 / ETUDES ET SUPERVISION DES TRAVAUX DE RÉALISATION DES OUVRAGES HYDRAULIQUES DU PROJET « RÉILIENCE ET EMPLOI AU LAC TCHAD (RESTE)	GITEC-IGIP GMBH	05-04-2018	04-01-2022	28-06-2023	13-06-2022	CL	T05.48	1.430.510,00
Op	TD	T05.733	T05-EUTF-SAH-TD-01-04 - CAMPAGNE DE SENSIBILISATION WASH ET DE MISE EN PLACE D'UNE METHODOLOGIE DE SENSIBILISATION ADAPTEE A L'UTILISATION RATIONNELLE DES LATRINES COMMUNAUTAIRES.	FUNDACION OXFAM INTERMON*OI	07-03-2019	06-06-2021	15-09-2022	08-04-2022	CL	T05.48	
Op	TD	T05.733	T05-EUTF-SAH-TD-01-04 - CAMPAGNE DE SENSIBILISATION WASH ET DE MISE EN PLACE D'UNE METHODOLOGIE DE SENSIBILISATION ADAPTEE A L'UTILISATION RATIONNELLE DES LATRINES COMMUNAUTAIRES.	GITEC-IGIP GMBH	07-03-2019	06-06-2021	15-09-2022	08-04-2022	CL	T05.48	1.199.402,00
Op	TD	T05.762	T05-EUTF-SAH-TD-07 PROGRAMME DE DEVELOPPEMENT INCLUSIF DANS LES ZONES D'ACCUEIL (DIZA)- LOT 2 - ZONE SUD	CARITAS SCHWEIZ*CARITAS SUISSE CARITAS SWITZERLAND	01-11-2018	31-10-2023	01-05-2023	31-05-2022	VLF	T05.476	7.000.000,00
Op	TD	T05.764	T05-EUTF-SAH-TD-07 PROGRAMME DE DEVELOPPEMENT INCLUSIF DANS LES ZONES D'ACCUEIL (DIZA)- ZONE EST	CONCERN WORLDWIDE LBG	01-11-2018	31-01-2023	01-05-2023	09-06-2022	VLF	T05.476	7.000.000,00
Op	TD	T05.766	T05-EUTF-SAH-TD-08-01 SECURITE ET GESTION DES FRONTIERES (SECGEF)	JUMHURIYAT TSHAD*REPUBLIQUE DU TCHAA REPUBLIC OF CHAD	17-12-2018	16-12-2019	31-12-2020	22-01-2020	CL	T05.477	8.250.000,00
Op	TD	T05.825	T05-EUTF-SAH-REG-04-06 GROUPE D'ACTION RAPIDE DE SURVEILLANCE ET D'INTERVENTION AU TCHAD - GARSİ TCHAD	FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRACION AND PUBLIC POLICIES	01-03-2019	31-03-2023	28-04-2022	22-03-2019	VLF	T05.73	6.300.499,00
Op	TD	T05.854	T05-EUTF-SAH-TD-07-01-03- PROGRAMME DE	UNITED NATIONS HIGH COMMISSIONER	16-04-2019	15-04-2023	31-10-2024	26-12-2020	VLF	T05.476	1.000.000,00

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			DEVELOPPEMENT INCLUSIF DANS LES ZONES D'ACCUEIL (DIZA): APPUI À L'ADOPTION DE LA LOI D'ASILE ET SOUTIEN AUX CONSORTIA	FOR REFUGEEES*HAUT COMMISSARIAT DES NATIONS UNIES POUR LES REFUGIES							
Op	TD	T05.868	T05-EUTF-SAH-TD-01-08_LOT3: TRAVAUX DE REALISATION ET DE REHABILITATION DE 40 FORAGES PRODUCTIFS POUR HYDRAULIQUE VILLAGEOISE ET 20 FORAGES HYDRAULIQUES SEMI-URBAINE DANS LES SOUS-PREFECTURES DE MANI, MASSAKORY, MASSAGUET DANS LE CADRE DU PROJET RESTE	FUNDACION OXFAM INTERMON*OI	25-06-2019	21-03-2020	30-06-2022	23-12-2021	CL	T05.48	
Op	TD	T05.868	T05-EUTF-SAH-TD-01-08_LOT3: TRAVAUX DE REALISATION ET DE REHABILITATION DE 40 FORAGES PRODUCTIFS POUR HYDRAULIQUE VILLAGEOISE ET 20 FORAGES HYDRAULIQUES SEMI-URBAINE DANS LES SOUS-PREFECTURES DE MANI, MASSAKORY, MASSAGUET DANS LE CADRE DU PROJET RESTE	GEYSER SA*	25-06-2019	21-03-2020	30-06-2022	23-12-2021	CL	T05.48	503.774,04
Op	TD	T05.884	T05-EUTF-SAH-TD-01-06_LOT N° 1 *TRAVAUX DE REALISATION DE 40 FORAGES PRODUCTIFS POUR LE HYDRAULIQUE VILLAGEOISE ET 15 FORAGES POUR L'HYDRAULIQUE SEMI-URBAINE DANS LES SOUS-PREFECTURE DE BAGASOLA, BOL ET N'GOURI * DANS LE CADRE DU RPOJET 'RESTE'	FUNDACION OXFAM INTERMON*OI	25-06-2019	09-05-2020	01-11-2021	02-10-2020	VLF	T05.48	
Op	TD	T05.884	T05-EUTF-SAH-TD-01-06_LOT N° 1 *TRAVAUX DE REALISATION DE 40 FORAGES PRODUCTIFS POUR LE HYDRAULIQUE VILLAGEOISE ET 15 FORAGES POUR L'HYDRAULIQUE SEMI-URBAINE DANS LES SOUS-PREFECTURE DE BAGASOLA, BOL ET N'GOURI * DANS LE CADRE DU RPOJET 'RESTE'	SOCIETE TCHAD HYDRAULIQUES CONSTRUCTIONS SA*THC	25-06-2019	09-05-2020	01-11-2021	02-10-2020	VLF	T05.48	888.114,37
Op	TD	T05.885	T05-EUTF-SAH-TD-01-07_LOT2: TRAVAUX DE REALISATION ET DE REHABILITATION DE 40 FORAGES PRODUCTIFS POUR HYDRAULIQUE VILLAGEOISE ET 15 FORAGES HYDRAULIQUES SEMI-URBAINE DANS LES SOUS-PREFECTURES DE DOUM-DOUM ET KOULLOUDIA DANS LE CADRE DU PROJET 'RESTE'	FUNDACION OXFAM INTERMON*OI	25-06-2019	10-05-2020	30-06-2022	10-12-2021	CL	T05.48	
Op	TD	T05.885	T05-EUTF-SAH-TD-01-07_LOT2: TRAVAUX DE REALISATION ET DE REHABILITATION DE 40 FORAGES PRODUCTIFS POUR HYDRAULIQUE VILLAGEOISE ET 15 FORAGES HYDRAULIQUES SEMI-URBAINE DANS LES SOUS-PREFECTURES DE DOUM-DOUM ET KOULLOUDIA DANS LE CADRE DU PROJET 'RESTE'	SOCIETE MODERNE DE CONSTRUCTION SARL*	25-06-2019	10-05-2020	30-06-2022	10-12-2021	CL	T05.48	624.184,38
Op	TD	T05.914	T05-EUTF-REG-SAH-02-32 - ETUDE PRELIMINAIRE POUR LE VOLET HYDRAULIQUE DU PDU AU TCHAD	MAHAMAT LAMINE	20-06-2019	19-09-2019	31-12-2020	04-12-2019	CL	T05.31	83.500,00
Op	UG	T05.1095	T05-EUTF-HOA-REG-67-02 - TA TO KOBOKO MUNICIPALITY TO IMPLEMENT CRRF INCLUSIVE URBAN DEVELOPMENT AND MOBILITY	ASSOCIAZIONE CENTRO AIUTI VOLONTARI COOPERAZIONE SVILUPPO TERZO MONDO*ACAV	09-01-2020	08-10-2023	31-12-2024	20-04-2022	VLF	T05.815	1.000.042,40
Op	UG	T05.1165	T05-EUTF-HOA-REG-02-41- PUBLICATION OF CFP	MONITOR PUBLICATIONS LIMITED*MPL	30-04-2020	30-05-2020	16-07-2021	11-05-2020	CL	T05.31	1.000,00
Op	UG	T05.1166	T05-EUTF-HOA-REG-02-42 - PUBLICATION OF CFP	THE NEW VISION PRINTING AND PUBLISHING COMPANY LTD*NVPP CO LTD	30-04-2020	30-05-2020	16-07-2022	11-05-2020	CL	T05.31	1.000,00
Op	UG	T05.1206	T05-EUTF-HOA-UG-68-01 SECURITY, PROTECTION AND ECONOMIC EMPOWERMENT (SUPREME) IN UGANDA	WORLD VISION UK	29-07-2020	28-07-2024	31-12-2024	14-12-2021	VLF	T05.813	9.581.489,00
Op	UG	T05.1216	T05-EUTF-HOA-REG-67-03 ;CRRF: INCLUSIVE URBAN DEVELOPMENT AND MOBILITY - REGIONAL NETWORK AND DIALOGUE;	UNITED NATIONS OFFICE FOR PROJECT SERVICES*BUREAU DES NATIONS UNIES POUR LES SERVICES D'APPUI AUX PROJETS	05-08-2020	04-08-2023	31-12-2024	25-10-2022	VLF	T05.815	600.000,00
Op	UG	T05.1310	T05-EUTF-HOA-REG-79-01 - OXFAM TO IMPLEMENT - STRENGTHENING RESILIENCE THROUGH ENHANCED LOCAL DISASTER RISK MANAGEMENT CAPACITIES	STICHTING OXFAM NOVIB*	30-10-2020	29-04-2023	31-12-2023	23-03-2022	VLF	T05.902	1.400.000,00

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Op	UG	T05.1334	T05-EUTF-HOA-REG-67-04 - KOBOKO MUNICIPALITY TO IMPLEMENT - 2INCLUSIVE URBAN DEVELOPMENT AND MOBILITY IN THE MUNICIPALITY OF KOBOKO2	KOBOKO MUNICIPALITY COUNCIL	13-11-2020	12-05-2023	31-12-2024	17-06-2022	VLF	T05.815	2.799.957,60
Op	UG	T05.1335	T05-EUTF-HOA-REG-79-02 - CARE DK TO IMPLEMENT - 2STRENGTHENING EMERGENCY PREPAREDNESS AND INCLUSIVE NATURAL RESOURCES MANAGEMENT IN REFUGEE HOSTING DISTRICTS2	CARE DANMARK FONDEN FOR FRIVILLIG U LANDSBISTAND*CDK CARE DK	03-12-2020	02-09-2023	31-12-2023	28-03-2022	VLF	T05.902	1.500.000,00
Op	UG	T05.135	T05-EUTF-HOA-UG-07-03 "SUPPORT PROGRAMME TO THE REFUGGEE SETTLEMENTS AND HOST COMMUNITIES IN NORTHERN UGANDA (SPRS-NU)"	AUSTRIAN DEVELOPMENT AGENCY GMBH	01-12-2016	30-11-2020	31-05-2022	10-10-2021	CL	T05.11	4.697.020,63
Op	UG	T05.1364	T05-EUTF-HOA-UG-83-01 - RESPONSE TO INCREASED ENVIRONMENTAL DEGRADATION AND PROMOTION OF ALTERNATIVE ENERGY SOURCES IN REFUGEE HOSTING DISTRICTS - SAVE THE CHILDREN NETHERLANDS/INTL.	STICHTING SAVE THE CHILDREN NEDERLAND*	04-01-2021	31-12-2024	31-12-2025	27-07-2022	VLF	T05.1107	5.100.000,00
Op	UG	T05.1365	T05-EUTF-HOA-UG-68 SECURITY, PROTECTION AND ECONOMIC EMPOWERMENT (SUPREME) IN UGANDA	PENAL REFORM INTERNATIONAL	01-01-2021	28-02-2023	31-12-2024	05-05-2022	VLF	T05.813	519.749,00
Op	UG	T05.1369	T05-EUTF-HOA-UG-68-04- SUPPORTING A PEACEFUL AND SAFE ENVIRONMENT IN NORTHERN UGANDA (SPESE) - SECURITY, PROTECTION AND ECONOMIC EMPOWERMENT (SUPREME) IN UGANDA	THE LUTHERAN WORLD FEDERATION*FEDERATION LUTHERIENNE MONDIALE	01-01-2021	31-12-2022	30-06-2024	25-07-2022	VLF	T05.813	648.000,00
Op	UG	T05.1370	T05-EUTF-HOA-UG-83-02- RESTORING AND CONSERVING DEGRADED FRAGILE ECOSYSTEMS FOR IMPROVED COMMUNITY LIVELIHOODS AMONG THE REFUGEE AND HOST COMMUNITIES OF WEST NILE-RESPONSE TO INCREASED ENVIRONMENTAL DEGRADATION AND PROMOTION OF ALTERNATIVE ENERGY SOURCES	THE REGISTERED TRUSTEES OF THE UGANDA BIODIVERSITY TRUST FUND	08-12-2020	07-12-2024	30-11-2026	16-06-2022	VLF	T05.1107	4.600.000,00
Op	UG	T05.1383	T05-EUTF-HOA-UG-68-03- STRENGTHENING SAFETY, PROTECTION AND PEACEFUL CO-EXISTENCE FOR WOMEN AND YOUTH IN NORTHERN UGANDA (SPACE) - SECURITY, PROTECTION AND ECONOMIC EMPOWERMENT (SUPREME) IN UGANDA	INTERNATIONAL REFUGEE RIGHTS INITIATIVE	19-12-2020	18-12-2023	30-11-2025	16-06-2022	VLF	T05.813	750.000,00
Op	UG	T05.1423	T05-EUTF-REG-REG-02 TECHNICAL COOPERATION FACILITY - EXPENDITURE VERIFICATION OF AGREEMENT T05.97-T05-EUTF-HOA-UG-08-01 2 IMPLEMENTED BY IOM - REF NO. T05-EUTF-REG-HOA-02-47	MOORE LUDEWIG AG WIRTSCHAFTSPRUFUNGSGESELLSCHAFT	01-04-2021	31-03-2022	31-12-2022	25-10-2022	VLF	T05.31	14.950,00
Op	UG	T05.1431	T05-EUTF-HOA-UG-68 SECURITY, PROTECTION AND ECONOMIC EMPOWERMENT (SUPREME) IN UGANDA - VISIBILITY FOR THE EU EMERGENCY TRUST FUND FOR AFRICA- EUTF UGANDA	CORPORATE IMAGE LIMITED	22-12-2020	21-12-2023	18-12-2025	18-07-2022	VLF	T05.813	200.000,00
Op	UG	T05.1453	T05-EUTF-HOA-UG-68-06 SECURITY, PROTECTION AND ECONOMIC EMPOWERMENT (SUPREME) IN UGANDA	INTERNATIONAL RESCUE COMMITTEE INC	20-02-2021	19-02-2023	31-12-2024	26-07-2022	VLF	T05.813	750.000,00
Op	UG	T05.1508	T05-EUTF-HOA-UG-68-07: SECURITY, PROTECTION AND ECONOMIC EMPOWERMENT (SUPREME) IN UGANDA	KABAROLE RESEARCH AND RESOURCE CENTRE	12-05-2021	11-05-2024	31-12-2025	05-12-2022	VLF	T05.813	643.500,00
Op	UG	T05.1560	EXPENDITURE VERIFICATION OF " T05-EUTF-HOA-UG-07-02 (INDIVIDUAL COMMITMENT NO. T05.88) - SUPPORT PROGRAMME TO THE REFUGEE SETTLEMENTS AND HOST COMMUNITIES IN NORTHERN UGANDA" - IMPLEMENTED BY DANISH REFUGEE COUNCIL (DRC)	MAF AUDITORES SLP	18-10-2021	17-10-2022	30-09-2022	08-08-2022	CL	T05.11	19.640,00
Op	UG	T05.1579	T05-EUTF-HOA-UG-68-02 -INCREASED ACCESS TO JUSTICE, IMPROVED SECURITY AND PROTECTION OF REFUGEES AND HOST COMMUNITIES IN NORTHERN UGANDA	REPUBLIC OF UGANDA*REPUBLIQUE DEL OUGANDA	22-12-2021	21-12-2024	30-06-2026	22-03-2022	VLF	T05.813	4.707.262,00
Op	UG	T05.28	T05-EUTF-HOA-UG-07-01 SUPPORT PROGRAMME TO THE REFUGGEE SETTLEMENTS AND HOST COMMUNITIES IN NORTHERN UGANDA (SPRS-NU)	ENABEL, BELGISCH ONTWIKKELINGSAGENTSCHAP*ENABEL, AGENCE BELGE DE DEVELOPPEMENT	01-07-2016	30-11-2024	31-05-2026	04-02-2022	VLF	T05.11	7.900.000,00

ADM / OP	Managing Entity	L2 Ref	L2 User Reference	LE Official Name	LC Project Start Date	LC Project End Date	L2 FDI Date	Com L2 Last Accepted Pay. Date	Legal Com. Status Code	L1 Ref	L2 committed Amount
Op	UG	T05.509	T05-EUTF-REG-HOA-02-08 OPERATIONALISATION OF THE HUMANITARIAN AND DEVELOPMENT NEXUS IN UGANDA	NORDIC CONSULTING GROUP AS *NCG AS NORD. CONSULT. NORD. CONSULT. ASSOCIATION NORD. CONSULT. CENTRE NORD. CONSULT. HOUSE NORD. CONS. INSTITUTE	14-02-2018	13-06-2018	31-08-2018	12-07-2018	CL	T05.31	40.000,00
Op	UG	T05.652	T05-EUTF-HOA-UG-39-01 RESPONSE TO INCREASED DEMAND ON GOVERNMENT SERVICES AND CREATION OF ECONOMIC OPPORTUNITIES (RISE)	DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*	07-08-2018	31-03-2023	30-06-2023	20-12-2022	VLF	T05.453	10.000.000,00
Op	UG	T05.873	T05-EUTF-REG-HOA-02-32 - SUPPORT TO THE 4TH ANNUAL JOAN KAGEZI MEMORIAL LECTURE TECHNICAL COOPERATION FACILITY	HOTEL AFRICANA LIMITED*	12-04-2019	11-05-2019	31-12-2019	14-05-2019	CL	T05.31	6.291,10
Op	UG	T05.88	T05-EUTF-HOA-UG-07-02 *SUPPORT PROGRAMME TO THE REFUGGEE SETTLEMENTS AND HOST COMMUNITIES IN NORTHERN UGANDA (SPRS-NU)*	DANSK FLYGTNINGEHAELP FORENING *DANISH REFUGEE COUNCIL	02-09-2016	01-09-2020	31-12-2021	13-10-2021	CL	T05.11	9.683.436,01
Op	UG	T05.893	T05-EUTF-REG-HOA-02-26- DEL UGANDA TECHNICAL COOPERATION FACILITY -	TRIU SOLER	06-05-2019	05-07-2019	31-12-2019	08-08-2019	CL	T05.31	3.500,00
Op	UG	T05.894	T05-EUTF-REG-HOA-02-26- DEL UGANDA TECHNICAL COOPERATION FACILITY	MBABAZI	06-05-2019	05-07-2019	31-12-2019	08-08-2019	CL	T05.31	2.800,00
Op	UG	T05.912	T05-EUTF-HOA-UG-39-02 ENHANCED EMERGENCY PREPAREDNESS OF KIKUUBE DISTRICT/UGANDA	CARE DANMARK FONDEN FOR FRIVILLIG U LANDSBISTAND *CDK CARE DK	01-07-2019	30-06-2021	31-12-2022	18-02-2022	VLF	T05.453	1.000.000,00
Op	UG	T05.928	T05-EUTF-HOA-UG-39-03 BUILDING SELF RELIANCE IN NORTHERN UGANDA	ACTION AGAINST HUNGER - USA	01-08-2019	31-07-2023	31-12-2024	02-12-2022	VLF	T05.453	9.000.000,00
Op	UG	T05.97	T05-EUTF-HOA-UG-08: STRENGTHENING SOCIAL COHESION AND STABILITY IN SLUM POPULATIONS	INTERNATIONAL ORGANIZATION FOR MIGRATION	24-08-2016	23-08-2020	05-01-2022	04-11-2021	CL	T05.12	4.128.631,95
Operational											4.945.274.656,04

Annex 4.3: list of derogations, exceptions, non-compliance events, prior approvals and events to be reported

DEROGATIONS / EXCEPTIONS / NON-COMPLIANCE EVENTS - YEARS 2022 - DEROGATIONS / EXCEPTIONS / CAS DE NON CONFORMITE									
<p>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).</p>									
nmb	NUMBER AND TYPE of DEROGATION	DECISION / PROJECT TITLE	DECISION / CONTRACT REF.	TYPE OF CONTRACT	ENTITY (if known)	SDAO reporting responsibility=TF Manager / Head of Delegation	NAME OF TF MANAGER OR HOD	DATE OF SIGNATURE	ARES REF.
1	6	Contract - Enhancing constructive dialogue and cooperation on peace and security in the Horn of Africa	T05-EUTF-REG-HOA-02-52	GRANT CONTRACT	CMI-Martti Ahtisaari Peace Foundation	HoU A4	Didier Verse	22-12-2021	Ares(2022)275391
2	6	Disrupting criminal trafficking and smuggling networks through increased anti-money laundering and financial investigation capacity in the Greater Horn of Africa(AML/THB)	T05-EUTF-HOA-REG-62-01	GRANT CONTRACT	CIVIPOL	TF Manager	Enrique de Loma	21-06-2022	Ares(2022)4591867
<p>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).</p>									
nmb	NUMBER AND TYPE of EXCEPTIONS	DECISION / PROJECT TITLE	DECISION / CONTRACT REF.	TYPE OF CONTRACT	ENTITY (if known)	SDAO reporting responsibility=TF Manager / Head of Delegation	NAME OF TF MANAGER OR HOD	DATE OF SIGNATURE	ARES REF.
<p>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.</p>									
nmb	NUMBER AND TYPE of NON COMPLIANCE EVENTS	DECISION / PROJECT TITLE	DECISION / CONTRACT REF.	TYPE OF CONTRACT	ENTITY (if known)	SDAO reporting responsibility=TF Manager / Head of Delegation	NAME OF TF MANAGER OR HOD	DATE OF SIGNATURE	ARES REF.
1	10 b)	IMPLEMENTATION OF THE NAIROBI PLAN OF ACTION	T05-EUTF-REG-HOA-02-07	Service	IGAD	TF Manager	Enrique de Loma	01-07-2022	Ares(2022)4833787
2	10 b)	Promoting Stability and Strengthening Basic Services Delivery for Host Communities, Refugees and other Displaced people in Gambella Regional State of Ethiopia.	T05-EUTF-HOA-ET-77-02	Grant	INTERNATIONAL RESCUE COMMITTEE INC	Head of Cooperation	Stefan Lock	28-12-2021	Ares(2022)366553
PRIOR APPROVAL CASES - YEAR 2022 - AUTORISATION PREALABLE									
<p>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.</p>									
nmb	NUMBER AND TYPE	DECISION / PROJECT TITLE	DECISION / CONTRACT REF.	TYPE OF CONTRACT	ENTITY (if known)	SDAO reporting responsibility=TF Manager / Head of Delegation	NAME OF TF MANAGER OR HOD	DATE OF SIGNATURE	

EVENTS TO BE REPORTED (EVR) - YEAR 2022 - CAS A SIGNALER

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.

nmb	NUMBER AND TYPE	DECISION / PROJECT TITLE	DECISION / CONTRACT REF.	TYPE OF CONTRACT	ENTITY (if known)	SDAO reporting responsibility=TF Manager / Head of Delegation	NAME OF TF MANAGER OR HOD	DATE OF SIGNATURE	ARES REF.	Name of AOSD who signed
1	EVR 32: Legal commitments with special arrangements due to COVID-19	T05-EUTF-HOA-SO-56 SOMALIA OPERATIONAL SUPPORT (AIR TRANSPORT) SERVICES - (L1 T05.580)	T05-EUTF-HOA-SO-56-01 (COM. T05.955) EU Flight Services to Somalia Under ECHO Framework Contract No ECHO/A1/SER/2017/01-Lot 2	Specific Contract under FWC	Seven Four Eight Air services Limited	Head of Delegation	INTELMANN Tiina	29-06-2022	del-kenya. 004. dir(2022)5403826	LC signed by: Dorian Kivumbi

Annex 3: Questionnaire on the effectiveness of ICF implementation

NO	Monitoring Criteria	Assessment degree of effective implementation	Comment
Internal Control Component I Principle 2	The oversight by the Director-General of the internal control system within the DG is adequate and effective.	My assessment is positive	
Internal Control Component I Principle 4	Management defines the competences necessary to achieve objectives [and evaluates them].	My assessment is positive	
Internal Control Component I Principle 5	The DG defines clear roles and responsibilities and holds individuals accountable for the performance of internal control responsibilities across the organisation.	My assessment is positive	
Internal Control Component V Principle 16	Internal control assessments focus on the DG's main activities and risks.	My assessment is positive	
Internal Control Component V Principle 17	There is a systematic follow-up of significant issues identified through the supervisory activities.	My assessment is positive	

Enrique de Loma-Ossorio Friend

(e-signed)

08/02/2023

ANNEX 13 C - ANNUAL AUTHORISING OFFICER BY SUB-DELEGATION REPORT OF EU TRUST FUNDS MANAGER FOR TF AFRICA - WINDOW SAHEL AND LAKE TCHAD

1. Policy and/or operational highlights of the year

Seven years after its establishment, the EU Emergency Trust Fund (EUTF) for Africa, continued to support stability and to address migration and forced displacement challenges (including their root causes) and opportunities, in close cooperation with African partners. In the course of 2022, the EUTF Africa further demonstrated that it is a swift and effective implementation tool, facilitating policy dialogue with African partner countries, applying innovative approaches, and producing tangible results across the three regions (Sahel and Lake Chad, Horn of Africa and North of Africa).

I will first provide an overview of 2022 activities that involved the EU, EU Member States, and African partners, and, last but not least, of the situation in the Sahel and Lake Chad Region.

❖ Overview of 2022 activities

The year 2022 was marked by the global impact of Russia's war of aggression against Ukraine. In addition to the arrival of millions of Ukrainian refugees in the European Union, there was concern about the connection between food insecurity caused by the war and migration movements, in particular from Africa to Europe. Before Russia's war of aggression against Ukraine, a number of Sub-Saharan countries received more than half their wheat from these two countries.

These geopolitical developments have shown once more the importance of strengthening the partnership between African countries and the European Union. The sixth European Union-African Union summit took place on 17-18 February 2022 in Brussels. EU and AU leaders agreed on a joint vision for a renewed and enhanced partnership, which includes migration and mobility.

On 12 December, the EU, EU Member States and African partners launched in Brussels two Team Europe Initiatives (TEIs) focused on the Atlantic/Western Mediterranean and the Central Mediterranean migratory routes. The two initiatives bring together African and European countries of origin, transit and destination in a whole-of-route approach. They will create new opportunities for coordination with partner countries, international partners and relevant UN agencies.

On 13-14 December, the Rabat Process, under the Spanish presidency, held a Ministerial Conference in Cádiz (Spain). The conference adopted a political declaration and a renewed action plan for 2023-2027. As a result, its Steering Committee was joined by four new members: Niger, Nigeria, the Netherlands and Switzerland. Previously, four high-level thematic meetings had been organised on migration and development (May 2022), on border management (July 2022), on legal migration (September 2022) and on remittances (November 2022). The Khartoum Process continued organising thematic meetings on legal

pathways (July 2022) in Mombasa, Kenya; on climate change and migration (October 2022) in Addis Ababa, Ethiopia and on irregular migration (November 2022) in Cairo.

On migration policy, the EU institutions are making progress on the New Pact on Migration and Asylum, including in its external dimension. The EU Agency for Asylum, succeeding the European Asylum Support Office, stepped up its operations in January 2022 when the Regulation establishing the Agency entered into force. In April 2022, the European Commission proposed a set of 'Skills and Talent' proposals to address current demographic and migration challenges in the EU and prepare for future needs. The proposals include the roll-out of talent partnerships with non-EU countries, including in Africa. In May 2022, the Return Coordinator took office at the Commission to promote a more coherent and effective approach to returns. In June 2022, under the French Presidency of the Council of the EU, Member States agreed on negotiation mandates for the Screening and Eurodac Regulations. These are key proposals for better and more effective procedures to help tackle irregular migration, improve returns and better support the asylum system. Political agreement was reached on 7 September 2022 on a joint roadmap between the European Parliament and the rotating Presidencies of the Council of the EU. The agreement lays the grounds for enhanced dialogue on the New Pact, providing impetus for the conclusion of negotiations by February 2024 on all pending legislative files related to asylum and migration management.

The new NDICI– Global Europe Instrument identifies migration and forced displacement as a key area for cooperation with partner countries. The basis of the EU's overall financial assistance to African countries for the coming years are the country and regional multiannual indicative programmes (MIPs) adopted since December 2021. New actions based on the MIPs were adopted in 2022. The first annual report on NDICI – Global Europe was published in December 2022; the report included an overview of migration-related spending.

❖ **Situation in the Sahel and Lake Chad region**

The **security** situation remained of concern in 2022, with high levels of violence and intercommunal tensions in addition to an unstable political situation. Al Qaeda and Islamic West Africa Province (ISWAP) militants continued their violent activities in the region. Attacks in southern Burkina Faso increased by 143% between January 2021 and May 2022, and violent incidents have also become more frequent in Ghana and Benin since the start of 2022, involving Togo for the first time in May 2022. The Sahel and Lake Chad region was also subject to a rising number of cases of intercommunal violence, notably in northern Chad and north-western Nigeria.

In a deteriorating security context, the political situation in the Sahel and Lake Chad region remained unstable in the first half of 2022, although there were positive developments at the end of this period.

Two military coups took place in Burkina Faso, in January and September. In Chad, tensions remained high between the military regime of Mahamat Déby and opposition parties. Mediation led by ECOWAS in April paved the way for the lifting of economic and political

sanctions in Burkina Faso, while at the end of June ECOWAS announced the imminent lifting of economic sanctions imposed on Mali.

The continued deterioration of the security in the Sahel has led the EU to pursue a pragmatic and prudent approach with Sahelian countries (notably Mali, Burkina Faso, Chad) while continuing supporting the populations in order to ensure the coherence of EU actions while preserving the EU's interests and objectives and complying with universal values. In the context of a complex political and security situation in Mali some EUTF funded security actions were amended in order to maintain EU's engagement in the country and prevent the spill over of insecurity to the countries of the Gulf of Guinea.

In the course of 2022, the situation of vulnerable populations remained challenged by the growing effects of climate change. Likewise, the rapid rising of food and energy prices, exacerbated by the Russian war of aggression against Ukraine, specifically the surge in food and fuel import costs, gravely affected the Sahel and Lake Chad countries that are dependent on food and fuel imports

The rise of commodity and food prices, combined with severe droughts, floods and conflicts, have plunged the Sahel and Lake Chad region into its worst **food crisis** in over a decade. As of June 2022, an estimated 38 million people might be suffering from hunger in West Africa. In parallel, internal displacement continued to increase.

In 2022, the EUTF Africa continued to support stability, and to address **migration** and forced displacement challenges, including their root causes, and opportunities, in close cooperation with African partners in the Sahel and Lake Chad. This support includes the fight against smuggling of migrants and trafficking in human beings, and the support to voluntary return to, and sustainable reintegration of migrants in, their country of origin. In a deteriorating security context and to unstable political situation (in particular in Mali, Burkina Faso and Chad), Internal displacement continued to increase. As of June 2022, 4.6 million people were either internally displaced (IDPs) or refugees living in Burkina Faso, Mali, Niger, Chad and Mauritania, up from 4.2 million in December 2021. EUTF projects implemented by Member State agencies, UN agencies (UNHCR, IOM) and NGOs in relevant countries contribute to the two new TEIs addressing migration in Africa.

The **COVID-19 pandemic** continued to have an impact on the countries benefitting from the EUTF Africa in 2022 though not as severely as in 2021. The funding re-oriented in 2021 and 2020 to provide the necessary response to the pandemic continued being used to address the negative economic and social consequences of COVID-19, including prevention activities or socioeconomic mitigation measures.

Accountability and transparency of EUTF funded actions in the region have been ensured through regular communication activities including updates on the EUTF Africa website, publishing posts on social media and organising communication events. As in previous years, the Monitoring and Learning System (MLS) reports (available on the EUTF Africa website) on the Sahel and Lake Chad and the Horn of Africa continued to show the tangible results achieved by the EUTF Africa in different areas of work.

2. Programming, implementation and results

Following the end of the contracting period on 31 December 2021, the EUTF for Africa did not approve new operational programmes in 2022. The total number of approved programmes at the end of 2022 remained 114 in the Sahel and Lake Chad sector, amounting to EUR 2 217.8 million.

Key results:

❖ *Greater economic and employment opportunities*

The EUTF-funded projects had important achievements in 2022. The highest six-monthly results were achieved on assistance to develop income-generating activities (IGAs), reaching 84 047 beneficiaries, and on technical and vocational education and training (TVET), reaching 66 765 beneficiaries.

In addition, programmes funded by the EUTF for Africa contributed to the creation of, or support for, 16 546 new jobs. This is all the more important in the Sahel region, where unemployment rates remain high, particularly for young people, and are correlated with insecurity and enrolment in terrorist groups. This issue is particularly affecting Burkina Faso, Mali and Niger, where young people represent by far the largest segment of the population, while their social status and economic opportunities remain limited. In the first half of 2022, Burkina Faso, Mali and Niger accounted for 57% of all jobs created or supported (9 476 jobs) under EUTF-funded programmes in the Sahel and Lake Chad region. Most of the jobs created in these three countries targeted young people (4 388). Since the start of the EUTF for Africa a total of 446 878 IGAs, 246 217 TVET beneficiaries and 122 378 jobs have been reported in this region.

❖ *Strengthening resilience*

The Sahel region is experiencing a breakdown in basic services due to ongoing conflict. Since 2021, the struggles households face to afford food commodities have worsened due to drought and inflation. Moreover, the war in Ukraine has severely hit Sahel countries, in particular Mauritania, Cameroon and Senegal, which rely heavily on wheat imports from Russia and Ukraine. Trade disruptions due to conflict and ECOWAS sanctions on Mali have stemmed the flow of products, with availability severely reduced in several rural areas. These factors have resulted in significant hikes in food prices, which worsened the food security crisis.

During the first half of 2022, EUTF-funded campaigns on resilience-building practices and basic rights reached more than 9 million people. As a response to the food security crisis in the region, most of the campaigns focused on nutrition and food security, reaching 383 974 people, mostly in the central Sahel region.

CRIACLES implemented substantial behaviour change interventions, encouraging improved nutrition practices across the central Sahel countries, which reached 256 547 people in Mali, 76 052 in Burkina Faso, and 50 000 in Niger. PDU led sensitisation efforts on strategic food stocking with 747 members of host communities in the Sahel region of Burkina Faso in order to better withstand pastoral crises. PDU projects also educated

parents (mostly women) on nutrition for mothers and young children in Lac, Chad, and conducted workshops with 100 youth on resilience messaging in Tillabéri, Niger.

Beyond sensitisation campaigns, significant efforts were made in the first half of 2022 to support food security, even though several of the main programmes tackling this issue have been winding down. During the period, 127 418 people were provided with food security-related assistance.

❖ **Improved migration management**

The Sahel and Lake Chad region continues to be an important transit area for migrants intending to reach Europe through the Mediterranean and Atlantic routes. Along these routes, migrants often find themselves unable to access basic services such as health services, housing, food or education, be it during the journey or in their destination countries. In the first half of 2022, EUTF-funded programmes protected and/or assisted 35 840 migrants in transit, bringing the total to 190 390. In addition to providing direct assistance to migrants in transit, EUTF-funded programmes trained 1 321 people on migrant protection matters.

In the Sahel and Lake Chad region, diasporas contribute significantly to the development of their countries through remittances, entrepreneurship, investment and transnational relationships. In the first half of 2022, 112 projects and initiatives were supported by diaspora members through EUTF-funded projects, an increase of 51% on the results achieved in 2021.

❖ **Improved governance, security and conflict prevention**

The security situation in the Sahel and Lake Chad region continued deteriorating during the first half of 2022. In this period, the total recorded numbers of security incidents (3 723) and fatalities (12 200) reached an all-time high for any half-year period recorded for countries in this region in the ACLED database¹⁶². In addition to its direct victims, the violence leads to instability, which hampers access to services and drives food insecurity.

The EUTF contracted EUR 686.1 million to projects aimed at improving governance and conflict prevention in the Sahel and Lake Chad region. This is about a third of the total EUTF Sahel and Lake Chad budget. In the first half of 2022, 7 279 out of 11 581 people trained on governance and conflict prevention were local civilian actors, including community representatives, members of local civilian institutions and traditional leaders.

In the Lake Chad Basin, EUTF-funded programmes such as DIZA¹⁶³ and RESILAC¹⁶⁴ gave community representatives tools to engage better with local governments and other stakeholders (security institutions, civil society organisations, religious leaders, etc.)

In parallel, trainings were also provided to administrators and representatives of local government institutions to strengthen their governance capacities

¹⁶² ACLED, 'Armed Conflict Location and Event Data project dashboard', consulted in September 2022. Retrieved [here](#).

¹⁶³ *Programme de développement inclusif dans les zones d'accueil.*

¹⁶⁴ *Soutien aux populations du Bassin du Lac Tchad.*

3. Financial report¹⁶⁵

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 2021. Contributions are split between the three windows according to the earmarking information contained in the Contribution Certificate. As per Constitutive Agreement earmarking is only possible per window. If no earmarking has been requested, the following distribution applies:

- Window SAH (A) Sahel and Lake Chad: 40 %
- Window HOA (B) Horn of Africa: 40 %
- Window NOA (C) North of Africa: 20 %

In annex 3.1 Table A 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 necessarily officially confirmed by a Contribution Certificate as well as pledges 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 accounting system of the Commission and made available for the EUTF for Africa. As of 31 December 2022 EUR 623 million had been received. Contributions received in currencies other than EUR are registered using the European Commission's official exchange rate.

In annex 3.1 Table B 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 accounting system of the Commission and made available for the EUTF for Africa. As of 31 December 2021, the total amount of certified contributions was EUR 4 439 million.
- 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 accounting system of the Commission and made available for the EUTF for

¹⁶⁵ Draft annual accounts of the EU Trust Fund will be annexed to the AAR of the AOD.

Africa. As of 31 December 2022, an amount available for payment of EUR 3.872.007.176 had been made available.

Interest generated by cash received in the EUTF for Africa bank account is shown in section III of Table B (see annex 3.1).

3.2. Amounts paid

The table below shows the amounts paid during the reporting period by budget implementation modalities.

	Total payments made in 2022					
	HQ		Delegation		Total	
	Amount (EUR)	%	Amount (EUR)	%	Amount (EUR)	%
Grants in Direct Management	0	0%	68.390.785	42%	68.390.785	42%
Budget Support	0	0%	13.475.000	8%	13.475.000	8%
Procurement in Direct Management	0	0%	11.496.881	7%	11.496.881	7%
Indirect Management with International Organizations	0	0%	41.198.850	25%	41.198.850	25%
Indirect Management with Development Agencies	0	0%	29.661.233	18%	29.661.233	18%
Other Contracts/Payments	0	0%	0	0%	0	0%
W HOA	0	0%	164.222.749	47%	164.222.749	37%
Procurement in Direct Management	0	0%	1.843.500	100%	1.843.500	100%
W HOA,W SAHEL			1.843.500	1%	1.843.500	1%
Grants in Direct Management	7.918.573	8%	0	0%	7.918.573	8%
Budget Support	18.857.143	20%	0	0%	18.857.143	20%
Procurement in Direct Management	3.506.141	4%	0	0%	3.506.141	4%
Indirect Management with International Organizations	41.454.003	44%	0	0%	41.454.003	44%
Indirect Management with Development Agencies	15.699.254	17%	0	0%	15.699.254	17%
Indirect Management with Beneficiary countries	1.694.345	2%	0	0%	1.694.345	2%
Administrative expenditure	4.124.678	4%	0	0%	4.124.678	4%
W NAFR	93.254.137	100%	0	0%	93.254.137	21%
Grants in Direct Management	0	0%	475.759	100%	475.759	100%
W NAFR,W SAHEL	0	0%	475.759	0%	475.759	0%
Procurement in Direct Management	0	0%	78.787	100%	78.787	100%
W REG	0	0%	78.787	0%	78.787	0%
Indirect Management with International Organizations	0	0%	15.739.578	100%	15.739.578	100%
W REG HOA,W REG SAHEL,W SAHEL	0	0%	15.739.578	5%	15.739.578	4%
Procurement in Direct Management	0	0%	591.051	100%	591.051	100%
W REG SAHEL,W SAHEL	0	0%	591.051	0%	591.051	0%
Grants in Direct Management	0	0%	78.366.088	47%	78.366.088	47%
Procurement in Direct Management	0	0%	28.444.273	17%	28.444.273	17%
Indirect Management with International Organizations	0	0%	8.953.913	5%	8.953.913	5%
Indirect Management with Development Agencies	0	0%	49.568.393	30%	49.568.393	30%
Other Contracts/Payments	0	0%	52.892	0%	52.892	0%
W SAHEL	0	0%	165.385.559	47%	165.385.559	37%
TOTAL	93.254.137	100%	348.336.984	100%	441.591.121	100%

3.3. Beneficiaries and amounts contracted

The table below provides a summary of the net contracted amounts by window in charge. The total operational amount contracted for the Sahel window was EUR 1.311.198,75 for 2022. The details are available in annex 3.3.

Contract Type	Window	Amount contracted
Administrative	W HOA	30.247,92 €
	W NAFR	13.518.273,18 €
	W OTH	95.593.467,41 €
	W REG W HOA	73.600,00 €
	W REG W NAFR	36.800,00 €
	W REG W SAHEL	73.600,00 €
	W SAHEL	72.832,18 €
Administrative		109.398.821 €
Operational	W HOA	1.780.805.350,95 €
	W HOA EAC	3.900.100,00 €
	W NAFR	863.891.114,21 €
	W REG	1.030.651,00 €
	W REG HOA	25.000.000,00 €
	W REG NAFR	40.000.000,00 €
	W REG SAHEL	93.970.000,00 €
	W SAHEL	2.120.763.729,88 €
	W SAHEL EAC	15.913.710,00 €
Operational		4.945.274.656 €
TOTAL		5.054.673.477

3.4. KPI analysis

The table below shows the KPIs results for the Horn of Africa window. While KPI's 4, 10, 12, 25, and 27 are orange, the global assessment is positive.

KPI 4: concerns mainly amounts (around 4.2 M EUR) that can still be contracted until 31/12/2025 for contracts related to audit, monitoring, evaluation and communication.

KPI 10 concerns contracts that are managed by the EAC Agency. The amounts not cleared are linked to the final reports that are still to be received from the respective National Agencies (the beneficiaries). The Delegation agreements of 2019 run for 4,5 years (task/project end date 30/06/2023) and will only be closed with next year's Yearly report. The Yearly reports of the National Agencies arrive mid-February, usually the analysis is finalised in June-July, the clearings are expected to be done as of July 2024. The EAC agency will clear these old-pre-financing upon receipt and analysis of the received reports.

KPI 12 concerns administrative budget lines for contracting audit, evaluation and communication which can be contracted until the end of the implementation period of the EUTF meaning until 31/12/2025.

K25 - Aud. Impl. (N-1): The non –achievement of this KPI was due to the starting of the field work being delayed pending the receipt of the final report of the contracts to be audited. For one contract, the request of service has not been launched because of the non – availability of budget appropriations in 2022.

K27: Despite sound ex-ante control systems in place, the findings of undue payments did not reach the KPI threshold, but the low percentage shows that there are less errors in the contracts selected for the audit

Indicator Name	Indicator Title	Benchmark Label	KPI/Indicator Value
K01 - Pay. Fcst	Accuracy of initial annual financial forecast for payments	Between 90% and 110%	99,78%
K02 - Ctr. Fcst	Accuracy of initial annual financial forecast for contracts	Between 90% and 110%	93,44%
K03 – Dec. Fcst	Accuracy of initial annual financial forecast for decisions	Between 90% and 110%	-
K04 - RAL Absorp.	RAL absorption period	Less than 4	-
K10 - Old Pref.	Reduction of Old Pre-financing	At least 40%	0,00%
K10B - Old Pref. (Nbr)	Reduction of Old Pre-financing (by number of invoices)	-	0,00%
K11 - Exp. Ctr.	Expired Contracts as a % of the contract portfolio	No more than 13%	0,00%
K11B - Exp. Ctr. (Amnt)	Expired Contracts as a % of the contract portfolio (by contract value)	-	0,00%
K12 - Old RAL	Reduction of Old RAL	At least 35%	-15,15%
I8 – K23C Aud. Full Impl. (N-1)	% implementation of the Annual Audit Plan: year N-1	-	33,33%
I9 – K23B Aud. Full Impl. (N)	% implementation of the Annual Audit Plan: year N	-	14,29%
K24 - Aud. Plan (N)	% contracted of the Annual Audit Plan: year N	At least 70%	92,86%
K25 - Aud. Impl. (N-1)	% implementation of the Annual Audit Plan: year N-1	At least 70%	50,00%
K26 - Aud. Impl. (N-2)	% implementation of the Annual Audit Plan: year N-2	At least 80%	83,33%
K27 - Aud. Inelig.	Ineligible amounts identified by audits as a % of the audited amount	At least 2%	0,04%
K28 - Exp. Audits	% reduction of expired unclosed audits	At least 50%	57,14%
K29 - Audit TTF	% of timely follow up action of audit ineligible amounts	At least 40%	71,43%
K29B - Audit TTF (Avg)	Average time to follow up audit ineligible amounts	-	212,57

4. Management and internal control

4.1. Control results

4.1.1. Control effectiveness as regards legality and regularity

The EUTF for Africa operates in the same 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 Partnership (INTPA) 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 INTPA 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 INTPA 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 INTPA 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.

The EUTF is included in the Annual Audit Plan of the Directorate General. EUTF for Africa is also included in the "Residual Error Rate" exercise (ex-post controls) as are other programs/instruments managed by INTPA 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.

4.1.1.1. Results of ex-ante controls

As of the end of 2022, ex-ante controls for the Sahel window had detected a total of EUR 4.983.176 of expenditure that were ineligible, being this amount ineligible 1.78 % of the total disbursed in the year.

	TF Africa Results of ex-ante controls 2022					
	Number of invoices	Gross Amount	Not Eligible	Credit Note	Total Not Eligible	% Not Eligible
Grants in Direct Management	61	73.156.246	2.921.179	0	2.921.179	3,99%
Budget Support	2	13.475.000	0	0	0	0,00%
Procurement in Direct Management	80	15.057.609	0	729.414	729.414	4,84%
Indirect Management with International Organizations	30	96.950.184	586.938	0	586.938	0,61%
Indirect Management with Development Agencies	19	41.549.336	1.973.499	0	1.973.499	4,75%
W HOA	192	240.188.375	5.481.617	729.414	6.211.031	2,59%
Grants in Direct Management	7	6.825.266	-282.364	0	-282.364	-4,14%
Budget Support	2	21.000.000	2.142.857	0	2.142.857	10,20%
Procurement in Direct Management	4	2.720.355	0	0	0	0,00%
Indirect Management with International Organizations	23	76.212.740	-1.043.132	0	-1.043.132	-1,37%
Indirect Management with Development Agencies	11	40.126.496	-3.940.995	0	-3.940.995	-9,82%
Indirect Management with Beneficiary countries	1	2.780.992	0	0	0	0,00%
Administrative expenditure	3	4.124.678	0	0	0	0,00%
W NAFR	51	153.790.527	-3.123.634	0	-3.123.634	2,03%
Procurement in Direct Management	7	179.689	0	26.300	26.300	14,64%
W REG	7	179.689	0	26.300	26.300	14,64%
Grants in Direct Management	53	86.713.644	2.975.673	0	2.975.673	3,43%
Procurement in Direct Management	76	26.242.380	0	447.868	447.868	1,71%
Indirect Management with International Organizations	18	41.800.369	0	0	0	0,00%
Indirect Management with Development Agencies	39	123.480.769	1.543.591	0	1.543.591	1,25%
Other Contracts/Payments	1	1.495.852	16.044	0	16.044	1,07%
W SAHEL	187	279.733.013	4.535.308	447.868	4.983.176	1,78%
TOTAL	441	754.507.952	6.893.291	1.203.582	8.096.873	1,07%

4.1.1.2. Results of external audits

The annual external audit of accounts of the EUTF Africa for the year 2021 was concluded satisfactorily.

With regards year 2022 an external audit of the accounts is currently in preparation.

4.1.2. Fraud prevention, detection and correction¹⁶⁶

EU Trust Funds are included in the anti-fraud strategy of the DG of the Authorising Officer in charge. Therefore, EUTF Africa is subject to OLAF's competence for the anti-fraud matters and OLAF's rules on the management of the related information apply.

4.2. Observations and recommendations made by IAS/ECA

A report on a Performance Audit of the EUTF for Africa was issued at the end of 2018. The EUTF Africa duly took note of the ECA recommendations and took appropriate measures to address them.

A new Performance Audit of the EUTF for Africa is planned on 2023.

With regards the Internal Audit Service of the Commission, a review of the EUTF for Africa has not yet been carried out.

4.3. Assessment of the effectiveness of the internal control systems

The EUTF for Africa 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, prior approvals, events to be reported and non-compliance events that occurred during the reporting period have been registered and documented (see annex 4.3 for details).

As flexible procedures apply ex-officio for the EUTF, exceptions and derogations are applied as needed when justified. This includes derogations to the rule of nationality and origin as well as reduction of the deadline for submission of tenders. Approvals for direct grant awards or negotiated procedures of service contracts were also applied in justified cases. The majority of such flexible procedures are preferably identified ab-initio and therefore included in the Action Document of each respective programme that is submitted for the approval of the Operational Committee of the Trust Fund.

A small number of cases of non-compliance events were detected (i.e. for instance signature of an agreement prior to the final reservation of funds). They were however identified and duly corrected and reported.

¹⁶⁶ EU Trust Funds are included in the anti-fraud strategy of the DG of the Authorising Officer in charge.

The Trust Fund Managers have taken appropriate measures to ensure that 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

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.

5. Declaration of assurance (and reservations)

I, the undersigned,

Manager 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.

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 and the lessons learnt from the reports of the Court of Auditors 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.

In Brussels on 7 February 2023

(e-signed)

Nathalie VERNHES

6. Annexes:

Annex 1: List of derogations, exceptions, non-compliance events, prior approvals and events to be reported.

DEROGATIONS / EXCEPTIONS / NON-COMPLIANCE EVENTS - YEARS 2022 - DEROGATIONS / EXCEPTIONS / CAS DE NON CONFORMITE									
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).									
nmb	NUMBER AND TYPE of DEROGATION	DECISION / PROJECT TITLE	DECISION / CONTRACT REF.	TYPE OF CONTRACT	ENTITY (if known)	SDAO reporting responsibility=TF Manager / Head of Delegation	NAME OF TF MANAGER OR HOD	DATE OF SIGNATURE	ARES REF.
1	H2B	DITASIS:Digitalizing The Gambia	T05-EUTF-SAH-GM-04-01	Delegation Agreement	DEL GAMBIA	Abdul Rahmane	Corrado Pampaloni	10-01-2022	ARES(2022)4423403
2	2 - Réduction des délais	Partenariat Opérationnel Conjoint de lutte contre l'immigration irrégulière, le trafic de migrants et la traite des êtres humains en République du Mali	T05-EUTF-SAH-ML-13-01	GRANT	CIVIPOL	CDD/CDU	Bart OUVRY	31-03-2021	Ares(2022)2631281

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).									
nmb	NUMBER AND TYPE of EXCEPTIONS	DECISION / PROJECT TITLE	DECISION / CONTRACT REF.	TYPE OF CONTRACT	ENTITY (if known)	SDAO reporting responsibility =TF Manager / Head of Delegation	NAME OF TF MANAGER OR HOD	DATE OF SIGNATURE	ARES REF.
1	Decision budget reallocation from visibility BL to contribution agreement BL	EU SUPPORT TO THE UNITED NATIONS 'ONE UN RESPONSE PLAN TO COVID 19 IN NIGERIA'	T05-EUTF-SAH-NG-09	Contribution agreement	n/a		Samuela ISOPI	08-12-2022	Ares(2022)8539081

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.									
nmb	NUMBER AND TYPE of NON COMPLIANCE EVENTS	DECISION / PROJECT TITLE	DECISION / CONTRACT REF.	TYPE OF CONTRACT	ENTITY (if known)	SDAO reporting responsibility=TF Manager / Head of Delegation	NAME OF TF MANAGER OR HOD	DATE OF SIGNATURE	ARES REF.
1	10 b)	Digitalising The Gambia – Technical assistance to strengthen the ICTsector	T05-EUTF-SAH-GM-04-01	Contribution Agreement	ENABEL	Director	Ms Sandra Kramer	16-06-2022	Ares(2022)4423403
2	Decision budget reallocation from visibility BL to contribution agreement BL	EU SUPPORT TO THE UNITED NATIONS 'ONE UN RESPONSE PLAN TO COVID 19 IN NIGERIA'	T05-EUTF-SAH-NG-09	Contribution agreement	n/a		Samuela ISOPI	08-12-2022	Ares(2022)8539081

PRIOR APPROVAL CASES - YEAR 2022 - AUTORISATION PREALABLE									
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.									
nmb	NUMBER AND TYPE	DECISION / PROJECT TITLE	DECISION / CONTRACT REF.	TYPE OF CONTRACT	ENTITY (if known)	SDAO reporting responsibility=TF Manager / Head of Delegation	NAME OF TF MANAGER OR HOD	DATE OF SIGNATURE	ARES REF.
1	26-a1 - Urgence impérieuse	Partenariat Opérationnel Conjoint de lutte contre l'immigration irrégulière, le trafic de migrants et la traite des êtres humains en République du Mali	T05-EUTF-SAH-ML-13-01	GRANT	CIVIPOL	CDD/CDU	Bart OUVRY	31-03-2021	Ares(2022)2631281

EVENTS TO BE REPORTED (EVR) - YEAR 2022 - CAS A SIGNALER									
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.									
nmb	NUMBER AND TYPE	DECISION / PROJECT TITLE	DECISION / CONTRACT REF.	TYPE OF CONTRACT	ENTITY (if known)	SDAO reporting responsibility =TF Manager / Head of Delegation	NAME OF TF MANAGER OR HOD	DATE OF SIGNATURE	ARES REF.
1	EVR No 32 - 'Legal commitments with special arrangements due to COVID-19'	ADDENDUM No 3TO SPECIFIC SERVICE CONTRACT	T05-EUTF-REG-SAH-02-50	SPECIFIC SERVICE CONTRACT	Stantec	TF Manager	Nathalie Vernhes	26-01-2022	Ares(2022)641002
	EVR No 32 - 'Legal commitments with special arrangements due to COVID-19'	Addendum n. 1	SAH-REG-22-01	CONTRIBUTION AGREEMENT	GIZ	TF Manager	Nathalie Vernhes	24-03-2021	Ares(2022)5787280

Annex 2: Questionnaire on the effectiveness of ICF implementation

NO	Monitoring Criteria	Assessment degree of effective implementation	Comment
Internal Control Component I Principle 2	The oversight by the Director-General of the internal control system within the DG is adequate and effective.	My assessment is positive	-
Internal Control Component I Principle 4	Management defines the competences necessary to achieve objectives [and evaluates them].	My assessment is positive	-
Internal Control Component I Principle 5	The DG defines clear roles and responsibilities and holds individuals accountable for the performance of internal control responsibilities across the organisation.	My assessment is positive	-
Internal Control Component V Principle 16	Internal control assessments focus on the DG's main activities and risks.	My assessment is positive	-
Internal Control Component V Principle 17	There is a systematic follow-up of significant issues identified through the supervisory activities.	My assessment is positive	-

Nathalie VERNHES

(e-signed)

08/02/2023

Annex 3: tables A and B for section 3.1

A = Country	Contributions pledged (EUR)		Contributions certified (EUR)				Contributions received (EUR)
	All windows	All windows	Allocated by window			Earmarked	31-12-2022 Total
			SAH (A)	HOA (B)	NOA (C)		
Austria	3.000.000	3.000.000		3.000.000		ü	3.000.000
	3.000.000	3.000.000			3.000.000	ü	3.000.000
	1.000.000	1.000.000			1.000.000	ü	1.000.000
	1.000.000	1.000.000			1.000.000	ü	1.000.000
	1.200.000	1.200.000	1.200.000			ü	1.200.000
Belgium	10.000.000	10.000.000	5.500.000	500.000	4.000.000	ü	10.000.000
	2.000.000	2.000.000	2.000.000			ü	2.000.000
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
Croatia	200.000	200.000		100.000,00	100.000,00	ü	200.000
	100.000	100.000	100.000,00			ü	100.000
	300.000	300.000	200.000,00		100.000,00	ü	300.000
Cyprus	100.000	100.000			100.000,00	ü	100.000
Czech Republic	740.000	740.000		740.000		ü	740.000
	8.750.000	8.750.000			8.750.000	ü	8.750.000
	921.624	921.624			921.624	ü	921.624
Denmark	6.001.920,61	6.001.920,61	2.400.768,24	2.400.768,24	1.200.384,12		6.001.921
	4.031.011,92	4.031.011,92			4.031.011,92	ü	4.031.012
	10.076.311,26	10.076.311,26	2.720.604,04	3.325.182,72	4.030.524,50	ü	10.076.311
	10.050.655,30	10.050.655,30	3.350.218,43	3.350.218,43	3.350.218,43	ü	10.050.655
	13.393.528,71	13.393.528,71		13.393.528,71		ü	13.393.529
	6.692.096,63	6.692.096,63	2.007.629,00	2.676.838,63	2.007.629,00	ü	6.692.097
	3.085.964,23	3.085.964,23	3.085.964,23			ü	3.085.964,23
2.683.447,16	2.683.447,16	2.683.447,16			ü	2.683.447,16	
Estonia	150.000	150.000			150.000,00	ü	150.000
	300.000	300.000			300.000	ü	300.000
	1.000.000	1.000.000			1.000.000	ü	1.000.000
	150.000	150.000			150.000	ü	150.000
	150.000	150.000			150.000	ü	150.000
Finland	5.000.000	5.000.000	1.000.000	3.000.000	1.000.000	ü	5.000.000
	2.500.000	2.500.000		2.500.000		ü	2.500.000
	2.000.000	2.000.000		2.000.000		ü	2.000.000
France	3.000.000	3.000.000	1.200.000	1.200.000	600.000		3.000.000
	6.000.000	6.000.000	6.000.000			ü	6.000.000
Germany	3.000.000	3.000.000	1.200.000,00	1.200.000,00	600.000,00		3.000.000
	48.000.000	48.000.000	38.400.000,00		9.600.000,00	ü	48.000.000
	3.000.000	3.000.000			3.000.000,00	ü	3.000.000
	100.000.000	100.000.000			100.000.000,00	ü	100.000.000
	3.500.000	3.500.000			3.500.000,00	ü	3.500.000
	25.000.000	25.000.000	25.000.000,00			ü	25.000.000
	42.500.000	42.500.000	30.500.000,00		12.000.000,00	ü	42.500.000

A = Country	Contributions pledged (EUR)	Contributions certified (EUR)					Contributions received (EUR)
	All windows	All windows	Allocated by window			Earmarked	31-12-2022 Total
			SAH (A)	HOA (B)	NOA (C)		
	3.500.000	3.500.000	3.500.000,00			ü	3.500.000
	3.500.000	3.500.000	3.500.000,00			ü	3.500.000
Greece	50.000	50.000			50.000,00	ü	50.000
Hungary	700.000	700.000		700.000		ü	700.000
	8.750.000	8.750.000			8.750.000	ü	8.750.000
Ireland	3.000.000	3.000.000		3.000.000		ü	3.000.000
	3.000.000	3.000.000	1.200.000,00	1.200.000,00	600.000,00		3.000.000
	9.000.000	9.000.000	3.600.000,00	3.600.000,00	1.800.000,00		9.000.000
	755.000	755.000		755.000,00		ü	755.000
Italy	10.000.000	10.000.000	4.000.000	5.000.000	1.000.000	ü	10.000.000
	7.000.000	7.000.000	7.000.000			ü	7.000.000
	15.000.000	15.000.000	15.000.000			ü	15.000.000
	50.000.000	50.000.000	50.000.000			ü	50.000.000
	10.000.000	10.000.000			10.000.000	ü	10.000.000
	10.000.000	10.000.000	10.000.000			ü	10.000.000
	2.000.000	2.000.000	2.000.000,00			ü	2.000.000
	2.000.000	2.000.000		2.000.000		ü	2.000.000
	6.000.000	6.000.000	6.000.000,00			ü	6.000.000
	11.000.000	11.000.000	8.000.000,00		3.000.000	ü	11.000.000
Latvia	50.000	50.000	20.000	20.000	10.000	ü	50.000
	250.000	250.000			250.000	ü	250.000
	300.000	300.000			300.000	ü	300.000
Lithuania	50.000	50.000	20.000	20.000	10.000		50.000
	150.000	150.000			150.000	ü	150.000
	200.000	200.000			200.000	ü	200.000
Luxembourg	3.100.000	3.100.000	3.000.000	100.000		ü	3.100.000
	1.000.000	1.000.000	800.000		200.000	ü	1.000.000
Malta	250.000	250.000		125.000	125.000	ü	250.000
	75.000	75.000			75.000	ü	75.000
	150.000	150.000			150.000	ü	150.000
Netherlands	15.000.000	15.000.000	3.000.000	12.000.000		ü	15.000.000
	1.362.000	1.362.000		1.362.000		ü	1.362.000
	10.000.000	10.000.000			10.000.000	ü	10.000.000
	3.000.000	3.000.000	3.000.000			ü	3.000.000
Norway	3.593.344	3.593.344	1.113.936,65	2.479.407,37		ü	3.593.344
	5.272.037	5.272.037	1.581.611,14	1.581.611,14	2.108.815	ü	5.272.037
	6.287.002	6.287.002	2.095.667,21	2.095.667,21	2.095.667	ü	6.287.002
	6.195.595	6.195.595	2.065.198,31	2.065.198,31	2.065.198	ü	6.195.595
	5.503.931	5.503.931	1.834.643,57	1.834.643,57	1.834.643,57	ü	5.503.931
Poland	1.100.000	1.100.000		1.100.000		ü	1.100.000
	7.070.136	7.070.136			7.070.136	ü	7.070.136
	2.380.612	2.380.612			2.380.612	ü	2.380.612

A = Country	Contributions pledged (EUR)	Contributions certified (EUR)					Contributions received (EUR)
	All windows	All windows	Allocated by window			Earmarked	31-12-2022 Total
			SAH (A)	HOA (B)	NOA (C)		
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	ü	1.350.000
	3.200.000	3.200.000	1.600.000,00		1.600.000,00	ü	3.200.000
Romania	100.000	100.000	40.000,00	40.000,00	20.000,00		100.000
Slovakia	500.000	500.000	200.000,00	200.000,00	100.000,00		500.000
	100.000	100.000		100.000		ü	100.000
	1.000.000	1.000.000			1.000.000	ü	1.000.000
	8.250.000	8.250.000			8.250.000	ü	8.250.000
	500.000	500.000	500.000			ü	500.000
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
	30.000	30.000	30.000,00			ü	30.000
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	6.000.000,00			ü	6.000.000
Sweden	3.000.000	3.000.000	1.200.000	1.200.000	600.000		3.000.000
	3.000.000	3.000.000		3.000.000		ü	3.000.000
	92.584	92.584		92.584		ü	92.584
	5.664.202	5.664.202		5.664.202		ü	5.664.202
Switzerland	4.100.000	4.100.000	1.640.000,00	1.640.000,00	820.000,00		4.100.000
United Kingdom	3.000.000	3.000.000		3.000.000		ü	3.000.000
	3.000.000	3.000.000			3.000.000,00	ü	3.000.000
	7.500.000	7.500.000	3.500.000	2.000.000	2.000.000,00	ü	7.500.000
	7.500.000	7.500.000	3.500.000	2.000.000	2.000.000,00	ü	7.500.000
Total External Contribution	623.158.002	623.158.002	281.404.688	101.001.850	240.751.464		623.158.001,75

B = Programme	Contributions pledged (EUR)	Contributions certified (EUR)					Contributions received (EUR)
	All windows	All windows	Allocated by window			Ear marked	31-12-2022 Total
			SAH (A)	HOA (B)	NOA (C)		
Reserve of the 11th EDF (38-801)	1.000.000.000	1.000.000.000	666.666.667	333.333.333		ü	1.000.000.000
RIP West Africa 11th EDF (38-801)	200.000.000	200.000.000	200.000.000			ü	200.000.000
RIP Central Africa 11th EDF (38-811)	10.000.000	10.000.000	10.000.000			ü	10.000.000
RIP EASAI0 11th EDF (38-807)	50.000.000	50.000.000		50.000.000		ü	50.000.000
NIP ET 11th EDF (38-807)	30.000.000	30.000.000		30.000.000		ü	30.000.000
DG NEAR (admin credits)*	500.000	500.000			500.000	ü	500.000
DG NEAR - C(2016)3505**; C(2017)2453; C(2017)8287; C(2019)3480; C(2020)3368; (2020)4581	411.211.675	411.211.675			411.211.675	ü	308.811.675
DG NEAR -	25.000.000	25.000.000			25.000.000	ü	25.000.000

B = Programme	Contributions pledged (EUR)	Contributions certified (EUR)					Contributions received (EUR)
	All windows	All windows	Allocated by window			Ear marked	31-12-2022 Total
			SAH (A)	HOA (B)	NOA (C)		
C(2016)7277							
DG ECHO (C(2015)8936)**; C(2016) 8795	50.000.000	50.000.000	20.000.000	20.000.000	10.000.000		40.000.000
SSP SS EDF (38-815)	86.400.000	86.400.000		86.400.000		ü	86.400.000
El Nino Horn of Africa - DCI FOOD (39-550)	23.000.000	23.000.000		23.000.000		ü	23.000.000
El Nino Horn of Africa - Reserve of the 11th EDF (39-736; C(2016)6843)	43.500.000	43.500.000		43.500.000		ü	43.500.000
El Nino SAHEL DCI FOOD (C(2016)5207;39-550; contract n°2017/383-433)	10.000.000	10.000.000	10.000.000			ü	10.000.000
El Nino SAHEL EDF (C(2016)6843; 39-650; contract n°2017/383-426)	25.000.000	25.000.000	25.000.000			ü	25.000.000
DCI DEVCO B - MIGR (38-974)**	25.000.000	25.000.000	10.000.000	10.000.000	5.000.000		25.000.000
Sudan Special Measure EDF (39-789)	100.000.000	100.000.000		100.000.000		ü	100.000.000
Reserve of the 11th EDF (39-883)	500.000.000	500.000.000	368.000.000	132.000.000		ü	500.000.000
DCI PANAF (38-855)	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 (C(2017)2395;386-661)	45.000.000	45.000.000		45.000.000		ü	45.000.000
NIP Somalia EDF C(2017)1721 (039-896)	200.000.000	200.000.000		200.000.000		ü	200.000.000
DG HOME AMIF	135.000.000	135.000.000	10.000.000	10.000.000	115.000.000	ü	105.000.000
DCI MIGRATION (C(2017)6275)	230.000.000	230.000.000	140.000.000	60.000.000	30.000.000	ü	220.000.000
DCI MIGRATION (C(2018)7642)	29.500.000	29.500.000	20.500.000	9.000.000		ü	
DCI Food (C(2017)8765) CRIS 040-160	10.000.000	10.000.000		10.000.000		ü	10.000.000
EDF Sudan - Contribution to the European Union Emergency Trust Fund C(2020)872 - (42611)	100.000.000	100.000.000		100.000.000		ü	100.000.000
EDF Special Support Programme for South Sudan (C(2017)8337)	24.533.858	24.533.858		24.533.858		ü	24.533.858
EDF Special Support Programme for South Sudan (C(2017)8337) (2019 Rider)	4.906.772	4.906.772		4.906.772		ü	4.906.772
Reserve of the 11th EDF C(2018)4437	500.000.000	500.000.000	375.000.000	125.000.000		ü	500.000.000
RIP and NIP 11th EDF C(2018) 5491	150.000.000	150.000.000		150.000.000		ü	80.000.000
NIP for Eritrea (EDF) C(2019)2960	180.000.000	180.000.000		180.000.000		ü	
DG NEAR - C(2018)8220	27.733.626	27.733.626			27.733.626	ü	27.733.626

B = Programme	Contributions pledged (EUR)	Contributions certified (EUR)					Ear marked	Contributions received (EUR) 31-12-2022 Total
		All windows	Allocated by window			NOA (C)		
			All windows	SAH (A)	HOA (B)			
DG NEAR (2019) 8959	50.717.716	50.717.716				50.717.716	ü	50.717.716
PIN 11ième FED Niger C(2020) 2551	38.425.000	38.425.000	38.425.000				ü	
PIN 11ième FED Burkina Faso (C(2020)2938)	18.670.000	18.670.000	18.670.000				ü	
PIN 11ième FED Mali C(2020)2549	15.000.000	15.000.000	15.000.000				ü	
PIN 11ième FED Chad C(2020) 2550	2.500.000	2.500.000	2.500.000				ü	
EDF South Sudan C(2020)8530 (CRIS 042-949)	1.903.529	1.903.529			1.903.529		ü	1.903.529
EDF transfer in favour of Mali C(2020)9198	60.000.000	60.000.000	60.000.000				ü	
Total EC Contribution	4.438.502.176	4.438.502.176	1.999.761.667	1.758.577.492	680.163.017			3.872.007.176

	Contributions pledged (EUR)	Contributions certified (EUR)				Total Contributions received (EUR)
		All windows	SAH (A)	HOA (B)	NOA (C)	
Total A + B :	5.061.660.178	5.061.660.178,17	2.281.166.354,98	1.859.579.342,64	920.914.480,55	4.495.165.178

III = Interest generated by cash received in Trust fund bank account	
2015 Bank Interest	2.291,89 €
2016 Bank Interest	52.134,78 €
2017 Bank Interest	1.631,10 €
2018 Bank Interest	1.884,45 €
2019 Bank Interest	587,87 €
2020 No bank interest received due to negative interest rates	
2021 No bank interest received due to negative interest rates	
2022 Bank Interest from mid August 2022	250.522,95 €
2020	-467.116,85 €
2021	-515.962,51 €
2022 Negative Bank Interest until mid August 2022.	-286.734,19 €

Annex 4: detail of contracted amounts by window in charge for section 3.3

Cfr. Annex 2 of Annex 13B – Annual Authorising Officer by Sub-Delegation Report of EU Trust Funds Manager for TF Africa – Window Horn of Africa

ANNEX 13 D - ANNUAL AUTHORISING OFFICER BY SUB-DELEGATION REPORTS OF EU TRUST FUNDS MANAGER FOR TF AFRICA - WINDOW NORTH OF AFRICA

1. Policy and / or operational highlights of the year

The EU, together with its African and European partners, continued in 2022 to foster stability and contribute to improved migration management in the Sahel and Lake Chad, the Horn of Africa and the North of Africa regions through the EU Emergency Trust Fund for Africa (EUTF for Africa). The EUTF continued to pursue a balanced approach in supporting the multiple facets of migration, focusing on areas of mutual interest to the EU and Africa. These include, inter alia, the protection of migrants and refugees, legal migration, the fight against smuggling of migrants and trafficking of human beings, and the voluntary return and sustainable reintegration of migrants in their countries of origin.

2022 was marked by unforeseen crises, including the Russian war of aggression against Ukraine, which is expected to have a destabilizing economic and social impact on North Africa. Countries in the region rely heavily on energy and cereal imports, with Ukraine and Russia being major suppliers. Rapid increases in food and energy prices, combined with the economic and social impact of COVID-19, and exacerbated by the growing effects of climate change, form a combination of adverse external factors that affect North African countries. Nevertheless, so far there is no strong evidence of an immediate, direct relationship between food insecurity and international migration. Migration flows are shaped by multiple drivers¹⁶⁷, including the lasting consequences of the COVID-19 pandemic, the deterioration of the overall socio-economic situation and the impact of climate change in the region.

Migratory pressure has been increasing rapidly in the aftermath of the COVID-19 pandemic, reaching levels similar or higher than in 2017. On the Central Mediterranean route, over 105 500 migrants and refugees arrived in 2022 departing mainly from Libya and Tunisia, and originating primarily from Egypt, Tunisia, and Bangladesh, an increase of over 55% in comparison to 2021. Most arrivals reached the EU after hazardous journeys and search and rescue operations at sea. To address the immediate challenges along this migratory route, the Extraordinary Justice and Home Affairs Council adopted on 25 November 2022 an EU Action Plan for the Central Mediterranean¹⁶⁸. The action plan proposes 20 measures for the EU and its Member States to: (i) step up cooperation with partner countries and international organisations, including through the launch of the related Team Europe Initiative; (ii) strengthen cooperation between all actors involved in search and rescue; and (iii) reinforce implementation of the Voluntary Solidarity Mechanism. Overall, reinforced action covering the whole spectrum of migration support, from root causes to protection, legal migration, returns and reintegration as well as border management, fight against smuggling and trafficking of human beings, remains necessary.

¹⁶⁷ Kalantaryan, S. and McMahon, S., *The Granary in Flames*, EUR 31256 EN, Publications Office of the European Union, Luxembourg, 2022, ISBN 978-92-76-57689-1, doi:10.2760/59846, JRC130534.

¹⁶⁸ EU action plan for the Central Mediterranean (2022): https://home-affairs.ec.europa.eu/eu-action-plan-central-mediterranean_en.

In 2022, arrivals in **Libya** via the Central Mediterranean route have seen a sharp increase (49% more than 2021), with 43 000 asylum seekers and refugees living in a precarious situation. This year, Libya remained the main country of departure towards Italy (53 119). Efforts to respond to the main migratory challenges in Libya continue under the current Multiannual Financial Framework (MFF 2021-2027).

Morocco is the first country of departure and origin of arrivals to the Canary Islands and still the second main country of departure and of origin of arrivals to mainland Spain. During their visits in March and July this year, Commissioners Várhelyi and Johansson agreed on the need to provide more support for migration management, particularly in the area of anti-smuggling and trafficking in human beings.

This year, migration to and from **Tunisia** has reached levels not seen since the 2011 revolution, making it second country of departure and of origin of migrants to Italy via the Central Mediterranean route (69% increase compared to 2021). The interplay of economic and social factors appears to be at the heart of the complex intersection of reasons for Tunisians to migrate to the EU. It is, therefore, critical to continue supporting Tunisia in addressing its complex mixed migration challenges.

In **Egypt**, registered increasing flows of Egyptian nationals via the Central Mediterranean route became a source of concern in 2022, with Egyptian nationals becoming the first nationality of arrivals in Italy. Egypt continues to be also a destination and transit country for regional migration, hosting nearly 290 000 refugees and asylum-seekers from 60 countries of origin, according to UNHCR. During his visit to Egypt in October, Commissioner Várhelyi signed a new program under the current MFF to enhance border management in response to a request for additional funding for migration-related projects.

The EU continued its high-level dialogue on migration with Morocco and Tunisia in 2022. As part of the follow-up to the sixth European Union- African Union (EU-AU) summit, the members of the AU-EU-UN Tripartite Taskforce on the Situation of Stranded Migrant and Refugees in Libya met on 1 November in Addis Ababa, Ethiopia, to revitalise its work. Key achievements of the taskforce include facilitating the return of over 60 000 stranded migrants to their countries of origin and the mobilisation of AU Member States to take action exemplified by Rwanda and Niger, which enabled the evacuation of about 5 200 vulnerable refugees and asylum seekers from Libya through the Emergency Transit Mechanism. At the same time, the EU continued its advocacy to end arbitrary detention and other human rights violations in Libya and to improve the manner irregular migrants are dealt with under difficult circumstances.

On 12 December, the EU, EU Member States and African partners launched in Brussels two Team Europe Initiatives (TEIs) focused on the Atlantic/Western Mediterranean and the Central Mediterranean migratory routes. The two initiatives bring together African and European countries of origin, transit and destination in a whole-of-route approach. They will create new opportunities for coordination with partner countries, international partners and relevant UN agencies.

On migration policy, the EU institutions are making progress on the New Pact on Migration and Asylum, including in its external dimension. The EU Agency for Asylum, succeeding the European Asylum Support Office, stepped up its operations in January 2022 when the Regulation establishing the Agency entered into force. In April 2022, the European Commission proposed a set of 'Skills and Talent' proposals to address current demographic and migration challenges in the EU and prepare for future needs. The proposals include the roll-out of talent partnerships with non-EU countries, including in Africa. In May 2022, the Return Coordinator took office at the Commission to promote a more coherent and effective approach to returns. In June 2022, under the French Presidency of the Council of the EU, Member States agreed on negotiation mandates for the Screening and Eurodac Regulations. These are key proposals for better and more effective procedures to help tackle irregular migration, improve returns and better support the asylum system. Political agreement was reached on 7 September 2022 on a joint roadmap between the European Parliament and the rotating Presidencies of the Council of the EU. The agreement lays the grounds for enhanced dialogue on the New Pact, providing impetus for the conclusion of negotiations by February 2024 on all pending legislative files related to asylum and migration management

The new Neighbourhood, Development and International Cooperation – Global Europe Instrument (NDICI –GE) identifies migration and forced displacement as a key area for cooperation with partner countries. It sets a spending target of indicatively 10% for actions supporting management and governance of migration and forced displacement. The new multi-country **Multiannual Indicative Programme (MIP)** for a multi country migration Programme of the Southern Neighbourhood (2021-2027)¹⁶⁹ has been adopted in November 2022. It establishes the basis for the funding of activities on migration in the North of Africa and succeeds the EUTF. It follows four main thematic priorities aligned with those outlined in the external dimension of the Pact: 1) Providing protection to those in need and supporting host countries; 2) Strengthening migration and asylum governance and management; 3) Fostering return, readmission and sustainable reintegration and 4) Supporting a comprehensive approach to legal migration and mobility.

These thematic pillars are reflected in the **Joint Communication on a Renewed Partnership with the Southern Neighbourhood**, adopted on 9 February 2021, where migration and mobility is indicated as a priority area.

2. Programming, implementation and results (including evaluations)

2.1 Programming

Following the end of the EUTF contracting period in December 2021, no new operational commitments were signed in 2022, whether at the level of decisions/actions or contracts/projects.

¹⁶⁹ C(2022)8015 MULTI-ANNUAL INDICATIVE PROGRAMME FOR A MULTI-COUNTRY MIGRATION PROGRAMME FOR THE SOUTHERN NEIGHBOURHOOD (2021-2027)

In 2022, the focus for the North of Africa window (EUTF-NOA) was on the efficient and effective implementation of on-going activities under 69 projects/contracts out of 110 contracts approved since the EUTF's inception. In addition, 22 contract amendments were signed, mainly to extend the duration of ongoing projects and/or to restructure the budget due to difficulties in implementing certain types of activities such as missions, events or trainings during the Covid-19 pandemic.

Yet, as part of the administrative activities two thematic evaluations were contracted this year, for a total amount of EUR 357 154, to start harvesting independent external assessments of the performance and the lessons-learned under the EUTF in the region. The Constitutive Agreement Articles 13 and 17.3(a) allow the Trust Fund manager to undertake activities "necessary for the orderly realisation, conservation and preservation of the Trust Fund's resources and the fulfilment of the contractual obligations in respect of the Trust Fund". This includes contracts related to administrative activities, such as audit, evaluation, monitoring and communication.

As of 31 December 2022, a total of 43 actions, including three cross-window actions, for a total budget of EUR 907.3 million were approved for the EUTF-NoA, out of which EUR 906.9 million were contracted, EUR 788.5 million paid and EUR 3 million de-committed.

The total contribution to the EUTF-NOA amounted to EUR 920.9 million (including administrative costs), out of which EUR 680.2 million came from the EU budget and EUR 240.7 million (about 26%) from external donors: EU Member States, and United Kingdom, Norway and Switzerland. The EUTF can no longer receive new contributions.

OECD DAC compliance ¹⁷⁰

The 2018 AOSD report referred to the issue of compliance of EUTF-NOA actions with Official Development Assistance (ODA) eligibility criteria under the OECD-DAC. This issue was raised by several EU Member States in relation to programmes in the area of border management. The OECD-DAC has launched a working group to assess the eligibility of migration-related activities, including border management actions.

The European Commission has been represented by DG INTPA in the negotiations of the working group which resulted in an outcome document, approved by the OECD-DAC on 6 December 2022¹⁷¹. These principles and criteria will be incorporated in the Statistical Reporting Directives. Members are encouraged to apply the 'Overarching principles to guide ODA reporting on migration-related activities' in the 2023 OECD-DAC reporting or the 2024 reporting at the latest.

Given the large financial exposure to border management programmes (EUR 168 million in Contribution or Delegation agreements under EUTF-NOA), EUTF-NOA will carefully assess the implications of the new guidelines, which may limit the ODA-eligibility of border

¹⁷⁰ The Organisation for Economic Co-operation and Development's (OECD) Development Assistance Committee (DAC) is a forum to discuss issues surrounding aid, development and poverty reduction in developing countries. It describes itself as being the "venue and voice" of the world's major donor countries.

¹⁷¹ DCD/DAC(2022)53/Final

management activities partially or in full. In such case, DG NEAR and DG INTPA have reached the conclusion that non-eligible elements could be covered by contributions, which do not have to comply with ODA eligibility criteria (e.g., AMIF or partially ENI do not have legally binding ODA eligibility requirements). It needs to be assessed, whether funding from these sources is sufficient to cover all non-eligible elements.

2.2 Implementation and results

The following highlights provide examples of the main progress of implementation and results achieved so far in the region, under the four strategic priorities defined by the EUTF Board for North Africa in 2018.

With EUR 524 million, **Priority 1 – ‘Protection and community stabilization’** receives the most funding under the EUTF NOA. Most funds benefit Libya (EUR 333 million). Sixty-four projects are implemented in the following five areas: 1) access to basic, social and legal services; 2) capacity and policy development on protection, conflict prevention, human rights and service delivery; 3) social cohesion, conflict prevention and human rights activities; 4) access to income generating and employment opportunities and 5) assistance to vulnerable migrants, asylum seekers and refugees for evacuation, resettlement and humanitarian voluntary return. Since the beginning of the EUTF, achievements under this priority include the protection of and assistance to 160 053 migrants, refugees, asylum seekers and IDPs. 46 540 migrants stranded in Libya could return voluntarily with the help of IOM to their countries of origin (Voluntary Humanitarian Returns) and 4 653 persons of concern benefitted from evacuation assistance out of Libya. Across the region, 401 483 social services have been delivered by several implementing partners.

Priority 2 – ‘Integrated border management’ received an allocation of EUR 285 million since the start of the EUTF. Nine contracts support this priority and cover 1) capacity, institutional & policy development on international and human rights-based border management; 2) infrastructure and equipment supply for border management and training / monitoring of their use and 3) prevention of irregular migration and smuggling, and protection of victims of trafficking in human beings. Examples of concrete achievements include, 34 679 people were reached by awareness raising events on themes related to safe, orderly and regular migration). 50 296 items of equipment have been supplied ranging from land and sea vehicles to IT, technical equipment to personal protective equipment and investigation or forensic kits while 3,120 staff members of the relevant authorities have been trained on governance, conflict prevention and human rights.

Priority 3 focusses on **labour migration and mobility** with five EUTF programmes contributing primarily to this priority (one in Morocco and four regional initiatives – THAMM I&II), with a total budget of EUR35 million. The programmes focus on 1) capacity, institutional and policy development on labour migration governance; 2) job training, career counselling, information and orientation services for candidate labour migrants; 3) improvement of international cooperation mechanisms for labour migration governance which include the Development and implementation of mobility schemes between NOA and partner EU Member States and last but not least 4) collection, management, and analysis of data

Among others, since the launch of the EUTF results include the development of 6 regional cooperation initiatives to facilitate labour migration and the development and support to 31 strategic laws, policies and plans on labour migration. This includes for example support to development of the Moroccan National Strategy for International Professional Mobility until 2025 and the Tunisian ‘Stratégie nationale pour l’emploi à l’international et la protection des droits des travailleurs migrants’.

Migration governance, Voluntary return and reintegration are covered under **Priority 4**. Twelve EUTF programmes contribute primarily to this strategic priority (six in Tunisia, one in Morocco, one in Egypt and four regional initiatives), with a budget of EUR 43 million. Achievements under this priority derive from working on the following area of actions 1) capacity, institutional and policy development on migration and return migration governance; 2) mobilisation, engagement, and voluntary return and reintegration and 3) improvement of international cooperation mechanisms and 4) collection, management, and analysis of data. This includes for example the support to 6 486 people to return voluntarily from Morocco, Tunisia and Egypt to their places of origin. 545 returning migrants benefited from post-arrival assistance and 2 287 received reintegration assistance.

2.3 Research, Monitoring & evaluation and communication activities

The Research and Evidence Facility

The Research and Evidence Facility for the North of Africa consisted of two main projects. The first one, the “Evidence-driven Migration Governance Policy and Practice in North Africa” implemented by the International Centre for Migration Policy Development (ICMPD) ended last year. Over the years, between January 2019 and October 2021, it produced ten research reports on migration-related topics in the North of Africa region.

Since 2020, the project “Monitoring the political economy of human smuggling in Libya and the Greater Sahara” produced 19 research reports or rapid assessment and 45 monthly confidential monitoring briefs. In 2022, several new studies were issued, including for instance a focused assessment on the Changing Patterns in Libyan Migration.

The Monitoring and Learning System

Since 2017, the **Monitoring and Learning System (MLS)** in the North of Africa has focused on results-based monitoring and reporting on EUTF programmes. Its first phase was implemented by the International Centre for Migration Policy Development (ICMPD) and ran until September 2021. In December 2021, the InProvE consortium took over the MLS management to strengthen processes and practices in place to report on EUTF results in the region.

The backbone of the MLS is the North of Africa results reporting framework. It aims to organise the collection and aggregation of results data from all EUTF contracts in the region and to report progress against the set of Trust Fund common output indicators. Operational since mid-2022, the North of Africa results reporting framework allows for the necessary level of harmonisation with both the EUTF Africa and the Global Europe results frameworks.

Another novelty in 2022 was the development of the online NOASYS platform to replace the data collection tool previously used by ICMPD. The launch of NOASYS was completed in the first half of 2022 with the encoding of 81 logical framework matrixes (including more than 1 000 indicators with their corresponding baseline, current and target values) and the aggregation of North of Africa output results for each of the relevant EUTF for Africa and the Global Europe indicators.

This year, the new MLS delivered its first annual report, presenting cumulative results in the North of Africa region up until 31 July 2022. The report focuses mainly on results at output level – this is because methodological challenges to aggregate outcome data from different contracts still need to be overcome. Nevertheless, the 2022 MLS report for the North of Africa region incorporates examples of outcome analysis extracted from external sources such as evaluations and results-oriented monitoring.

Two complementary **Third Party Monitoring** (TPM) contracts continued to operate in Libya in 2022 as the complex operational environment in the country continues to limit the possibility for direct monitoring on the ground. One TPM focusses on assessing results of EUTF-funded projects, while the second is assessing compliance with human rights standards and the do-not-harm principle. Both TPM contracts have successfully provided monthly updates as well as comprehensive bi-annual reports throughout the year.

Results-oriented monitoring (ROM)

Results-oriented monitoring reviews continued to be an important tool in steering the programmes under the EUTF. In 2022, 18 ROM reviews were successfully conducted to provide external, impartial and results-based assessment of our ongoing interventions implemented at the regional level (five), in Egypt (seven), in Morocco (four) in Libya (one), and in Tunisia (one).

Communication

Throughout 2022, the EUTF for Africa continued to communicate about its programmes and achievements through multiple channels, striving to make information on its activities as transparent and accessible to as a broader audience as possible. The EUTF for Africa's website remained the main way of informing stakeholders and the general public about the progress of the TF's work in the various areas, through the regular publication of stories about its programmes and updated financial data.

With more than 492 000 page views since its creation and 700 articles published online, the website continued to ensure the visibility of the EUTF for Africa's programmes and achievements. It is also visible on social media, with regular posts and a successful hashtag (276 000 occurrences of the #AfricaTrustFund on Twitter since the beginning of the Trust Fund of which over 50 000 occurrences in 2022).

For technical reasons, the Trust Fund website will be transferred to a different platform in the first half of 2023. Preparation work for a smooth transition began in the last quarter of 2022 and efforts are being made to ensure the new website provides the same level of detail and information as the current one.

In December 2022, as part of the High Commissioner for refugees' Dialogue on Protection Challenges, the EU Delegation to the United Nations in Geneva and the UNHCR jointly organised a photo exhibition entitled 'Lives in Dignity – a nexus approach to forced displacement'. The exhibition featured several photographs from the online photo exhibition of the EUTF for Africa, 'Stories from Africa' launched in March 2021, and highlights the Trust Fund's achievements towards its four main objectives.

Beyond activities organised at headquarters level, the visibility of the EUTF programmes was also ensured by initiatives implemented at country level by EU Delegations and their local partners, as illustrated by the following selection which reflects the diversity of communication actions undertaken this year.

The Mediterranean City-to-City Migration (MC2CM) project organised in Seville the first Mediterranean Urban Migration Forum, which focused on discussing the role of local stakeholders in developing and implementing local policies that address migration and inclusion. More than 70 participants from MC2CM network attended the event, with an overall participation of 350 invitees from the Andalusian Fund of Municipalities for International Solidarity and the United Cities and Local Governments; those included Mayors from Tunisian and Moroccan municipalities, EU representatives, and stakeholders all around the Euro-Mediterranean region.

This year, GIZ prepared two films portraying the experiences of apprentices and employers participating in the THAMM (Towards a Holistic Approach to Labour Migration Governance and Labour Mobility in North Africa) programme. The films present Tunisian apprentices and their employers, working in various sectors like hospitality, gastronomy and electronics. One of the videos targets employers in Germany while the second is used to address people interested in participating in the THAMM programme in Egypt, Morocco and Tunisia. Within a few weeks, these videos generated more than 1 000 views on YouTube and are becoming GIZ flagships corporate communications.

In November 2022, the National Council for Women established a successful pavilion in the Green Zone of the COP-27 premises in Sharm-El Sheik displaying traditional and eco-friendly Egyptians handcrafts. This pavilion reflects well the empowerment women gained in participating in this EUTF-funded project aiming to promote sustainable development, socio-economic inclusion and empowerment of women and youth in Egypt. This year, 60 women benefitted from trainings on product development, with a specific focus on producing eco-friendly handcrafts, which were presented and sold at the COP-27 pavilion.

3. Financial report¹⁷²

3.1 Amounts pledged and received

No new resources were allocated to the EU Trust Fund for Africa in 2022. As of 31 December 2022, resources allocated to the EUTF amounted therefore to approximately EUR 5.06 billion. This includes around EUR 4.44 billion from the European Development Fund

¹⁷² Draft annual accounts of the EU Trust Fund will be annexed to the AAR of the AOD.

(EDF) and EU financial instruments including the Development Cooperation Instrument (DCI), the European Neighbourhood Instrument (ENI), as well as funding from the Directorate-General for Migration and Home Affairs (DG HOME) and the Directorate-General for European Civil Protection and Humanitarian Aid Operations (DG ECHO). In addition, the Trust Fund attracted EUR 623.16 million from EU MS and other donors (UK, Switzerland and Norway).

This Financial Report is drawn-up in line 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 2022.

The first table provides information on the contributions from external contributors (i.e. EU MS 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, based on 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). Contributions received in currencies other than EUR are registered using the ECs official exchange rate.

Interest generated by cash received in the EUTF for Africa bank account is shown in section III of the second table. Between the end of 2019 and the second quarter of 2022, banks charged the EUTF negative interest which are covered through the Trust Fund's resources.

Table - EUTF for Africa contributions from external contributors

A = Country	Contributions pledged (EUR)	Contributions certified (EUR)				Contributions received (EUR)
	All windows	All windows	Allocated by window			16-01-2023
			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
	1.000.000	1.000.000			1.000.000	1.000.000
	1.000.000	1.000.000			1.000.000	1.000.000
	1.200.000	1.200.000	1.200.000			1.200.000
Belgium	10.000.000	10.000.000	5.500.000	500.000	4.000.000	10.000.000
	2.000.000	2.000.000	2.000.000			2.000.000
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
Croatia	200.000	200.000		100.000,00	100.000,00	200.000

A = Country	Contributions pledged (EUR)	Contributions certified (EUR)				Contributions received (EUR)
	All windows	All windows	Allocated by window			16-01-2023
			SAH (A)	HOA (B)	NOA (C)	Total
	100.000	100.000	100.000,00			100.000
	300.000	300.000	200.000,00		100.000,00	300.000
Cyprus	100.000	100.000			100.000,00	100.000
Czech Republic	740.000	740.000		740.000		740.000
	8.750.000	8.750.000			8.750.000	8.750.000
	921.624	921.624			921.624	921.624
Denmark	6.001.920,61	6.001.920,61	2.400.768,24	2.400.768,24	1.200.384,12	6.001.921
	4.031.011,92	4.031.011,92			4.031.011,92	4.031.012
	10.076.311,26	10.076.311,26	2.720.604,04	3.325.182,72	4.030.524,50	10.076.311
	10.050.655,30	10.050.655,30	3.350.218,43	3.350.218,43	3.350.218,43	10.050.655
	13.393.528,71	13.393.528,71		13.393.528,71		13.393.529
	6.692.096,63	6.692.096,63	2.007.629,00	2.676.838,63	2.007.629,00	6.692.097
	3.085.964,23	3.085.964,23	3.085.964,23			3.085.964,23
	2.683.447,16	2.683.447,16	2.683.447,16			2.683.447,16
Estonia	150.000	150.000			150.000,00	150.000
	300.000	300.000			300.000	300.000
	1.000.000	1.000.000			1.000.000	1.000.000
	150.000	150.000			150.000	150.000
	150.000	150.000			150.000	150.000
Finland	5.000.000	5.000.000	1.000.000	3.000.000	1.000.000	5.000.000
	2.500.000	2.500.000		2.500.000		2.500.000
	2.000.000	2.000.000		2.000.000		2.000.000
France	3.000.000	3.000.000	1.200.000	1.200.000	600.000	3.000.000
	6.000.000	6.000.000	6.000.000			6.000.000
Germany	3.000.000	3.000.000	1.200.000,00	1.200.000,00	600.000,00	3.000.000
	48.000.000	48.000.000	38.400.000,00		9.600.000,00	48.000.000
	3.000.000	3.000.000			3.000.000,00	3.000.000
	100.000.000	100.000.000			100.000.000,00	100.000.000
	3.500.000	3.500.000			3.500.000,00	3.500.000
	25.000.000	25.000.000	25.000.000,00			25.000.000
	42.500.000	42.500.000	30.500.000,00		12.000.000,00	42.500.000
	3.500.000	3.500.000	3.500.000,00			3.500.000
	3.500.000	3.500.000	3.500.000,00			3.500.000
Greece	50.000	50.000			50.000,00	50.000
Hungary	700.000	700.000		700.000		700.000
	8.750.000	8.750.000			8.750.000	8.750.000
Ireland	3.000.000	3.000.000		3.000.000		3.000.000
	3.000.000	3.000.000	1.200.000,00	1.200.000,00	600.000,00	3.000.000
	9.000.000	9.000.000	3.600.000,00	3.600.000,00	1.800.000,00	9.000.000
	755.000	755.000		755.000,00		755.000
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

A = Country	Contributions pledged (EUR)	Contributions certified (EUR)				Contributions received (EUR)
	All windows	All windows	Allocated by window			16-01-2023 Total
			SAH (A)	HOA (B)	NOA (C)	
	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			10.000.000
	2.000.000	2.000.000	2.000.000,00			2.000.000
	2.000.000	2.000.000		2.000.000		2.000.000
	6.000.000	6.000.000	6.000.000,00			6.000.000
	11.000.000	11.000.000	8.000.000,00		3.000.000	11.000.000
Latvia	50.000	50.000	20.000	20.000	10.000	50.000
	250.000	250.000			250.000	250.000
	300.000	300.000			300.000	300.000
Lithuania	50.000	50.000	20.000	20.000	10.000	50.000
	150.000	150.000			150.000	150.000
	200.000	200.000			200.000	200.000
Luxembourg	3.100.000	3.100.000	3.000.000	100.000		3.100.000
	1.000.000	1.000.000	800.000		200.000	1.000.000
Malta	250.000	250.000		125.000	125.000	250.000
	75.000	75.000			75.000	75.000
	150.000	150.000			150.000	150.000
Netherlands	15.000.000	15.000.000	3.000.000	12.000.000		15.000.000
	1.362.000	1.362.000		1.362.000		1.362.000
	10.000.000	10.000.000			10.000.000	10.000.000
	3.000.000	3.000.000	3.000.000			3.000.000
Norway	3.593.344	3.593.344	1.113.936,65	2.479.407,37		3.593.344
	5.272.037	5.272.037	1.581.611,14	1.581.611,14	2.108.815	5.272.037
	6.287.002	6.287.002	2.095.667,21	2.095.667,21	2.095.667	6.287.002
	6.195.595	6.195.595	2.065.198,31	2.065.198,31	2.065.198	6.195.595
	5.503.931	5.503.931	1.834.643,57	1.834.643,57	1.834.643,57	5.503.931
Poland	1.100.000	1.100.000		1.100.000		1.100.000
	7.070.136	7.070.136			7.070.136	7.070.136
	2.380.612	2.380.612			2.380.612	2.380.612
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
	3.200.000	3.200.000	1.600.000,00		1.600.000,00	3.200.000
Romania	100.000	100.000	40.000,00	40.000,00	20.000,00	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
	8.250.000	8.250.000			8.250.000	8.250.000
	500.000	500.000	500.000			500.000
Slovenia	50.000	50.000	20.000,00	20.000,00	10.000,00	50.000

A = Country	Contributions pledged (EUR)	Contributions certified (EUR)				Contributions received (EUR)
	All windows	All windows	Allocated by window			16-01-2023
			SAH (A)	HOA (B)	NOA (C)	Total
	50.000	50.000	20.000,00	20.000,00	10.000,00	50.000
	30.000	30.000	30.000,00			30.000
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	6.000.000,00			6.000.000
Sweden	3.000.000	3.000.000	1.200.000	1.200.000	600.000	3.000.000
	3.000.000	3.000.000		3.000.000		3.000.000
	92.584	92.584		92.584		92.584
	5.664.202	5.664.202		5.664.202		5.664.202
Switzerland	4.100.000	4.100.000	1.640.000,00	1.640.000,00	820.000,00	4.100.000
United Kingdom	3.000.000	3.000.000		3.000.000		3.000.000
	3.000.000	3.000.000			3.000.000,00	3.000.000
	7.500.000	7.500.000	3.500.000	2.000.000	2.000.000,00	7.500.000
	7.500.000	7.500.000	3.500.000	2.000.000	2.000.000,00	7.500.000
Total External Contribution	623.158.002	623.158.002	281.404.688	101.001.850	240.751.464	623.158.001,75

Table - EUTF for Africa contributions from the EU and EDF budgets

B = Programme	Contributions pledged (EUR)	Contributions certified (EUR)				Contributions received (EUR)
	All windows	All windows	Allocated by window			31-12-2022
			SAH (A)	HOA (B)	NOA (C)	Total
Reserve of the 11th EDF (38-801)	1.000.000.000	1.000.000.000	666.666.667	333.333.333		1.000.000.000
RIP West Africa 11th EDF (38-801)	200.000.000	200.000.000	200.000.000			200.000.000
RIP Central Africa 11th EDF (38-811)	10.000.000	10.000.000	10.000.000			10.000.000
RIP EASAI0 11th EDF (38-807)	50.000.000	50.000.000		50.000.000		50.000.000
NIP ET 11th EDF (38-807)	30.000.000	30.000.000		30.000.000		30.000.000
DG NEAR (admin credits)*	500.000	500.000			500.000	500.000
DG NEAR - C(2016)3505**; C(2017)2453; C(2017)8287; C(2019)3480; C(2020)3368; (2020)4581	411.211.675	411.211.675			411.211.675	308.811.675
DG NEAR - C(2016)7277	25.000.000	25.000.000			25.000.000	25.000.000
DG ECHO (C(2015)8936)**; C(2016) 8795	50.000.000	50.000.000	20.000.000	20.000.000	10.000.000	40.000.000
SSP SS EDF (38-815)	86.400.000	86.400.000		86.400.000		86.400.000
El Nino Horn of Africa - DCI FOOD (39-550)	23.000.000	23.000.000		23.000.000		23.000.000
El Nino Horn of Africa - Reserve of the 11th EDF (39-736; C(2016)6843)	43.500.000	43.500.000		43.500.000		43.500.000

B = Programme	Contributions pledged (EUR)		Contributions certified (EUR)		Contributions received (EUR)	
	All windows	All windows	Allocated by window		NOA (C)	31-12-2022 Total
			SAH (A)	HOA (B)		
El Nino SAHEL DCI FOOD (C(2016)5207;39-550; contract n°2017/383-433)	10.000.000	10.000.000	10.000.000			10.000.000
El Nino SAHEL EDF (C(2016)6843; 39-650; contract n°2017/383-426)	25.000.000	25.000.000	25.000.000			25.000.000
DCI DEVCO B - MIGR (38-974)**	25.000.000	25.000.000	10.000.000	10.000.000	5.000.000	25.000.000
Sudan Special Measure EDF (39-789)	100.000.000	100.000.000		100.000.000		100.000.000
Reserve of the 11th EDF (39-883)	500.000.000	500.000.000	368.000.000	132.000.000		500.000.000
DCI PANAF (38-855)	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 (C(2017)2395;386-661)	45.000.000	45.000.000		45.000.000		45.000.000
NIP Somalia EDF (C(2017)1721 (039-896)	200.000.000	200.000.000		200.000.000		200.000.000
DG HOME AMIF	135.000.000	135.000.000	10.000.000	10.000.000	115.000.000	105.000.000
DCI MIGRATION (C(2017)6275)	230.000.000	230.000.000	140.000.000	60.000.000	30.000.000	220.000.000
DCI MIGRATION (C(2018)7642)	29.500.000	29.500.000	20.500.000	9.000.000		
DCI Food (C(2017)8765) CRIS 040-160	10.000.000	10.000.000		10.000.000		10.000.000
EDF Sudan - Contribution to the European Union Emergency Trust Fund (C(2020)872-(42611)	100.000.000	100.000.000		100.000.000		100.000.000
EDF Special Support Programme for South Sudan (C(2017)8337)	24.533.858	24.533.858		24.533.858		24.533.858
EDF Special Support Programme for South Sudan (C(2017)8337) (2019 Rider)	4.906.772	4.906.772		4.906.772		4.906.772
Reserve of the 11th EDF (C(2018)4437)	500.000.000	500.000.000	375.000.000	125.000.000		500.000.000
RIP and NIP 11th EDF (C(2018) 5491)	150.000.000	150.000.000		150.000.000		80.000.000
NIP for Eritrea (EDF) (C(2019)2960)	180.000.000	180.000.000		180.000.000		
DG NEAR - (C(2018)8220)	27.733.626	27.733.626			27.733.626	27.733.626
DG NEAR (2019) 8959	50.717.716	50.717.716			50.717.716	50.717.716
PIN 11ième FED Niger (C(2020) 2551)	38.425.000	38.425.000	38.425.000			
PIN 11ième FED Burkina Faso (C(2020)2938)	18.670.000	18.670.000	18.670.000			

B = Programme	Contributions pledged (EUR)	Contributions certified (EUR)			Contributions received (EUR)	
	All windows	All windows	Allocated by window		NOA (C)	31-12-2022 Total
			SAH (A)	HOA (B)		
PIN 11ième FED Mali C(2020)2549	15.000.000	15.000.000	15.000.000			
PIN 11ième FED Chad C(2020)2550	2.500.000	2.500.000	2.500.000			
EDF South Sudan C(2020)8530 (CRIS 042-949)	1.903.529	1.903.529		1.903.529		1.903.529
EDF transfer in favour of Mali C(2020)9198	60.000.000	60.000.000	60.000.000			
Total EC Contribution	4.438.502.176	4.438.502.176	1.999.761.667	1.758.577.492	680.163.017	3.872.007.176

	Contributions pledged (EUR)	Contributions certified (EUR)				Total Contributions received (EUR)
		All windows	SAH (A)	HOA (B)	NOA (C)	
Total A + B :	5.061.660.178	5.061.660.178,17	2.281.166.354,98	1.859.579.342,64	920.914.480,55	4.495.165.178

C = Unused funds returned and funds recovered from TF recipients		SAH (A)	HOA (B)	NOA (C)	Total returned and recovered (EUR)
Total of returned and recovered funds per window		5.645.496	18.415.911	141.498 *	24.202.905
	All windows	SAH (A)	HOA (B)	NOA (C)	
A1+B1+C=	4.959.307.106	2.223.426.921	1.828.379.280	907.500.905	

*Amount recovered from contract T05.530 Communication and visibility support to the North of Africa window of the EU Emergency Trust Fund for Africa

D = Interest generated by cash received in Trust fund bank account (EUR)	
From 2015 to 2019	58.530
Since 2020 No bank interest received due to negative interest rates	
Cumulated interest generated by cash received in Trust fund bank account (EUR)	58.530

Total A + B + C + D: (EUR)	4.519.426.613
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Trust Fund administration

As far as the administrative costs of the North of Africa window is concerned (to cover salaries and remuneration related costs, infrastructure, missions and training of staff in HQ and EU Delegations), a total amount of **EUR 13 555 073** was available in administrative credits for the EUTF-NOA. These funds will be used during the entire duration of EUTF. In 2022 **EUR 2 027 295** were spent on administration costs and salaries of contracted staff.

3.2 Amounts paid

The total amount paid under the EUTF-NOA during the reporting year 2022 amounted to EUR 89 129 460.

Implementation Modality	Paid (EUR)
Budget support	18.857.143

Procurement	3.506.141
Indirect Management with International Organisations	50.705.137
Indirect management with Development agencies	8.142.466
Grant - Direct management	7.918.573
TOTAL	89.129.460
<i>NB: Additionally. EUR 1.650.728 spent on administration costs; above "Paid" includes minor late payment interest costs</i>	

3.3 Beneficiaries and amounts contracted

In 2022, no new contracts have been signed.

3.4 KPI analysis

The implementation of the on-going contracts continues making progress considering the difficult environment in certain countries. in particular in Libya. The values of the KPIs related to the North of Africa window are reflected in detail in section 6. Annexes

KPI 1 – Accuracy of initial annual financial forecast for payments. Value: 94.52%

KPI 2 – Accuracy of initial annual financial forecast for contracts. Value: orange

While the payment forecast KPI is in green. the contracting forecast is flagged orange. The contracting forecast 2022 included two evaluation contracts (protection interventions of UNHCR across the region as well as protection actions in Libya) which have indeed been signed in 2022 but which have not been correctly reported in the KPI dashboard due to technical problems.

KPI 6 - % of projects with red traffic light for implementation progress - Value 1.4%

KPI 7 – % of projects with red traffic light for achieving results - Value: 2.90%

KPI 6 and 7 are in green for the whole portfolio of projects. Out of 71 contracts evaluated for the KPIs only 3 are flagged in red:

- DÉPLOIEMENT DES POLITIQUES MIGRATOIRES AU NIVEAU RÉGIONAL – Enabel – red for KPI 6 and orange for KPI 7
Ambitious project, which supports the decentralisation of the national migration policy at local level in Morocco. It meets with substantial challenges in mobilising and coordinating the relevant actors at the different levels. The project is currently being reassessed to identify results that can be achieved within 2023 leading potentially to a no-cost extension and a likely decommitment of funds
- SUPPORT TO INTEGRATED BORDER AND MIGRATION MANAGEMENT IN LIBYA – Phase 1 - Italian Ministry of Interior - red for KPI 7 and orange for KPI 6
- T05-EUTF-NOA-LY-07 (T05.1637) SUPPORT TO INTEGRATED BORDER AND MIGRATION MANAGEMENT IN LIBYA - Phase 2 - Italian Ministry of Interior- red for KPI 7 and orange for KPI 6

The challenging political and security environment and the tight procurement rules applied by the Italian Ministry of Interior, the implementing partner, slowed down the implementation of the project. However the project has picked up speed in the past months and progress will be monitored closely.

Projects with KPI 6 and/or KPI 7 in orange in Libya:

Several projects implemented in Libya have KPI 6 and/or KPI 7 in orange. They face common challenges: the security situation in Libya continued to be challenging in 2022 due to the conflict and resulting lack of security and access. Particularly with regard to KPI 7 orange flags are therefore largely explained by the high risk-level projects face in Libya. In 2022, projects continue to be affected by the impact of the COVID-19 pandemic. The overall the situation remains volatile and reduces performance and the achievement of results. The EUTF will continue to follow very closely the situation in the country and the implementation of the projects. The EU Delegation has partially moved back to Tripoli and Third Party Monitoring for results and compliance with the do-no-harm principle has continued to assess activities. Nevertheless, risk factors remain high in Libya.

- RECOVERY, STABILITY AND SOCIO-ECONOMIC DEVELOPMENT IN LIBYA – PHASE 2 (RSSD 2) – UNICEF - (KPIs 6 &7)
- RECOVERY, STABILITY AND SOCIO-ECONOMIC DEVELOPMENT IN LIBYA – PHASE 2 – UNDP - (KPIs 6 &7)
- RECOVERY, STABILITY AND SOCIO-ECONOMIC DEVELOPMENT IN LIBYA – PHASE 2 (RSSD 2) – AICS - (KPIs 6 &7)
- EXPANDING PROTECTION ENVIRONMENT AND SERVICES FOR MIXED MIGRATION FLOWS AND VULNERABLE LIBYANS ALONG MIGRATION ROUTES IN LIBYA AND SUPPORTING LOCAL SOCIO-ECONOMIC STABILIZATION – UNFPA - (KPI 7)

Other projects with KPI 6 and/or KPI 7 in orange

- VIVRE ENSEMBLE SANS DISCRIMINATION: UNE APPROCHE BASÉE SUR LES DROITS DE L'HOMME ET LA DIMENSION DE GENRE - AECID (KPIs 6 & 7)

A complex project which suffered from the freezing of diplomatic relationship between Spain and Morocco and the fact that the national institutional partner did not have the legal mandate to provide sub-grants as foreseen. The latter issue has not been resolved. Part of the project activities cannot be implemented and part of the funds may need to be recovered.

- SUPPORTING NATIONAL STRATEGY IN TUNISIA – ICMPD - (KPIs 6 & 7)

The project finished at the end of 2022, with over 10% of underspending of the grant due to ineligible costs submitted by the main national partner.

- PROGRAMME GOUVERNANCE STRATÉGIE MIGRATION TUNISIEN - PROGRES MIGRATION – PHASE 2 - ICMPD (KPIs 6 & 7)

The project had a slow start after signature in December 2021 and difficulties in mobilising EU Member States on the national mechanism of reintegration. By now, the

team is fully operational and a roadmap is being prepared with Member States to increase buy-in and facilitate monitoring.

- MASAR EGABY – Save the Children - (KPIs 6 & 7)

The project focusses on socio-economic integration of migrants in Egypt and social cohesion within host communities. Activities were delayed by the Covid 19 pandemic and rising inflation. The project is closely monitored to ensure that objectives will be reached as efficiently as possible.

- ASSISTANCE TECHNIQUE AUPRÈS LA COMMISSION NATIONALE CHARGÉE DE LA COORDINATION DE LA LUTTE ET LA PRÉVENTION DE LA TRAITE DES ÊTRES HUMAINS AU MAROC – ALTAIR ASESORES - (KPI 7)

Project with initially limited buy-in from the national partner and difficulties in ensuring the participation of the appropriate experts. In the past months the project is picking up momentum.

- MEDITERRANEAN CITY-TO-CITY MIGRATION (MC2CM) - PHASE III – ICMPD (KPI 7)

Counterparts of this project are local and municipal authorities, their engagement varies which creates delays for the implementation. The project is closely monitored to ensure the best possible implementation.

- DISMANTLING THE CRIMINAL NETWORKS INVOLVED IN MIGRANT SMUGGLING AND HUMAN TRAFFICKING – UNODC - (KPI 7)

This contract was launched in August 2019. Implementation has experienced significant delays mainly due to the following factors: a) delays from the concerned local authorities in providing the necessary approval to implement the programme. Particularly in Tunisia, little political will to support the Programme was shown by the Government initially. 2) The volatile situation in Libya has hampered a smooth implementation of the Programme in the country. After many meetings with local authorities the Tunisian government finally gave its green light and overall pace of implementation accelerated significantly.

- ASSISTANCE TECHNIQUE EN CONSOLIDATION DU PROGRAMME D'ASSISTANCE AUX PERSONNES MIGRANTES EN SITUATION DE VULNÉRABILITÉ AU MAROC - Niras AS - (KPI 7)

Signed in December 2021 the project had a slow start in coordinating the different partners. The project is closely monitored to ensure the best possible implementation to reach results.

- BORDER MANAGEMENT PROGRAMME FOR THE MAGHREB REGION (BMP-MAGHREB) – ICMPD (KPIs 6 and 7)

The Tunisia component of the original contract as well as the top-up of EUR 10 million of this programme covers mainly the installation of a radar system along the Tunisian coastline. The programme is delayed for different reasons, in particular related to the negotiations with the Tunisian government in a sensitive area of national security and the challenging details of technical specifications and procurements. The roll-out of the radar system is expected to start in 2023.

KPI 10 - Reduction of Old Pre-financing – value 35.01%

Most of the contracts under the Trust Fund are indirect management delegation/contribution agreements (multi-donor) signed with pillar-assessed organisations with a 100% pre-financing rate. This generated substantial open pre-financing. Project implementation is delayed due to the difficult operational environment and or the Covid19 pandemic, reports are submitted later than originally planned and the pre-financings remain open. In 2023, a closer follow up with monthly dashboards will be implemented.

KPI 12 OLD RAL - orange

The orange flag of this KPI is based on a late de-commitment of an amount of EUR 70 315, which was corrected in early February 2023.

KPI 23 - Undue payment prevented by ex-ante controls

Most of the contracts under the EUTF-NOA are indirect management delegation/contribution agreements (multi-donor) signed with pillar-assessed organisations. In this case, the detection of ineligible expenditures is mostly covered by notional approach and therefore not recorded in the system. The number of other types of contracts where sampling of expenditures is applied is very limited.

KPI 24 -26 - Contracting of annual audit plan year N until N-2

While the KPI is in green for the year 2022, it is orange for 2021 and 2020. As flagged in previous reports and outlined in section 4.1.1.2. due to unexpected staffing challenges in NEAR R3 in 2019 and the COVID-19 pandemic in 2020 some expenditure verifications were only contracted early 2021.

4. Management and internal control

4.1 Control results

4.1.1 Control effectiveness as regards legality and regularity

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, now International Partnerships INTPA) for the management and implementation of its operations are equally applicable to the EUTF for Africa. For the EUTF-NOA, the Directorate-General for Neighbourhood and Enlargement Negotiations (NEAR) benefits from a sub-delegation from INTPA 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. 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 provisions of the Financial

Regulations and are set up in INTPA 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, an EU Member States Agency or International Organisation. Budget support is also a possible modality (a budget support programme for Morocco was signed in 2019 and implemented between 2019 and 2021). 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 EU 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 INTPA 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.

The EUTF for Africa accounts are subject to an annual external audit and EUTF programmes are included in the Annual Audit Plan of INTPA and NEAR. For the EUTF-NOA, since 2019 successive Control Plans identified nine contracts for financial verifications (seven of them implemented in Libya in an extremely fragile external environment) as detailed in the next section. The EUTF for Africa is also included in the "Residual Error Rate" exercise (ex-post controls) as are other programs/instruments managed by INTPA and NEAR.

The EUTF for Africa Managers take into account reports and recommendations of the different control bodies, notably the IAS and Court of Auditors, to provide 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.

4.1.1.1. Results of ex-ante controls

There is no specific issue to highlight under the North of Africa Window. To bear in mind that most of the programmes of the Trust Fund are implemented under indirect management through delegation/contribution agreements by pillar-assessed development agencies from EU Member States or International Organisations. Only a few programmes are implemented through grants or service contracts.

4.1.1.2. Results of external audits

Since 2019, DGA2.01 successive Control Plans identified a total 13 contracts for financial verifications (11 being implemented in Libya in an extremely fragile external environment) as outlined below:

Control Plan 2019 (Ares(2019)3335539)

- T05-EUTF-NOA-LY-03-04/T05.156: Delegation agreement with UNHCR “Reinforcing International Protection and delivery of assistance to refugees, asylum seekers, migrants and vulnerable host communities in Libya” - Status: Final Report available in Ares(2022)3587463, with end of the contradictory phase completed in Ares(2022)5862078
- T05-EUTF-NOA-LY-03-03/T05.149: Delegation agreement with UNDP “Strengthening Local capacities for resilience and recovery in Libya” - Status: Final Report available in Ares(2022)5377563, with end of the contradictory phase completed in Ares(2022)8922761
- T05-EUTF-NOA-LY-03-01/T05.141: Delegation agreement with IOM “Protecting vulnerable migrants and stabilizing communities in Libya” - Status: Final Report available in Ares(2022)8645460. The contradictory procedure is ongoing.

Control Plan 2020 (Ares(2020)97568)

- T05-EUTF-NOA-REG-04/T05.800: Delegation agreement with IOM “Facility for migrant protection and reintegration in North Africa - Status: Pre-final Report available in Ares(2022)7759169

Control Plan 2021 (Ares(2020)7651849):

- T05-EUTF-NOA-LY-08/T05.1234: Delegation agreement with UNHCR “Managing mixed migration flows top-up: enhancing protection and assistance for those in need in Libya” - Status: Audit Contracted (Audit contract 433885)
- T05-EUTF-NOA-LY-03/T05.157: Delegation agreement with GIZ “Municipal development in the context of mixed migration in Libya” - Status: Audit Contracted (Audit contract 433885)
- T05-EUTF-NOA-LY-05/T05.437: Delegation agreement with AICS “Recovery, stability and Socio-economic development in Libya” - Status: Audit Contracted (Audit contract 433885)
- T05-EUTF-REG-REG-04/T05.796: Delegation agreement with UNHCR “Enhancing protection, lifesaving assistance and solution including resettlement for POC with international protection needs in Libya and West Africa” - Status: Audit Contracted (Audit contract 433885)

Control Plan 2022 (Ares(2021)7918239):

- T05-EUTF-NOA-LY-05/ T05.468: Delegation agreement with UNICEF “Recovery, stability and Socio-economic development in Libya” - Status: Audit Contracted (Audit contract 433885)
- T05-EUTF-NOA-LY-05/T05.466: Delegation agreement with UNDP “Recovery, stability and Socio-economic development in Libya” - Status: Cancelled in Ares(2022)8089146

Control Plan 2023 (Ares(2022)8296285):

The audit tender for expenditure verifications below will be launched and contracted by NEAR R3 in 2023.

- T05-EUTF-NOA-LY-12/T05.1778: Grant contract with IMC "Protecting most vulnerable population from COVID-19 pandemic in Libya".
- T05-EUTF-NOA-MA-01/T05.138: Delegation agreement with AECID "Vivre ensemble sans discrimination: une approche basée sur les droits de l'homme et la dimension genre".
- T05-EUTF-NOA-LY-04/T05.213: Contribution agreement with Italian Ministry of Interior "Support to integrated border and migration management in Libya – phase 1"
- T05-EUTF-NOA-LY-07/T05.1637: Contribution agreement with Italian Ministry of Interior "Support to integrated border and migration management in Libya – phase 2"

4.1.2 Fraud prevention, detection and correction¹⁷³

EU Trust Funds are included in the anti-fraud strategy of the DG of the Authorising Officer in charge. Therefore, the EUTF for Africa is subject to OLAF's competence for the anti-fraud matters and OLAF's rules on the management of the related information apply. One investigation by the European anti-fraud Office (OLAF) has been carried out in 2022 and is still ongoing.

4.2 Observations and recommendations made by IAS/ECA

A first performance audit was conducted by the European Court of Auditors between November 2017 and April 2018 with a final report published in December 2018. A new performance audit by the European Court of Auditors has been announced in 2022. The kick-off meeting took place on 26 January 2023.

The EUTF for Africa is also included in the standard ECA DAS exercise. In 2022 four transactions were sampled. The ECA DAS 2022 report is pending.

4.3 Assessment of the effectiveness of the internal control systems

The EUTF for Africa 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. In 2022, no exceptions, derogations, prior approvals and non-compliance events have been registered.

¹⁷³ EU Trust Funds are included in the anti-fraud strategy of the DG of the Authorising Officer in charge.

4.4 Conclusions as regards assurance

During the reporting period, EUTF-NOA did not approve any new actions nor did it re-allocate any funds from decommitments to ongoing Actions through non-substantial modifications. EUTF-NOA's resources are now almost completely exhausted. Remaining funds will be used for contracts according to Article 17.3 (a) of the Constitutive agreement, i.e. for contracts related to monitoring, evaluations, audits and communication.

Implementation of projects had reached a climax in 2021, which led to a continuously high workload of the EUTF-NOA teams in Headquarters and relevant EU Delegations in 2021. In the short to medium term the capacity of the teams dealing with the EUTF-NOA in the operational and contracts and financial sections in HQ and EU Delegations will be maintained. A human resources plan has been designed by which the number of staff has been slowly phased out as of 2022. Until the date of the Trust Funds closure (in 2026) a 'deputisation' system is in place in order to ensure business continuity of the Trust Fund business operations.

5. Declaration of assurance (and reservations)

I, the undersigned,

Manager of the North of Africa window of the European Union Emergency 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, such as the results of the self-assessment, ex-post controls, and the lessons learnt from the report of the Court of Auditors 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

Brussels, 6 February 2022

[e-signed]

Heinke Veit

The Trust Fund Manager

6. Annexes:

Annexe 1: List of derogations, exceptions, non-compliance events, prior approvals and events to be reported

In 2022 no exceptions, derogations, prior approvals and non-compliance events have been registered.

Annexe 2: Questionnaire on the effectiveness of ICF implementation

No	Monitoring Criteria	Assessment degree of effective implementation	Comment
1	The oversight by the Director-General of the internal control system within the DG is adequate and effective.	My assessment is positive	
2	Management defines the competences necessary to achieve objectives [and evaluates them].	My assessment is positive	
3	The DG defines clear roles and responsibilities and holds individuals accountable for the performance of internal control responsibilities across the organisation.	My assessment is positive	
4	Internal control assessments focus on the DG's main activities and risks.	My assessment is positive	
5	There is a systematic follow-up of significant issues identified through the supervisory activities.	My assessment is positive	

Annexe 3: KPI report

Please refer to section 3.4 for the analysis of relevant KPIs.

Indicator Category	Indicator Name	Indicator Title	Indicator Type Text	Benchmark Label	Value A	Value B	KPI/Indicator Value
Sound Financial Management and Efficient Use of EC Resources	K01 - Pay. Fcst	Accuracy of initial annual financial forecast for payments	Cumulative	Between 90% and 110%	89.129.460	94.296.890	94,52%
Sound Financial Management and Efficient Use of EC Resources	K02 - Ctr. Fcst	Accuracy of initial annual financial forecast for contracts	Cumulative	Between 90% and 110%	357.154	0	-
Sound Financial Management and Efficient Use of EC Resources	K04 - RAL Absorp.	RAL absorption period	Snapshot	Less than 4	4.561.612	1.817.507	2,51
Sound Financial Management and Efficient Use of EC Resources	K06 - Prim. Inv. Impl.	% of primary interventions with red traffic light for implementation progress	Snapshot	No more than 10%	1	69	1,45%
Sound Financial Management and Efficient Use of EC Resources	K07 - Prim. Inv. Results	% of primary interventions with red traffic light for achieving results	Snapshot	No more than 10%	2	69	2,90%
Sound Financial Management and Efficient Use of EC Resources	K08 - Prim. Inv. Results green	% of completed primary interventions with green flag traffic light for achieving results	Snapshot	At least 80%	23	27	85,19%
Sound Financial Management and Efficient Use of EC Resources	K09 - Prim. Inv. completed on time	% of primary interventions completed on time	Snapshot	At least 35%	20	27	74,07%
Sound Financial Management and Efficient Use of EC Resources	K10 - Old Pref.	Reduction of Old Pre-financing	Snapshot	At least 40%	14.175.704	14.175.704	0,00%
Sound Financial Management and Efficient Use of EC Resources	K11 - Exp. Ctr.	Expired Contracts as a % of the contract portfolio	Snapshot	No more than 13%	0	3	0,00%
Sound Financial Management and Efficient Use of EC Resources	K12 - Old RAL	Reduction of Old RAL	Snapshot	At least 35%	0	70.315	-
Sound Financial Management and Efficient Use of EC Resources	K13 - Pay. Time	% of payments paid within the contractual deadline	Cumulative	At least 90%	2	2	100,00%
Sound Financial Management and Efficient Use of EC Resources	K14 - Inv. Reg.	% of invoices registered within 7 days	Cumulative	At least 90%	2	2	100,00%
Indicator	I5 - Targeted decommit. of Exp. Ctr	Targeted de-commitment of expired contracts	Snapshot	-	0	1	0,00%
Indicator	I8 - K23C Aud. Full Impl. (N-1)	% implementation of the Annual Audit Plan: year N-1	Snapshot	-	0	3	0,00%
Indicator	I9 - K23B Aud. Full Impl. (N)	% implementation of the Annual Audit Plan: year N	Snapshot	-	0	1	0,00%
Effectiveness of Internal Controls	K22 - Prim. Inv. Visits	% of primary interventions visited by Commission staff and/or the HoD, by primary intervention value	Snapshot	At least 80%	442.439.220	539.339.307	82,03%
Effectiveness of Internal Controls	K23 - Ex-ante Inelig.	Undue payment prevented by ex-ante controls	Snapshot	At least 2%	0	3.222.500	0,00%
Effectiveness of Audit Systems	K24 - Aud. Plan (N)	% contracted of the Annual Audit Plan: year N	Snapshot	At least 70%	1	1	100,00%
Effectiveness of Audit Systems	K25 - Aud. Impl. (N-1)	% implementation of the Annual Audit Plan: year N-1	Snapshot	At least 70%	0	3	0,00%
Effectiveness of Audit Systems	K26 - Aud. Impl. (N-2)	% implementation of the Annual Audit Plan: year N-2	Snapshot	At least 80%	0	1	0,00%
Effectiveness of Audit Systems	K27 - Aud. Inelig.	Ineligible amounts identified by audits as a % of the audited amount	Cumulative	At least 2%	0	0	-
Effectiveness of Audit Systems	K28 - Exp. Audits	% reduction of expired unclosed audits	Snapshot	At least 50%	0	3	0,00%

ANNEX 13 E - ANNUAL AUTHORISING OFFICER BY SUB-DELEGATION REPORT OF EU TRUST FUND MANAGER FOR TF COLOMBIA

1. Policy and/or operational highlights of the year

The year 2021 was the last year for receiving contribution to the EUTF (until 30/06/2021) and to sign new operational contracts (until 31/12/2021).

The remaining amounts will be used (in line with the Constitutive Agreements and EU financial regulations) to pay remaining administrative costs until 2025 (within the established limits), and to contract audits, verifications of expenses or communication initiatives as necessary).

While new operational contracts will continue until 2024, with the last “end date of activities” being currently 22 December 2024. Closure activities (reception of final reports, verification of expenses, final payments, etc.) will stretch into the first half of 2025.

A Team Europe Initiative (TEI) for Peace was agreed with MS locally and approved by HQs, and has a governance structure since the end 2021. This TEI will contribute to the continuity and good results achieved with the TF during and after its phasing out, in terms of coordination, joint political and policy dialogue, joint implementation of projects and joint communication.

Last year, it was not possible to hold the meetings of the Strategic and Operational Board, although meetings under the TEIs framework took place.

2. Programming, implementation and results (including evaluations)

In 2022, **six new contracts were signed** (T06.98, T06.99, T06.100, T06.101, T06.102, T06.104), for a total amount of **386.435 EUR**. Four contracts are expenditure verification ones, 1 audit and 1 for the mid-term evaluation.

Number	Contract Title	Amount EUR
T06.98	Audit EUTF	97.250
T06.99	Expenditure verification, T06.29, Serputumayo	18.710
T06.100	EUTF Mid Term Evaluation	187.850
T06.101	Expenditure verification T06.2	29.074
T06.102	Expenditure verification T06.09	19.500
T06.104	Expenditure verification T06.24 y T06.35	34.051
Total		386.435

The call for tenders for the EUTF mid-term evaluation was launched during 2021, and the evaluation exercise took place on 2022. The aim of the EUTF evaluation is to provide inputs guiding further interventions and taking stock on lessons learned that could be capitalised

under the Team Europe Initiative (TEI) for Peace in Colombia. The reference period for the analysis covers the period between the beginning of the EUTF's operations in January 2017 and June 2022.

The evaluation report confirmed that the EUTF has been an effective instrument in responding to national priorities in support of the Peace Agreement implementation, particularly regarding key aspects of the Comprehensive Rural Reform (Point 1 of the Agreement) and the need to reincorporate FARC-EP Ex-combatants (Point 3.2). The EUTF has enabled a permanent dialogue between the Government of Colombia, the EUD and the Member States. It has allowed the EUD and the Member States to be seen as a whole and to share common messages based on European values.

The report highlights the efficiency of the EUTF as compared to other possible implementation modalities. The quality of the interventions meets the expected standards and reflects the commitment to offer a rapid response to the demands of the Peace Agreement implementation and the expectations of the ex-combatants. The preparation of the 2019 and 2020 interventions is considered solid and exhaustive, in particular the quality of the formulation of the budget supports. The process and selection criteria of the interventions were clearly defined with the involvement of Government, representatives of donor countries and staff from Brussels. The monitoring and control systems are adequate. Financial management of the projects complies with regulations and standards, the annual audits of the interventions were correctly carried out, and the reports followed up.

The evaluation report concludes that the EUTF had especial value added in two areas: on political dialogue, it has been an effective platform for the dissemination of democratic values and the principles that support long-lasting peace; the technical support provided has contributed to strengthening the institutional capacities of implementing and co-implementing entities.

In terms of lessons learned, the evaluation highlights that the EUTF procedures enabled a response to the priorities expressed by the Government and the target groups, in a rapid and flexible manner. Thus, it became an effective platform to project a political and cooperation image shared and coherent with EU principles and those of the donor countries. The configuration and operation of the EUTF's governance bodies have been key factors in ensuring their appropriateness and adaptability and worked as an effective platform to coordinate cooperation.

At 31/12/2022 there are 35 EUTF ongoing operational contracts, other 16 are closed and 2 following administrative closure.

The following contracts have been closed:

	Contract number	Contract Title	Closure date
1	T06.3	FRONTERAS PARA LA PAZ	25/05/2022
2	T06.13	PEDAGOGIA PARA LA PAZ, COLOMBIA 2020	23/04/2021
3	T06.16	PODER MUJER	17/12/2021
4	T06.17	AMAZONIA JOVEN: CAQUETA	03/06/2022

5	T06.21	AUDIT EUTF 2017 – 2020	28/04/2022
6	T06.22	RESANDER	44243
7	T06.27	CAPACITY DEVELOPMENT FOR PSYCHOSOCIAL SUPPORT	19/01/2022
8	T06.32	TEJIDOS	23/06/2022
9	T06.34	FORTALECIMIENTO DE ORGANIZACIONES DE ECONOMÍA SOLIDARIA, PARA EL DESARROLLO DE INICIATIVAS ECONÓMICAS Y PRODUCTIVAS EN ESPACIOS TERRITORIALES DE CAPACITACIÓN Y REINCORPORACIÓN.	06/07/2022
10	T06.36	PISCICULTURA DEL COMÚN	11/05/2022
11	T06.38	VERIFICACIÓN DE GASTOS T06.5 - AUDIT 2018/104055	25/02/2021
12	T06.46	VERIFICACIÓN DE GASTOS PARA EL CONTRATO - T06-16 CARITAS	11/03/2021
13	T06.47	VERIFICACIÓN DE GASTOS CONTRATO T06.10	01/03/2021
14	T06.69	VERIFICACION DE GASTOS DEL CONTRATO T06.3	28/04/2022
15	T06.70	VERIFICACIÓN DE GASTOS CONTRATO T06-2	28/04/2022
16	T06.87	VERIFICACIÓN DE GASTOS CONTRATO T06.5 - NASA	28/04/2022
17	T06.10	PUEDES	Administrative Closure
18	T06.23	PROCESOS DE INTEGRACIÓN SOCIOECONÓMICA Y COLECTIVA COMO ESTRATEGIA DE DINAMIZACIÓN COMUNITARIA Y CONSTRUCCIÓN DE PAZ.	Administrative Closure

While new operational contracts cannot be signed, implementation of ongoing contracts will continue until 2024, with the last “end date of activities” being currently 22/12/2024. Closure activities (reception of final reports, verification of expenses, final payments, etc.) will stretch into the first half of 2025.

The governance structure of Team Europe Initiative for Peace was established in 2021. The intervention logic was agreed with Member States in 2022. New EU actions to support the implementation of the Peace Agreement for a total amount of **EUR 15.8 M are currently in the pipeline**. These actions will contribute to the TEI Peace and will build on experiences and lessons learnt of previous EU and EUTF programmes on peace, gender and migration. In particular:

Action 1 *Support the Transitional Justice (EUR 2M)*, supporting the implementation of Chapter 5 of the Peace Agreement and giving continuity to the support to the Transitional Justice System.

Action 2 *Support Venezuelan migrants and host communities (EUR 10M)*, focusing on the management of the Venezuelan migration crisis and on peace building between migrants and host communities.

Action 3 *Gender-based violence (EUR 3.8M)* focusing on gender in a conflict context and complementing efforts mainstreaming gender in all EU’s programmes.

3. Financial report

3.1. Amounts pledged and received (reporting year)

On 2022, we did not received amounts from Member States, UK and Chile. Until the end of 2021, EU Member States, UK and Chile contributed with EUR 37 M, or 29 % of the global amount of the EUTF.

In terms of budgetary execution, by December 2022, 99.49% of the financial resources of the Fund were committed, and a 75.83% of them executed.

On 2022, the EU contributed with EUR 15.000 to the EUTF. (see table below)

Country	Amount pledged in 2022 (MEUR)	Amount received in 2022 (MEUR)	Cashing date
Member States			
Subtotal	-	-	
Non Member States			
Subtotal	-	-	
EU (NDICI)			
NDICI-ops (T06.96)		5.000	06/10/2022
(T06.99)		10.000	16/12/2022
Sub-total		15.000	
TOTAL		15.000	

3.2. Amounts paid (2022)

Contract type	Contract Id	Pay. Req. Id	Pay. Type	Paid Amount EUR
Grants in Direct Management	T06.3	T06.141	PN	268.048,34
	T06.4	T06.151	PF	347.445,04
	T06.9	T06.153	PN	360.931,44
	T06.10	T06.161	PN	313.701,92
	T06.24	T06.150	PF	648.769,19
	T06.32	T06.145	PN	57.954,39
	T06.33	T06.154	PF	125.999,69
	T06.39	T06.158	PF	1.061.231,28
	T06.60	T06.160	PF	3.000.005,00
	T06.61	T06.146	PF	1.897.190,00
			8.081.276,29	
Procurement in Direct management	T06.7	T06.142	PN	302.977,94
	T06.7	T06.156	PN	245.975,93
	T06.35	T06.143	PN	279.535,60
	T06.35	T06.162	PN	164.662,23
	T06.74	T06.148	PN	135.633,00
	T06.74	T06.163	PN	191.508,00
	T06.77	T06.140	PN	135.950,00
	T06.77	T06.152	PN	137.766,63
	T06.87	T06.144	PN	18.000,00
	T06.98	T06.164	PN	19.450,00
	T06.100	T06.147	PF	69.266,00
	T06.101	T06.155	PN	29.074,00
			1.729.799,33	
Indirect management with International Organisations				-
Budget Support	T06.73	T06.157	PN	1.500.000,00
				1.500.000,00
Total PAID in 2022				11.311.075,62

3.3. Beneficiaries and amounts contracted

See annex 4

3.4. KPI Analysis

Description

From a financial and administrative point of view, the EUTF achieved the main objectives planned at the beginning of the year and reached most KPIs, with the few exceptions explained below. No major deviation is to be reported (see table in Annex 3).

KPI 1- Payment forecast = 66% (<90%)

The majority of payments were executed as planned. However, the original forecast of € 17,138,656 could not be reached due to two main factors:

The execution of the budget support programme suffered some delays in 2022 due mainly to the change of government. This has led to the need to neutralise two indicators and the payments related to them are reprogrammed for the year 2023.

The other main factor was the delay/underperformance in project implementation, where the trigger point for further payments was not reached in time to execute payments as originally planned.

KPI23 – Ex-ante ineligible = 1.99% (<2%)

The result of this KPI came very close to the actual target. The ex-ante controls and verifications carried out by the EUD proved to be effective, as also demonstrated by the number of payments where ineligible expenditure was identified in 13.79% of the cases (see KPI 23B).

KPI 25 – Implementation of audit annual plan year N-1 =33% (<70%)

There were delays with the audit work of two contracts in both cases due to delays on the audited entity`s side. In one case, the final report is not available yet and therefore the audit was delayed. In the other case, fieldwork was delayed as the audited entity was facing some logistical difficulties.

4. Management and internal control

4.1. Control results

4.1.1. Control effectiveness as regards legality and regularity

4.1.1.1. Results of ex ante controls

Ex-ante controls demonstrated to be effective with €384,133 of undue payments identified, representing 1.99% of the total amount paid in 2022 for EUTF projects (KPI 23). The important amount of ineligible costs is notably due to budgetary and accounting irregularities (financial reporting), wrong application of tendering and contracting EU

procedures and lack of supporting documentation. Because of travel restrictions due to the COVID-19 crisis, especially during the first part of the year, the majority of ex-ante controls took the form of desk reviews, but field visits resumed later in the year to further reinforce the control work.

4.1.1.2. Results of external audits

The financial audits executed in 2022 identified a very high amount of ineligible expenses, totalling € 631,633, representing 20.56% of the total amount audited of €3,071,628 (KPI 27). This important amount of ineligible costs is mainly due to the misuse of tendering/contractual procedures, misinterpretation of rules, lack of documentation and incorrect financial reporting.

It has to be noted that this high amount and percentage still represent a significant decrease compared to the previous reporting year (€ 1,971,599 and 42.85%, respectively). This is due to the mitigating actions that stemmed from the analysis of the situation. The OPER and FCA sections increased their technical and financial support to project beneficiaries in order to prevent errors and irregularities. The EUD ensured a proper follow-up of auditors' findings, including recovery of undue paid amounts when necessary.

4.1.2. Fraud prevention, detection and correction

In the management of the EUTF, the EUD is following the anti-fraud strategy of DG INTPA. All colleagues forming part of the financial circuits and in supporting roles are informed about this strategy and are aware of their role in fraud prevention, detection and correction.

In the reporting year, one case with a high number and amount of irregularities identified by the auditors was reported to OLAF.

4.2. Observations and recommendations made by Internal Internal Audit Service

Nothing to report.

4.3. Assessment of the effectiveness of the internal control systems/EU Court of Auditor

Internal controls demonstrated to be very effective. Procurement, contractual and financial circuits have been fully respected. Project verification processes (an appropriate mix of audits, ex-ante controls, monitoring, on-the-spot visits) allowed identifying € 1 million of errors and irregularities in the application of EC procedures (misuse of tendering processes and wrong interpretation of contractual provisions in some projects). During the year, OPER and FCA sections reinforced their support to implementing partners to help them in the application of corrective measures (reorientation or reduction of activities, budgetary reallocations, application of correct procedures, conformity of financial reporting, etc.).

Nothing to report about EU Court of Auditors.

4.4. Conclusions as regards assurance

The resources assigned to the EUTF activities described in the report have been used for their intended purpose. The regularity and the legality of tendering, contractual and financial operations has been ensured. Despite the difficult working conditions as a consequence of the pandemic, operation and financial staff has demonstrated a high level of responsibility and professional commitment. Internal controls, rules and procedures have been correctly applied. The principles of equality of treatment and impartiality have been fully respected. Based on the excellent results achieved and the quality of work performed, reasonable assurance can be given.

5. Declaration of Assurance

I, the undersigned, Alberto Menghini

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^[1].

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 COLOMBIA

Bogota, 13 February 2023

Alberto MENGHINI

e-signed

^[1] True and fair in this context means a reliable, complete and correct view on the state of affairs under the TF

6. Annexes

Annexe 1: List of derogations, exceptions, non-compliance events, prior approvals and events to be reported

DEROGATIONS EXCEPTIONS AND NON-COMPLIANCE EVENTS - YEARS 2022									
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).									
nmb	NUMBER AND TYPE of DEROGATIONS	DECISION / PROJECT TITLE	DECISION / CONTRACT REF.	TYPE OF CONTRACT	ENTITY (if known)	SDAO reporting responsibility	DATE OF SIGNATURE	NAME AOS	ARES REF.
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).									
nmb	NUMBER AND TYPE of EXCEPTIONS	DECISION / PROJECT TITLE	DECISION / CONTRACT REF.	TYPE OF CONTRACT	ENTITY (if known)	SDAO reporting responsibility	DATE OF SIGNATURE	NAME AOS	ARES REF.
	25 d)	EUTF mid-term evaluation	T06.100	Servicios	Altair Asesores	EUTF Manager	04-02-2022	Rocco Busco	Ares(2022)877991 del 07.02.2022
	25 h)	Auditoria Contrato de Subvención T06.2	T06.101	Servicios	DELOITTE	HoD	08-07-2022	Gilles Bertrand	Ares(2022)5047733 del 11.07.2022
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.									
nmb	NUMBER AND TYPE of NON COMPLIANCE EVENTS	DECISION / PROJECT TITLE	DECISION / CONTRACT REF.	TYPE OF CONTRACT	ENTITY (if known)	SDAO reporting responsibility	DATE OF SIGNATURE	NAME AOS	ARES REF.
Total number of non-compliance events									

PRIOR APPROVAL CASES - YEAR 2022

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.

nmb	NUMBER AND TYPE	DECISION / PROJECT TITLE	DECISION / CONTRACT REF.	TYPE OF CONTRACT	ENTITY (if known)	SDAO reporting responsibility	DATE OF SIGNATURE	ARES REF.	NOM AOS
	25 d)	EUTF mid-term evaluation	T06.100	Contrato de Servicios	Altair Asesores	EUTF Manager	04-02-2022	Ares(2022)877991 del 07.02.2022	Rocco Busco
	25 h)	Auditoria Contrato de Subvención T06.2	T06.101	Contrato de Servicios	DELOITTE	HoD	08-07-2022	Ares(2022)5047733 del 11.07.2022	Gilles Bertrand
Total number of Prior approval cases									

Annex 2: KPI report

Indicator Name	Indicator Title	Benchmark Label	Value A	Value B	KPI/Indicator Value
K01 - Pay. Fcst	Accuracy of initial annual financial forecast for payments	Between 90% and 110%	11.311.076	17.138.656	66,00%
K02 - Ctr. Fcst	Accuracy of initial annual financial forecast for contracts	Between 90% and 110%	0	357.000	0,00%
K03 - Dec. Fcst	Accuracy of initial annual financial forecast for decisions	Between 90% and 110%	386.435	0	-
K04 - RAL Absorp.	RAL absorption period	Less than 4	31.386.658	11.311.076	2,77
K06 - Prim. Intv. Impl.	% of primary interventions with red traffic light for implementation progress	No more than 10%	0	9	0,00%
K06B - Prim. Intv. Impl. (Amnt)	% of primary interventions with red traffic light for implementation progress (by primary intervent	-	0	51.192.421	0,00%
K06C - Prim. Intv. Impl. Org.	% of primary interventions with orange traffic light for implementation progress	-	0	9	0,00%
K06D - Prim. Intv. Impl. Org. (Amnt)	% of primary interventions with orange traffic light for implementation progress (by primary interve	-	0	51.192.421	0,00%
K07 - Prim. Intv. Results	% of primary interventions with red traffic light for achieving results	No more than 10%	0	9	0,00%
K07B - Prim. Intv. Results (Amnt)	% of primary interventions with red traffic light for achieving results (by primary intervention val	-	0	51.192.421	0,00%
K07C - Prim. Intv. Results Org.	% of primary interventions with orange traffic light for achieving results	-	0	9	0,00%
K07D - Prim. Intv. Results Org. (Amnt)	% of primary interventions with orange traffic light for achieving results (by primary intervention	-	0	51.192.421	0,00%
K08 - Prim. Intv. Results green	% of completed primary interventions with green flag traffic light for achieving results	At least 80%	1	1	100,00%
K08B - Prim. Intv. Results green (amt)	% of completed primary interventions with green flag traffic light for achieving results (amount)	-	200.000	200.000	100,00%
K09 - Prim. Intv. completed on time	% of primary interventions completed on time	At least 35%	1	1	100,00%
K09B - Prim. Intv. completed on time (% of primary interventions completed on time (amount)	-	200.000	200.000	100,00%
K10 - Old Pref.	Reduction of Old Pre-financing	At least 40%	19.270.374	10.065.600	47,77%
K10B - Old Pref. (Nbr)	Reduction of Old Pre-financing (by number of invoices)	-	21	11	47,62%
K11 - Exp. Ctr.	Expired Contracts as a % of the contract portfolio	No more than 13%	2	34	5,88%
K11B - Exp. Ctr. (Amnt)	Expired Contracts as a % of the contract portfolio (by contract value)	-	4.100.000	115.516.817	3,55%
K12 - Old RAL	Reduction of Old RAL	At least 35%	0	0	-
K13 - Pay. Time	% of payments paid within the contractual deadline	At least 90%	20	22	90,91%
K13B - Pay Time (Amnt)	% of payments paid within the contractual deadline (by payment value)	-	9.251.398	9.811.076	94,30%
K14 - Inv. Reg.	% of invoices registered within 7 days	At least 90%	36	38	94,74%
K14B - Inv. Reg. (Avg)	Average invoice registration time	-	234	38	6,16
I2 - Timely debt collection (%)	Timely Debt Collection	-	1	2	50,00%
I2B - Timely debt collection (Amt)	Timely Debt Collection (Amnt)	-	189.875	1.037.326	18,30%
I5 - Targeted decommit. of Exp. Ctr	Targeted de-commitment of expired contracts	-	3	7	42,86%
I8 - K23C Aud. Full Impl. (N-1)	% implementation of the Annual Audit Plan: year N-1	-	1	3	33,33%
I9 - K23B Aud. Full Impl. (N)	% implementation of the Annual Audit Plan: year N	-	0	2	0,00%

Indicator Name	Indicator Title	Benchmark Label	Value A	Value B	KPI/Indicator Value
K22 - Prim. Intv. Visits	% of primary interventions visited by Commission staff and/or the HoD, by primary intervention value	At least 80%	51.192.421	51.192.421	100,00%
K22B - Prim. Intv. Visits (Nbr)	% of primary interventions visited by Commission staff and/or the HoD (by number of primary interven	-	9	9	100,00%
K23 - Ex-ante Inelig.	Undue payment prevented by ex-ante controls	At least 2%	384.133	19.292.727	1,99%
K23B - Ex-ante Inelig. (Nbr)	Undue expenditure prevented by ex-ante controls as a % of the claimed amount (by number of invoices)	-	4	29	13,79%
K24 - Aud. Plan (N)	% contracted of the Annual Audit Plan: year N	At least 70%	2	2	100,00%
K25 - Aud. Impl. (N-1)	% implementation of the Annual Audit Plan: year N-1	At least 70%	1	3	33,33%
K27 - Aud. Inelig.	Ineligible amounts identified by audits as a % of the audited amount	At least 2%	631.633	3.071.628	20,56%
K27B - Aud. Inelig. (Nbr)	Ineligible amounts identified by audits as a % of the audited amount (by number of audits)	-	1	1	100,00%
K28 - Exp. Audits	% reduction of expired unclosed audits	At least 50%	2	2	100,00%
K29 - Audit TTF	% of timely follow up action of audit ineligible amounts	At least 40%	1	2	50,00%
K29B - Audit TTF (Avg)	Average time to follow up audit ineligible amounts	-	602	2	301,00

Annex 4: Beneficiaries and amounts contracted

Number	Title	Status	Contracted Amount (€)	Paid amount (€)	RAP (€)	Contractor
T06.2	RUTAS PARA LA PAZ - NORTE VALLE DEL CAUCA- INFIVALLE	EC	1.128.903,84	1.128.903,84	0,00	CORPORACION AGENCIA DE DESARROLLO ECONOMICO LOCAL-ADEL BRUT NOTRE DELVALLE DEL CAUCA,INSTITUTO FINANCIERO PARA EL DESARROLLO DEL VALLE DEL CAUCA (INFIVALLE),MUNICIPIO DE ARGELIA,MUNICIPIO DE BOLIVAR,MUNICIPIO DE EL DOVIO,REPUBLICA DE COLOMBIA*REPUBLIQUE DECOLOMBIE REPUBLIC OF COLOMBIA
T06.4	EUTF "MASCAPAZ"/INSTITUTO SINCHI	EC	3.820.000,00	3.149.207,02	670.792,98	AGENCIA PARA LA INFRAESTRUCTURA DEL META,CORPORACION DESARROLLO PARA LA PAZDEL PIEDEMONTE ORIENTAL,CORPORACION PARA EL DESARROLLO SOSTENIBLE DEL AREA DE MANEJO ESPECIALLA MACARENA,CORPORACION POR LA DEFENSA AMBIENTAL Y EL DESARROLLO SOSTENIBLE EN ELAMEM,INSTITUTO AMAZONICO DE INVESTIGACIONES CIENTIFICAS SINCHI,REPUBLICA DE COLOMBIA*REPUBLIQUE DECOLOMBIE REPUBLIC OF COLOMBIA
T06.5	EUTF "PAZADENTRO" / ASOCIACION DE CABILDOS NASA CHA CHA	EC	2.100.000,00	2.054.338,26	45.661,74	ALCADIA MUNICIPAL DE INZA CAUCA,ASOCIACION CAMPESINA DE INZA TIERRADENTRO,ASOCIACION DE CABILDOS INDIGENAS JUAN TAMA,ASOCIACION DE CABILDOS NASA CHA CHA(CXHA CXHA),CORPORACION INDIGENA NASA CXHAB,MUNICIPIO DE PAEZ,MUNICIPIO DE TOTOROCAM,RESGUARDO INDIGENA TOTORO
T06.7	ASISTENCIA TÉCNICA PARA EL FONDO FIDUCIARIO PARA COLOMBIA DE LA UNIÓN EUROPEA/DT GLOBAL IDEV EUROPE S.L -	EC	5.772.400,00	3.892.349,35	1.880.050,65	DT GLOBAL IDEV EUROPE S.L.U.
T06.8	IVMF - TERRITORIOS CAQUETEÑOS SOSTENIBLE PARA LA PAZ	EC	3.775.965,00	3.345.216,97	430.748,03	INSTITUTO MARQUES DE VALLE FLOR
T06.9	ORGANIZACIONES ÉTNICO-TERRITORIALES Y CAMPESINAS SE FORTALECEN COMO AGENTES CENTRALES EN LA CONSTRUCCIÓN DE LA PAZ Y LA TRANSFORMACIÓN TERRITORIAL	EC	3.630.000,00	3.627.931,44	2.068,56	STICHTING INTERKERKELIJKE ORGANISATIE VOOR ONTWIKKELINGSSAMENWERKING ICCO*ICCO FOUNDATION ICCO COOPERATION
T06.10	PROYECTO LA PAZ ÚNICA ESPERANZA PARA EL DESARROLLO ECONÓMICO Y SOCIAL - PUEDES	EC	3.239.199,75	3.228.981,70	10.218,05	COMITATO INTERNAZIONALE PER LO SVILUPPO DEI POPOLI*INTERNATIONAL COMMITTEE FOR THE DEVELOPMENT OF PEOPLES
T06.11	IMPLEMENTACIÓN DE ACCIONES PARA LA ESTABILIZACIÓN ECONÓMICA Y SOCIAL DEL MUNICIPIO DE PUERTO GUZMAN-PUTUMAYO COMO CONTRIBUCIÓN A LA CONSTRUCCIÓN DE PAZ ESTABLE Y DURADERA	EC	1.974.136,00	1.819.724,15	154.411,85	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS*ORGANISATION DES NATIONS UNIES POUR L'ALIMENTATION ET L'AGRICULTURE
T06.14	AMAZONIA JOVEN: CORREDORES AMAZÓNICOS SOSTENIBLES PARA LA PAZ LIDERADOS POR JOVENES EN EL DEPARTAMENTO DEL GUAVIARE	EC	2.627.730,00	2.619.822,49	7.907,51	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS*ORGANISATION DES NATIONS UNIES POUR L'ALIMENTATION ET L'AGRICULTURE
T06.20	PROYECTO DE DESARROLLO TERRITORIAL EN EL DEPARTAMENTO DE NARIÑO EN CONDICIONES DE PAZ	EC	6.500.000,00	6.499.991,00	9,00	AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO
T06.23	PROCESOS DE INTEGRACIÓN SOCIOECONÓMICA Y COLECTIVA COMO ESTRATEGIA DE DINAMIZACIÓN COMUNITARIA	EC	2.000.000,00	2.000.000,00	0,00	THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS*ORGANISATION DES NATIONS UNIES POUR L'ALIMENTATION ET L'AGRICULTURE

	Y CONSTRUCCIÓN DE PAZ.					
T06.24	DESARROLLO RURAL INTEGRAL DEL GUAVIARE PARA LA PAZ	EC	6.271.679,00	5.644.511,10	627.167,90	FUNDACION ACCION CONTRA EL HAMBRE*ACTION CONTRE LA FAIM-ESPAGNE FACH,FUNDACION EXITO,ONF INTERNATIONAL,PRODUCTOS NATURALES DE LA SABANA SAS,REPUBLICA DE COLOMBIA*REPUBLIQUE DECOLOMBIE REPUBLIC OF COLOMBIA
T06.25	CONTRIBUTE TO THE SOCIAL AND ECONOMIC REINTEGRATION OF FORMER FARC-EP COMBATANTS THROUGH HUMANITARIAN MINE ACTION ACTIVITIES TO SUPPORT THE 2016 PEACE ACCORD¿	EC	4.000.000,00	3.884.088,91	115.911,09	UNITED NATIONS ORGANISATION*ORGANISATION DES NATIONS UNIES
T06.28	COLOMBIA PUEDE: PAZ Y UNIDAD A TRAVÉS DEL DESARROLLO PRODUCTIVO Y EL COMERCIO	EC	2.700.000,00	2.692.348,50	7.651,50	INTERNATIONAL TRADE CENTRE
T06.29	IMPLEMENTACIÓN DE ALTERNATIVAS SOSTENIBLES Y ECO-AMIGABLES EN EL DEPARTAMENTO DE PUTUMAYO	EC	2.000.000,00	1.800.000,00	200.000,00	CORPORACION PARA EL DESARROLLO SOSTENIBLE DEL SUR DE LA AMAZONIA COLOMBIANA,MAGYAR-KOLUMBIAI VIDEKFEJLESZTESI NONPROFIT KFT*HUNGARIAN COLOMBIAN RURAL DEVELOPMENT NONFORPROFIT LIMITED LIABILITY COMPANY,NEMZETI AGRARKUTATASI ES INNOVACIOS KOZPONT*NATIONAL AGRICULTURAL ANDINNOVATION CENTRE,SOPRON MEGYEI JOGU VAROS ONKORMANYZATA*SMJVO
T06.33	CONSTRUCTORES DE PAZ: UNA ESTRATEGIA DE REINCORPORACIÓN SOCIAL Y ECONÓMICA PARA LA RECONCILIACIÓN Y FORTALECIMIENTO DEL DESARROLLO LOCAL	EC	769.998,30	692.998,30	77.000,00	COOPERATIVA MULTIACTIVA PARA LA PAZ DE COLOMBIA,COOPERATIVA MULTIACTIVA TIERRA GRATA,FUNDACION LAZOS DE DIGNIDAD
T06.35	REINCORPORACIÓN SOCIAL Y ECONÓMICA CON ENFOQUE TERRITORIAL, COMUNITARIO Y DE ECONOMIA SOLIDARIA	EC	3.000.000,00	2.400.000,00	600.000,00	COLOMBIA LKS-ALECOPI, UNION TEMPORALDE EMPRESAS
T06.37	MIA: PROGRAMA DE DESARROLLO SOCIOEDUCATIVO PARA LA MUJER DESMOVILIZADA DEL CONFLICTO ARMADO EN COLOMBIA.	EC	522.000,00	469.800,00	52.200,00	ACCION CULTURAL POPULAR,VICARIATO APOSTOLICO DE SAN VICENTE DEL CAGUAN
T06.39	COMPREHENSIVE RURAL DEVELOPMENT FOR THE PROMOTION OF SUSTAINABLE PEACE	EC	4.800.000,00	4.078.827,28	721.172,72	DIAKONIA,FORUMCIV ENSKILDA ORGANISATIONERNASBISTANDSSAMVERKAN,KRISTNA FREDSRORLESEN,THE LUTHERAN WORLD FEDERATION*FEDERATION LUTHERIENNE MONDIALE,TROSSAMFUNDET SVENSKA KYRKAN,WE EFFECT
T06.41	EMPODERAMIENTO POLÍTICO Y ECONÓMICO TERRITORIAL CON ENFOQUE EN LAS MUJERES RURALES (TEJEDORAS DE VIDA DE PUTUMAYO)	EC	6.340.000,00	4.590.000,00	1.750.000,00	ASOCIACION ALIANZA DEPARTAMENTAL DE ORGANIZACIONES DE MUJERES TEJEDORAS DE VIDA,STICHTING INTERKERKELIJKE ORGANISATIE VOOR ONTWIKKELINGSSAMENWERKING ICCO*ICCO FOUNDATION ICCO COOPERATION
T06.60	RUTAS PDET- INFRAESTRUCTURA	EC	8.576.398,00	3.874.707,00	4.701.691,00	RED NACIONAL DE AGENCIAS DE DESARROLLO LOCAL DE COLOMBIA
T06.61	RUTAS PDET- CADENAS.	EC	4.609.967,00	2.719.394,00	1.890.573,00	AGRIBUSINESS BOOSTER BV,STICHTING INTERKERKELIJKE ORGANISATIE VOOR ONTWIKKELINGSSAMENWERKING ICCO*ICCO FOUNDATION ICCO COOPERATION
T06.62	RUTAS PDET-INNOVACION	EC	6.313.635,00	1.190.496,00	5.123.139,00	CENTRO INTERNACIONAL DE AGRICULTURATROPICAL, CIAT
T06.68	CONTRATO DE EJECUCIÓN DE REFORMA SECTORIAL DE LA POLÍTICA NACIONAL PARA LA REINCORPORACIÓN SOCIAL Y ECONÓMICA (PNRSE) DE EXINTEGRANTES DE LAS FUERZAS ARMADAS REVOLUCIONARIAS DE COLOMBIA-EJÉRCITO DEL PUEBLO (FARC-EP)	EC	10.980.000,00	8.480.000,00	2.500.000,00	REPUBLICA DE COLOMBIA*REPUBLIQUE DECOLOMBIE REPUBLIC OF COLOMBIA

T06.73	CONTRATO DE EJECUCIÓN DE REFORMA SECTORIAL DE LA POLÍTICA DE TIERRAS: TIERRAS Y TERRITORIOS SOSTENIBLES PARA LA PAZ	EC	9.300.000,00	4.300.000,00	5.000.000,00	REPUBLICA DE COLOMBIA*REPUBLIQUE DECOLOMBIE REPUBLIC OF COLOMBIA
T06.74	APOYO COMPLEMENTARIO AL CONTRATO DE EJECUCIÓN DE REFORMA SECTORIAL " TIERRAS Y TERRITORIOS SOSTENIBLES PARA LA PAZ" .	EC	1.600.000,00	467.141,00	1.132.859,00	ONF INTERNATIONAL
T06.77	ASISTENCIA TÉCNICA CONTRATO DE EJECUCIÓN DE REFORMA SECTORIAL DE LA POLÍTICA NACIONAL PARA LA REINCORPORACIÓN SOCIAL Y ECONÓMICA (PNRSE) DE EXINTEGRANTES DE LAS FUERZAS ARMADAS REVOLUCIONARIAS DE COLOMBIA- EJÉRCITO DEL PUEBLO (FARC-EP)	EC	2.169.000,00	573.716,63	1.595.283,37	EPTISA SERVICIOS DE INGENIERIA SL*
T06.94	PISCICULTURA DEL COMUN - CISP	EC	4.443.421,11	2.892.924,87	1.550.496,24	COMITATO INTERNAZIONALE PER LO SVILUPPO DEI POPOLI*INTERNATIONAL COMMITTEE FOR THE DEVELOPMENT OF PEOPLES,ECONOMIAS SOCIALES DEL COMUN ECOMUN
T06.97	ESCUELA TALLER, SABERES Y PATRIMONIO PARA LA PAZ	EC	200.000,00	180.000,00	20.000,00	FUNDACION ESCUELA TALLER DE CALI
T06.98	AUDIT OF THE EU TRUST FUND COLOMBIA	EC	97.250,00	19.450,00	77.800,00	ERNST & YOUNG BEDRIJFSREVISOREN*ERNST ET YOUNG REVISEURS D'ENTRPRISES
T06.99	VERIFICACIÓN DE GASTOS AL CONTRATO T06.29	EC	18.710,00	0,00	18.710,00	DELOITTE BEDRIJFSREVISOREN/REVISEURS D'ENTREPRISES
T06.100	EVALUACIÓN INTERMEDIA DEL FONDO EUROPEO PARA LA PAZ EN COLOMBIA	EC	187.850,00	69.266,00	118.584,00	ALTAIR ASESORES SL
T06.101	VERIFICACIÓN DE GASTOS AL CONTRATO T06.2	EC	29.074,00	29.074,00	0,00	DELOITTE BEDRIJFSREVISOREN/REVISEURS D'ENTREPRISES
T06.102	VERIFICACIÓN DE GASTOS AL CONTRATO T06.9 - ICCO	EC	19.500,00	0,00	19.500,00	BKF INTERNATIONAL SA
T06.104	VERIFICACIÓN DE GASTOS 2 LOTES - COLOMBIA	EC	34.051,00	0,00	34.051,00	MAF AUDITORES SLP
			115.550.868,00	84.415.209,81	31.135.658,19	

**ANNEX 14: Reporting on the Recovery and Resilience Facility
- N/A for DG INTPA**

ANNEX 15: GLOSSARY

- AAR** = Annual Activity Report
- AAP** = Annual Action Plan
- ACP** = African, Caribbean and Pacific countries
- AD** = Action Document
- AEGEI** = Africa-EU Green Energy initiative
- AFS** = Anti-fraud strategy
- AMPR** = Annual Management and Performance Report
- AO(S)D** = Authorising Officer by (Sub-) Delegation
- ARC** = Average Recoveries and Corrections
- ASEAN** = Association of Southeast Asian Nations
- AU(C)** = African Union (Commission)
- AUDA** = African Union Development Agency
- BGUE** = General Budget of the European Union
- BS** = Budget Support
- BSSC** = Budget Support Steering Committee
- CACCR** = Central Asia COVID-19 Crisis Response programme
- CAFS** = Commission's Anti-fraud strategy
- CCTs** = Country Cooperation Teams
- CEV** = Contractual Expenditure Verification
- CFSP** = Common Foreign and Security Policy
- COVAX** = COVID-19 Vaccines Global Access Facility
- CPF** = Common Provisioning Fund
- CRRF** = Comprehensive Refugee Response Framework
- CSO (-LA)** = Civil Society Organisations (-Local Authorities)
- DAC** = Development Assistance Committee
- DARYA** = Dialogue and Action for Resourceful Youth in Central Asia
- DAS** = Declaration of Assurance
- DCI** = Development Cooperation Instrument
- DEAR** = Development Education Awareness Raising programme
- DFIs** = Development Financial Institutions
- DG** = Directorate-General
- DM** = Direct Management
- DOAG** = Decision on the Overseas Association including Greenland
- DPC** = Data Protection Coordinator
- DPO** = Data Protection Officer
- DPMS** = Data Protection Records Management System
- DRC** = Democratic Republic of the Congo
- DRM** = Domestic Revenue Mobilisation
- D4D** = Digital 4 Development
- EABF** = EU-Africa Business Forum
- EAMR** = External Aid Management Reports

EAG = External Action Guarantee
EBRD = European Bank for Reconstruction and Development
EC = European Commission
ECA = European Court of Auditors
EDF = European Development Fund
EDFI = European Development Financial Institutions
EDPS = European Data Protection Supervisor
EEAS = European External Action Service
EFSD = European Fund for Sustainable Development
EIB = European Investment Bank
EIDHR = European Instruments for Democracy and Human Rights
EIF = European Investment Fund
EI-INSC = European Instrument for International Nuclear Safety Cooperation
EIP = External Investment Plan
EMAS = Eco-Management and Audit Scheme
ESA = European Space Agency
EU = European Union
EUD = European Union Delegation
EU EDSs = European Executive Directors
EUMS = European Union Member States
EUTF = European Union Trust Fund
EWS = Early Warning System
FA = Financing Agreement
FAO = Food and Agriculture Organisation
FARC = Revolutionary Armed Forces of Colombia
FATC = Facilité d'Assistance Technique et de Communication
FFPA = Framework Partnership Agreement
FIs = Financial Institutions
FLEGT = Forest Law Enforcement Governance and Trade
FNLC = Financing not linked to costs
FPI = Service for Foreign Policy Instruments
FR = Financial Regulation
FWC = Framework Contract
GA = Guarantee Agreement
GAP = Gender Action Plan
GAVI = The Vaccine Alliance
GHG = Greenhouse Gas
GIZ = Deutsche Gesellschaft für Internationale Zusammenarbeit
GNI = Gross National Income
GO = General Objective
GPEDC = Global Partnership for Effective Development Cooperation
GPGC = Global Public Goods and Challenges
HLEG = High-Level Expert Group

HOA = Horn of Africa
HQ = Headquarters
HR = Human Resources
IAC(s) = Internal Audit Capability
IAS = Internal Audit Service
ICF = Internal Control Framework
ICP = Internal Control Principle
ICMC = Internal Control Monitoring Criteria
IcSP = Instrument contributing to Stability and Peace
ICT = Information and Communication Technologies
IDP = Internally displaced person
IFAD = International Fund for Agricultural Development
IFI(s) = International Financial Institution(s)
IGAD = Intergovernmental Authority on Development
ILO = International Labor Organisation
IM = Indirect Management
IMEO = International Methane Emission Observatory
IMF = International Monetary Fund
IMPC = Indirect Management with Partner Countries
IMSB = Information Management Steering Board
INFFs = Integrated National Financing Frameworks
INSC = International Nuclear Safety Cooperation
IO(s) = International Organisation(s)
IOM = International Organisation for Migration
IT = Information Technology
JET-P = Just Energy Transition Partnership
JP(D) = Joint Programming (Document)
JRC = Joint Research Center
KM = Knowledge Management
KPI(s) = Key Performance Indicator
LA(C) = Latin America (countries)
LACIF = Latin America and Caribbean Investment Facility
LEO = Latin America Economic Outlook
LDCs = Least Developed Countries
LMICs = Low- and Middle-Income Countries
MAAP = Multi-Annual Action Plan
MAV+ = Manufacturing of vaccines, medicines and health technologies in Africa
MFF = Multi-annual Financial Framework
MIP = Multi-annual Indicative Programme
MoU = Memorandum of Understanding
MP = Management Plan
MS = Member States
MSMEs = Micro, small and medium enterprises

NAPs = National Adaptation Plans
NCEs = Non-compliance events
NDCs = Nationally Determined Contributions
NDICI = Neighbourhood, Development and International Cooperation Instrument
NGOs = Non-Governmental Organisations
NOA = North of Africa
NRC = Norwegian Refugee Council
OACPS = Organisation of African, Caribbean and Pacific States
OCTs = Overseas Countries and Territories
ODA = Official Development Assistance
OECD = Organisation for Economic Co-operation and Development
OLAF = European Anti-Fraud Office
PCA = Post-Cotonou Agreement
PFM = Public Finance Management
PINTV = Primary Intervention
PRAG = Practical guide to contractual procedures for EU external actions
PRGT = Poverty Reduction and Growth Trust
QRM = Quality Review Meeting
RCA = République centrafricaine
RCS = Relevant Control System
RER = Residual Error Rate
RIP = Regional Indicative Programme
RMF = Risk Management Framework
ROM = Result-oriented Monitoring
ROP = Rules of Procedure
SAH = Sahel
SDAO = Sub-Delegated Authorising Officer
SDG(s) = Sustainable Development Goals
SECCA = Sustainable Energy Connectivity in Central Asia
SME(s) = Small and Medium Enterprise(s)
SO = Specific Objective
SOTEU = State of the European Union
SP = Strategic Plan
SSA = Sub-Saharan Africa
SSC = Strategic Steering Committee
SWD = Staff Working Document
TA = Technical Assistance
TE(I) = Team Europe (Initiative)
TED = Team Europe Initiative on Democracy
TF = Trust Fund
TFEU = Treaty on the Functioning of the European Union
TOSSD = total official support for sustainable development
TVET = Technical Vocational Education and Training

UN = United Nations
UNDP = United Nations Development Programme
UNEP = United Nations Environment Programme
UNESCO = United Nations Educational, Scientific and Cultural Organization
UNFCCC = United Nations Framework Convention on Climate Change
UNFPA = United Nations Population Fund
UNHCR = United Nations High Commissioner for Refugees
UNICEF = United Nations Children's Fund
UNODC = United Nations Office on Drugs and Crime
UNOPS = United Nations Office for Project Services
VET = Vocational Education and Training
VI = Very Important
VPA = Voluntary Partnership Agreements
WB(G) = World Bank (Group)
WFP = World Food Programme
WHO = World Health Organisation