

**2018**

**Annual Activity Report  
Annexes**

**Directorate General for  
International Cooperation  
and Development**

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## ANNEXES

### ANNEX 1: Statement of the Deputy Director General in charge of Risk Management and Internal Control<sup>1</sup>

I declare that in accordance with the Commission's communication on the internal control framework<sup>2</sup>, 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 the present Annual Activity Report and in its annexes is, to the best of my knowledge, accurate and complete.

Brussels, 1 April 2019

Marjeta Jager  
(signed)

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

<sup>2</sup> C(2017)2373 of 19.04.2017.

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

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

### Human resource management

**Objective:** The DG deploys effectively its resources in support of the delivery of the Commission's priorities and core business, has a competent and engaged workforce, which is driven by an effective and gender-balanced management and which can deploy its full potential within supportive and healthy working conditions.

#### Indicator 1: Percentage of female representation in middle management

Source of data: DG HR

| Baseline (2015) | Target (2019) |
|-----------------|---------------|
| 20.1%           | 53%           |

#### Latest known results (2018):

2018: 30%.

On 19 July 2017, the College adopted a renewed approach to its commitment to reach at least 40% female managers by the end of 2019 by adopting quantitative targets of first female appointments to be made per Directorate-General and service at middle management level with DG specific target[SEC(2017)359]. For DEVCO, the target is 8 female appointments (and it concerns only the first time management appointments). 7 female appointments were made by the end of 2018.

#### Indicator 2: Percentage of staff who feel that the Commission cares about their well-being

Source of data: Commission staff survey

| Baseline(2014) | Target(2020) |
|----------------|--------------|
| 27%            | 40%          |

#### Latest known results (2018):

According to the results of the 2018 Staff Survey, 41% of DEVCO staff agree with the statement. The Staff Engagement Action Plan and the actions focused on well-being (#6 Information and awareness raising, #7 Health and #8 Ethics) allowed DEVCO to reach the 2020 target.

#### Indicator 3: Staff engagement index

Source of data: Commission staff survey

| Baseline(2014) | Target(2020)                                                                                         |
|----------------|------------------------------------------------------------------------------------------------------|
| 60%            | 70% of staff feel engaged and committed to doing quality work (measured as a combination of factors) |

#### Latest known results (2018):

The percentage for the index slightly increased (from 60 to 61% in the 2018 Staff Survey). Actions on well-being, workload and work-life balance, performance and career progression, senior and middle management will be revised and updated according to the detailed results of the Staff Survey so the 2020 target could be reach in the next survey.

#### Main outputs in 2018:

|          | Description                                                                                 | Indicator                                        | Target (2018)                                 |
|----------|---------------------------------------------------------------------------------------------|--------------------------------------------------|-----------------------------------------------|
| DEVCO. R | To speed up the recruitment process                                                         | To reduce to its minimum the vacancy rate        | 4% for officials                              |
|          | <b>Latest known results (2018)</b><br>Target reached (vacancy rate below 4%)                |                                                  |                                               |
| DEVCO. R | To improve career Development in the EU's External Relations Area                           | Increased mobility between the COM and the EEAS" | Number of transfer and secondment to the EEAS |
|          | <b>Latest known results (2018)</b><br>9 transfers or secondments IN /OUT with EEAS in 2018. |                                                  |                                               |



|           |                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                        |                                                                        |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| DEVCO. R  | To achieve Commission's target to have at least 40% women in its senior and middle management teams by 2019.                                                                                                                                                                                                                                             | Appointment of first female managers                                                                                                                                                                                   | 4 first female to be appointed by end of 2019                          |
|           | <b>Latest known results (2018)</b><br>1 appointment left to be done in 2019                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                        |                                                                        |
| DEVCO. R  | Enhanced well-being and working conditions in Delegations                                                                                                                                                                                                                                                                                                | Implementation of the following measures: <ul style="list-style-type: none"> <li>• Launch of pilot teleworking</li> <li>• Implement flexitime</li> <li>• Increase the number of home leaves, when justified</li> </ul> | Implementation of those measures in some Delegation by the end of 2018 |
|           | <b>Latest known results (2018)</b> <ul style="list-style-type: none"> <li>• Pilot teleworking was launched in some Delegations.</li> <li>• Flexitime is used by staff in Delegations: Head of Delegations were invited to apply uniformly this measure.</li> <li>• Number of home leaves have been reassessed in 2018: discussion is ongoing.</li> </ul> |                                                                                                                                                                                                                        |                                                                        |
| DEVCO. 02 | Review, coordination, implementation and monitoring of the Internal Communication Action Plan (ICAP)                                                                                                                                                                                                                                                     | Progress assessed in the light of the implementation of the synergies and efficiencies initiative; the ICAP updated as appropriate; and implementation monitored                                                       | ICAP implementation monitored by end 2018                              |
|           | <b>Latest known results (2018)</b><br>The ICAP was followed and focus was on the internal communications actions for the staff survey, this involved the follow-up to the previous staff survey and the launch of a new survey at the end of 2018.                                                                                                       |                                                                                                                                                                                                                        |                                                                        |

## Financial Management: Internal Control and Risk Management

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

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

#### Indicator 1: Estimated residual error rate

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

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

#### Latest known results (2018):

2017: 1.18%, 2018: 0.85%

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

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

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

#### Latest known results (2018):

Overall amount at risk at closure reported in the 2017 AAR was 69.88 million EUR. 2018 estimation is EUR 49.8 million.

#### Indicator 3: Estimated future corrections

Source of data: Key Performance indicators: ineligible amounts identified by ex-ante controls and by audits

| Baseline                                                                                                                                                            | Target |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| <ul style="list-style-type: none"> <li>• ineligible amounts identified by ex-ante controls : 1.97% in 2014 (EUR 135.4), 1.76% in 2015 (EUR 95.3 million)</li> </ul> | None   |

|                                                                                                                                                                                                                                                                                                                    |                                                                                          |                                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------|
| <ul style="list-style-type: none"> <li>ineligible amounts identified by audits contracted by the Commission: 4.16% in 2014 (EUR 108.9 million), 1.99% in 2015 (EUR 53.5 million)</li> </ul>                                                                                                                        |                                                                                          |                                    |
| <b>Latest known results (2018):</b> <ul style="list-style-type: none"> <li>Ineligible amounts identified by ex-ante controls in 2018: EUR 219.04 million (3.14% of total invoiced amount).</li> <li>Ineligible amounts identified by audits in 2018: EUR 98.82 million (5.05% of total audited amount).</li> </ul> |                                                                                          |                                    |
| <b>Main outputs in 2018:</b>                                                                                                                                                                                                                                                                                       |                                                                                          |                                    |
|                                                                                                                                                                                                                                                                                                                    | <b>Description</b>                                                                       | <b>Indicator</b>                   |
| DEVCO.R                                                                                                                                                                                                                                                                                                            | Final Report for the 2017 RER Study                                                      | Residual Error Rate (RER)          |
|                                                                                                                                                                                                                                                                                                                    | <b>Latest known results (2018)</b><br>2017 Residual Error Rate at 1.18%, 2018 : 0.85%    |                                    |
| DEVCO.R                                                                                                                                                                                                                                                                                                            | New Audit Framework Contract                                                             | Contract signed by all signatories |
|                                                                                                                                                                                                                                                                                                                    | <b>Latest known results (2018)</b><br>Contract signed by all signatories by 25 July 2018 |                                    |

|                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>Objective 2: Effective and reliable internal control system in line with sound financial management.</b>                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                |
| <b>Indicator 1: Conclusion reached on cost effectiveness of controls</b>                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                |
| Source of data: staff cost data, other control cost data, data on ineligible expenditure (prevented by ex-ante controls and identified by external auditors) |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                |
|                                                                                                                                                              | <b>Baseline (2014)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Target</b>                                  |
|                                                                                                                                                              | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Yes                                            |
| <b>Latest known results (2018):</b><br>Overall control costs as a percentage of total expenditure continued to decrease in 2018, to 3.8%.                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                |
| <b>Indicator 2: Overall cost of control in relation with benefits and/or with the amount of managed funds</b>                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                |
|                                                                                                                                                              | <b>Baseline (2014)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Target</b>                                  |
|                                                                                                                                                              | Overall control costs represented 5.06% of total expenditure                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Overall control costs remain in the same area. |
| <b>Latest known results (2018):</b><br>Overall control costs remained stable over the period 2015-2018.                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                |
| <b>Main outputs in 2018:</b>                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                |
|                                                                                                                                                              | <b>Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Indicator</b>                               |
| DEVCO.R                                                                                                                                                      | New Internal Control Framework                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Rolled out and applied to DG DEVCO             |
|                                                                                                                                                              | <b>Latest known results (2018)</b><br>A set of Internal Control Monitoring criteria for 2018 was adopted by DEVCO management on 1 December 2017.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                |
| DEVCO.R                                                                                                                                                      | Pillar Assessment adapted to the revised Financial Regulation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Revised documents for Pillar Assessment        |
|                                                                                                                                                              | <b>Latest known results (2018)</b><br>The pace of the revision of the pillar assessment (PA) methodology picked up speed in the second half of 2018, so that criteria and questions for the existing pillars 1-6 (internal controls, accounting, external audit, grants, procurement and financial instruments) and for new pillars 7-9 (exclusion from access to funding, publication of information on recipients and protection of personal data) were largely finalized by the end of 2018. This was the result of the joint work of DEVCO services with BUDG, NEAR, ECFIN and TAXUD. Mitigating measures were put in place, such as holding more regular meetings of the working group and the adoption of a proactive approach with DG BUDG and colleagues from line DGs in proposing constructive solutions to agree on changes, when needed. However, the scope of the modifications proposed by BUDG/ECFIN/TAXUD on the structure and content of pillar 6 (financial instruments), to include new elements regarding controls related to tax avoidance and Non-Cooperative Jurisdictions (NCJs), Anti-Money Laundering (AML) and Counter Terrorism Financing (CTF), as well as a specific set of questions for budgetary guarantees on credit risk required a more in-depth analysis and more extensive joint work on this part of the methodology, which led to delays in the finalization of the overall revision. The revised timeline foresees the adoption within the first half of 2019. |                                                |

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

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

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

| Baseline (2015)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Target                                                                            |                                                                                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Date of the last update: 21/10/2015                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Update every four years, as set out in the AFS                                    |                                                                                                                                                                |
| <b>Latest known results (2018):</b><br>DG DEVCO had planned to update its Anti-Fraud Strategy (AFS) in 2018 based on the Commission's Anti-Fraud Strategy's (CAFS) revision in 2018. However, the revision of the CAFS had to be postponed in order take recommendations of the European Court of Auditors' (ECA) audit "Fighting fraud in EU spending: Action needed" into account. In 2019, based on the CAFS' revision, DG DEVCO will take the opportunity to reassess the DG's priority risks, objectives and actions, and to review DG DEVCO's AFS accordingly. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                   |                                                                                                                                                                |
| <b>Main outputs in 2018:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                   |                                                                                                                                                                |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Indicator                                                                         | Target (2018)                                                                                                                                                  |
| DEVCO.R                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Revision of the DEVCO Anti-Fraud Strategy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Revised Strategy adopted by Management                                            | 31 December 2018                                                                                                                                               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Latest known results (2018)</b><br>The implementation of this objective had to be postponed: the revision of DEVCO's Anti-Fraud Strategy (AFS) has to be elaborated on the basis of the recommendations and methodology provided by the updated Commission's Anti-Fraud Strategy (CAFS). However, the revision of the CAFS had to be put on hold until 2019 to adjust to the recommendations of the European Court of Auditors' (ECA) audit "Fighting fraud in EU spending: Action needed".                                           |                                                                                   |                                                                                                                                                                |
| DEVCO.R                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Further raise fraud risk awareness of relevant DEVCO staff                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Number of awareness raising messages to DG DEVCO's Anti-Fraud focal point network | Send at least three illustrative examples of fraud risks to focal points by 31 December 2018 encouraging them to use these for downstream information of staff |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Latest known results (2018)</b><br>Work on illustrative examples of fraud risks is delayed and their dispatch to focal points will start in 2019. However, other measures were taken to further raise fraud risk awareness of relevant DEVCO staff (i.e. trainings, website updates, swift information sharing, etc.). DG DEVCO's Anti-Fraud focal point network duly received relevant information on ongoing OLAF investigations and fraud risks, and were encouraged to participate in expertise sharing on fraud risk management. |                                                                                   |                                                                                                                                                                |
| DEVCO.R                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Regular monitoring and reporting on the state of play of the OLAF investigations                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Bi-annual reports sent to Management and Cabinet                                  | By 30 June 2018 and 31 December 2018                                                                                                                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Latest known results (2018)</b><br>Bi-annual reports on the state of play of on-going OLAF investigations have been sent to Management and Cabinet: <ul style="list-style-type: none"><li>• First report (covering the period from 01/01 to 30/06/18) in July 2018;</li><li>• Second report (covering the period from 01/07 to 31/12/18) in January 2019.</li></ul>                                                                                                                                                                   |                                                                                   |                                                                                                                                                                |

## Better regulation

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

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

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

| Baseline(2011) <sup>3</sup>                                                                                                                                                                                                                                                                                                                                                                                               | Interim Milestone(2016) <sup>4</sup>                                                                            | Target(2020)                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|------------------------------------------|
| 20% = Percentage of impact assessments submitted by DG DEVCO in 2011 to the Impact Assessment Board which received a positive opinion on first submission. It concerns the five external relations financing instruments currently managed by DG DEVCO                                                                                                                                                                    | N/A (the five external relations financing instruments currently managed by DG DEVCO will be submitted in 2018) | 30%                                      |
| <b>Latest known results (2018):</b><br>N/A                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                 |                                          |
| <b>Indicator 2: Percentage of the DG DEVCO's primary regulatory acquis covered by retrospective evaluation findings and Fitness Checks not older than five years.</b>                                                                                                                                                                                                                                                     |                                                                                                                 |                                          |
| Baseline (2015) <sup>5</sup>                                                                                                                                                                                                                                                                                                                                                                                              | Interim Milestone (2016)                                                                                        | Target(2020)                             |
| Percentage of the DG DEVCO's primary regulatory acquis covered by retrospective evaluations and Fitness Checks not older than five years.<br>0%                                                                                                                                                                                                                                                                           | Positive trend compared to the baseline<br>17,5%                                                                | Positive trend compared to the milestone |
| <b>Latest known results (2018):</b><br>100 %: with the evaluation of the external financing instruments, DEVCO has completed the objective of evaluating all its primary regulatory tools and used the conclusions and recommendations for the design of the future set of external financing instruments. The new European Fund for Sustainable Development Guarantee will be evaluated during the next MFF by end 2022. |                                                                                                                 |                                          |

## Information management aspects

| <b>Objective: Information and knowledge in your DG is shared and reusable by other DGs. Important documents are registered, filed and retrievable</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| <b>Indicator 1: Percentage of registered documents that are not filed<sup>6</sup> (ratio)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |
| Source of data: Hermes-Ares-Nomcom (HAN) <sup>7</sup> statistics                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |        |
| Baseline (2015)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Target |
| 4%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | ≤ 3%   |
| <b>Latest known results (2018):</b><br>1,10%. Target achieved.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |        |
| <b>Indicator 2: Percentage of HAN files readable/accessible by all units in the DG</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |        |
| Source of data: HAN statistics                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |        |
| Baseline(2015)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Target |
| 93%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ≥95%   |
| <b>Latest known results (2018):</b><br>Source data: 20.57% => <b>Corrected figure = 96% Target achieved</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |        |
| <b>EXPLANATION</b><br>The methodology used for the HAN statistics does not distinguish the files manually created in Ares from the files automatically generated by systems integrated in HRS, although the latter have specific characteristics. This is the case of PROSPECT and PADOR, which have automatically created 77591 files, all of them subject to the rules set by the business owners, not by Ares. These rules do not provide for access to all DEVCO units. Considering that the files generated by PROSPECT and PADOR represent 77% of all the DEVCO files, their inclusion in the HAN statistics artificially lowers the ratio of readable /accessible files down to the figure of 20, |        |

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

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

<sup>5</sup> Current aquis has been adopted in 2014. Baseline 2015 is hence " 0"

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

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

57%.

If PROSPECT and PADOR files were excluded and only the remaining 23558 files were taken into account (as it should be the case), the result is that only 896 files (<4%) are not readable/accessible by all units and 96% are readable/accessible by all units.

In conclusion, the target for 2018 is considered as achieved.

### Indicator 3: Percentage of HAN files shared with other DGs

Source of data: HAN statistics

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

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

#### Latest known results (2018):

Source data: 4.16% => **Corrected figure = 18% Target achieved**

#### EXPLANATION

The explanation used for Indicator 2 equally applies to indicator 3, since PROSPECT and PADOR files were counted in this section as well, although they are not meant to be shared with other DGs. As pointed out before, the unduly inclusion of files automatically generated by PROSPECT and PADOR seriously alters the results provided by HAN statistics.

If those files are excluded and the indicator considers only manually created files, the percentage of files shared with other DGs raises to 18% (4212 files out of 23558), which is above the target.

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

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

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

#### Latest known results (2018):

##### State of implementation: Learning

- In total, DEVCO organised 400 learning events in 2018 (online courses, webinars and face-to-face in HQ and Delegations) which counted for 7,346 participants (11,815 participant days).
- The overall satisfaction rate of DEVCO courses gained from participants through the course evaluation forms is 82/100, which is significantly above the minimum target of 75/100.
- Moreover, at DEVCO Academy there are more than 130 different e-learning courses and webinars available, which were already visited by almost 3,000 participants.
- The yearly Learning and Knowledge Management needs survey was launched as foreseen providing information necessary for drafting DEVCO's 2019 training programme as well as identification of initiatives in the Knowledge Management area.
- DEVCO tested and launched in April the open learning platform, the "DEVCO Academy".
- The use of new, online learning formats was extended, including additional short learning videos and, as well as webinars and new e-learning formats.
- DEVCO continued its participation in the donor competence network learn4dev where it is member of the network's core group, assumes the function as expert group coordinator and chairs the Knowledge Management expert group. In this context.
- DEVCO also coordinated the survey on Regional Seminars and Training hosted by EU Delegations for senior management endorsement. The table with the events was regularly updated and the survey for 2019 events launched in November 2018.

### State of implementation: Knowledge Management

- DEVCO's LKDS 2014-2020 Mid-Term Review and revised AP for 2018-2020 endorsed by DEVCO Management in October. An information note sent to all DEVCO Management. The revised Action Plan 2018-2020 implemented as scheduled.
- As Members of the Information Management Team - IMT, DEVCO has actively contributed to all initiatives issued from the Commission Data, Information and Knowledge Management Strategy. The Deputy Director General of DEVCO is member of the Information Management Steering Board - IMSB. Main outputs in 2018 at Commission level have been the launch of a Knowledge Management communication campaign, the creation of the One-Stop-Shop on collaboration, the Knowledge Week event and the adoption of a Data strategy, Road Map and Action Plan.
- DEVCO participated actively on the Commission Knowledge Week event organised by JRC.
- Following the output of several pilot projects, the LKDS action on new ways of working to collaborate on documents using SharePoint collaborative sites was launched.
- Organisation of a Seminar with a Senior Learning Advisor from USAID on Better development through Collaborating, Learning and Adapting – CLA, USAID approach to organisational learning.
- The KM&KS expert group of the Learn4dev network has been merged with the Organisational Learning expert group.
- DEVCO continued to publish eleven issues of the newsletter Key non-EU publications on development.

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

Source of data: BASIS

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

### Latest known results (2018):

95%. The remaining 5% is transmitted outside of BASIS to other services which do not use this system.

### Main outputs in 2018:

|         | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Indicator                                                                                           | Target (2018)                                                                       |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| DEVCO.R | Enhanced use of electronic workflows to improve the speed, efficiency and traceability of actions and to reduce paper storage.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Number of registered documents with a fully approved e-signatory (no paper circulation in parallel) | 75% of registered documents approved in full electronic mode                        |
|         | <b>Latest known results (2018)</b><br>86% of registered documents approved in full electronic mode.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                     |                                                                                     |
| DEVCO.R | Systematic filing in Ares, to ensure access to documents and information.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | % of documents filed in Ares                                                                        | 97% of registered documents filed in Ares for HQ                                    |
|         | <b>Latest known results (2018):</b><br>98% of registered documents filed in Ares for HQ.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                     |                                                                                     |
| DEVCO.R | Improved sharing and re-use of information by opening access to DEVCO files to other services and DGs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Number of HAN files shared                                                                          | ≥ 95% files shared between Delegations and HQ.<br>≥ 20% files shared with other DGs |
|         | <b>Latest known results (2018)</b><br>N.B: This indicator only concerns manually created files in Ares, thus excluding automatically generated files, for the reasons explained above. <b>32% files shared with Delegations</b> (7440 files). The overall target has not been achieved.<br>EXPLANATION: This is a manual operation that has focused first on the sharing of active files (8511 files). In 2019 this action will be extended to closed files (15044 files) in order to expand the sharing of information also to this category and reach the sought target.<br><b>18% files shared with other DGs.</b> An important proportion of DEVCO files are contract files. These files, due to the data protection clauses used in the contracts, cannot be shared beyond DEVCO. Common Commission guidelines for the sharing of this typology of files are to be issued by DG BUDG. In the meantime, this target cannot significantly progress. |                                                                                                     |                                                                                     |



|          |                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                     |                                                                                                                                                                                                   |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DEVCO.01 | Ensure that briefings and speeches are encoded in BASIS                                                                                                                                                                                                                                                                                                        | Out of the total number of briefings and speeches, the percentage of briefings and speeches encoded in BASIS in the year                                                            | 100%                                                                                                                                                                                              |
|          | <b>Latest known results (2018):</b> 100%                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                     |                                                                                                                                                                                                   |
| DEVCO.03 | 2014-2020 LKDS AP revised, updated and implemented                                                                                                                                                                                                                                                                                                             | <ul style="list-style-type: none"> <li>• MTR of LKDS Action Plan</li> <li>• LKDS Action Plan updated and implemented as scheduled</li> </ul>                                        | <ul style="list-style-type: none"> <li>• Review report discussed with the Management by February 2018</li> <li>• February (update) and December (implementation) 2018</li> </ul>                  |
|          | <b>Latest known results (2018)</b><br>Mid-Term Review and revised AP 2018-2020 endorsed by Management in October 2018. Action Plan implemented as scheduled.                                                                                                                                                                                                   |                                                                                                                                                                                     |                                                                                                                                                                                                   |
| DEVCO.03 | Run DEVCO Academy                                                                                                                                                                                                                                                                                                                                              | <ul style="list-style-type: none"> <li>• Number of online learning resources</li> <li>• Number of users</li> </ul>                                                                  | <ul style="list-style-type: none"> <li>• 100 learning resources (e-learning, videos, webinars &amp; publications) uploaded by 30/06/2018</li> <li>• At least 2,500 users by 31.12.2018</li> </ul> |
|          | <b>Latest known results (2018)</b><br>By the end of the reporting year 165 learning resources were available on the platform and 3,773 active users.                                                                                                                                                                                                           |                                                                                                                                                                                     |                                                                                                                                                                                                   |
| DEVCO.03 | Provide thematic support in R&I to geographical and thematic units and Delegations in the framework of QSG 1 and 2 phases related to programming, identification and formulation, namely for innovative and/or strategically important operations.                                                                                                             | <ol style="list-style-type: none"> <li>1. Action Documents reviewed</li> <li>2. Checklist prepared</li> </ol> <ul style="list-style-type: none"> <li>• QSG participation</li> </ul> | <ol style="list-style-type: none"> <li>1. 2 to 4 - By end 2018</li> <li>2. 2 to 4 - By end 2018</li> </ol> <ul style="list-style-type: none"> <li>• 2 to 4 - By end 2018</li> </ul>               |
|          | <b>Latest known results (2018)</b><br>Thematic support provided to 3 programmes : enhancing R&I capacities for MAURITIUS, DeSIRA research initiative for agricultural research, Africa Connect 3 in the framework of the PANAF programme and others - by commenting and reviewing the Action Documents, preparing checklists as well as participating in QRGs. |                                                                                                                                                                                     |                                                                                                                                                                                                   |

## External communication activities

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

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

In the period 2016-20, DG DEVCO will inform and engage with its primary target audience, the citizens of the EU<sup>8</sup>, about key international cooperation and development related policies pursued by the EU, most notably the 2030 Agenda for Sustainable Development and the EU's efforts towards the Sustainable Development Goals, and about the results and impact achieved through the wide array of financial instruments for EU external action managed by DG DEVCO. Promoting the EU as a Global Actor, DG DEVCO will highlight how the EU's work on international cooperation and development benefits not only beneficiaries outside the EU, but also EU citizens themselves.)

**Definition:** Eurobarometer measures the state of public opinion in the EU Member States. This global indicator

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

is influenced by many factors, including the work of other EU institutions and national governments, as well as political and economic factors, not just the communication actions of the Commission. It is relevant as a proxy for the overall perception of the EU citizens. Positive visibility for the EU is the desirable corporate outcome of Commission communication, even if individual DGs' actions may only make a small contribution.

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

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

**Latest known results (2018):**

**Source of data:** Standard Eurobarometer 90 (Autumn 2018), published in November 2018.

Total "Positive": 43%

Neutral: 36%

Total "Negative": 20%

**Indicator 2<sup>9</sup>: Percentage of EU citizens who consider development cooperation important.**

*Definition: as under indicator 1. The percentage in this indicator will be the sum total of the percentages obtained on answers : "In your opinion, is it very important, fairly important, not very important or not at all important to help people in developing countries? "*

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

| Baseline: September 2018                                                                                                                              | Target: 2020         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| Total % respondents considering it " very important or important": 89%<br>Total % respondents considering it " not important": 9%, "don't know ": 2 % | Expected target: 89% |

**Latest known results (2018):**

Total % respondents considering it " very important or important": 89%

**Main outputs in 2018:**

|          | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Indicator                                                                                                                                                                                                                                                                             | Target (2018)                                                                                                                                                                                                                                                                                                                              |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DEVCO.02 | <b>Communication with EU Member States<sup>10</sup>:</b> creation of a dedicated communication network with services in charge of development in Member States                                                                                                                                                                                                                                                                                                                                                                            | <ul style="list-style-type: none"> <li>Network consolidated around the new agenda</li> <li>Digital platform established, campaigns shared and joint EU-wide events organised</li> <li>Sharing of campaign material</li> <li>Organisation of joint events at national level</li> </ul> | <ul style="list-style-type: none"> <li>Inaugural meeting in January 2018</li> <li>High number of participating countries (at least 15)</li> <li>Digital platform up and running by February 2018</li> <li>Sharing of campaign material: at least 10 Member States (pilot phase)</li> <li>One event in at least 10 Member States</li> </ul> |
|          | <b>Latest known results (2018)</b> <ul style="list-style-type: none"> <li>The EU development network formally established at a meeting in Brussels in Jan 2018, attended by 24 Member States</li> <li>The digital platform "DIVA" was launched in beta mode in Feb 2018 and became fully operational in April.</li> <li>On 25 May 2018 an event promoting SDG 5 (Gender) was staged simultaneously in 7 MS.</li> <li>The resulting social media video campaign was carried by 20 MS and received over 1.5 million impressions.</li> </ul> |                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                            |

<sup>9</sup> The indicator "Percentage of EU citizens who are aware of what EU development aid does" from SP 2016-2020, was reformulated as the underlying question in the Special Eurobarometer was changed.

<sup>10</sup> New action. Pilot phase will be used to establish baseline



|          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DEVCO.02 | <p><b>Communication with EU public and stakeholders</b></p> <p>a) Specific digital campaigns about DEVCO's aid communication priorities, such as "Campaign around Women's day", "Summer campaign – Photo competition aimed at young people", "Campaign on violence against women" and "Campaign on human rights"</p> <p>b) Faces2hearts – The Blogging experience</p> <p>c) Use of DG COMM corporate campaigns to promote DEVCO policies and priorities to the public at large</p> <p>d) Increased cooperation with Commission Representations in planning and implementing outreach activities in Member States.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p>a) Videos – static visuals - coverage on social media channels (FB – TW – Instagram) and DEVCO website</p> <p>b) Articles and videos produced by the 4 winning v/bloggers. Media take-up</p> <p>c) Inclusion of campaigns on the Spotlight initiative (violence against women) and External Investment Plan in the EU Protects corporate campaign</p> <p>d) Following meeting between the DGs of COMM and DEVCO on 20 September 2017, inclusion of a 'development window' in the 2018 country strategy of selected REPs</p> | <p>a) 8 videos - 35 static visuals<br/>Expected reach: at least 1 million per campaign. 2 pages on DEVCO website</p> <p>b) At least 8 articles and/or videos produced every week for five months (January – May 2018) At least 10 articles in the press</p> <p>c) Achievement depends on DG COMM's timetable for the launch of the EU Protects campaign</p> <p>d) Support by the Representations (especially in terms of media outreach) for the development-related events to be organised in at least 10 Member States. (see above)</p> |
|          | <p><b>Latest known results (2018)</b></p> <p>a) In 2018, we increased our multimedia production with over 20 social media clips produced and disseminated online, and almost 40 informative infographics and visuals.<br/>Campaign reach varied between 1 million people for the Her Story Our Story campaign targeting young girls victims of gender-based violence to 5.5 million for the summer competition campaign on culture and development.</p> <p>b) With 35 million people reached and 5 million people actively engaged, the Faces 2 Hearts campaign was our most successful campaign ever. Over 300 articles were published by the bloggers in 5 months and the adventure generated 40 articles in the press worldwide.</p> <p>c) Only one of our stories linked to the handling of the Ebola crisis was picked up by DG COMM to be featured in the EU Protects campaign and its results are in the average of the campaign in terms of impact.</p> <p>d) The Member States development communicators network event on gender equality was organised simultaneously in 7 EU Member States with a similar stand set-up and the use of personalities to attract passers-by to take part in a social experiment. It was followed by a social media campaign, which reached over a million targeted audiences in 28 Member States using mostly Facebook and Instagram channels.</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| DEVCO.02 | <p><b>Programme communication tools<sup>11</sup></b> Revised corporate Communication &amp; Visibility Requirements and accompanying online tool adopted, implemented and supported; communication TA &amp; training facility established; and Delegation support expenditure allocations awarded and contracted</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <ol style="list-style-type: none"> <li>1. C&amp;V Requirements adopted and rolled out</li> <li>2. Online tool adopted.</li> <li>3. Communication facility established</li> <li>4. Delegation allocations awarded and contracted</li> </ol>                                                                                                                                                                                                                                                                                     | <ol style="list-style-type: none"> <li>1. Early 2018</li> <li>2. First half 2018</li> <li>3. First half 2018</li> <li>4. End 2018</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                              |
|          | <p><b>Latest known results (2018)</b></p> <p>The C&amp;V Requirements were formally launched on the DEVCO website in EN, FR, ES and PT on 1<sup>st</sup> January 2018 (and appeared subsequently in Arabic and Russian versions sponsored by DG NEAR). Numerous in-house and external outreach and training initiatives and webinars on the Requirements were conducted throughout the year, and an operational help desk established.</p> <p>Using the 11<sup>th</sup> EDF support expenditure allocation a communication facility was established and contracts signed to equip ACP Delegations with digital camera kits and provide basic communication training and related logistical support for all ACP project managers. All ACP Delegation allocations for national campaigns were contracted.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

<sup>11</sup> Pilot phase will be used to establish baseline

|          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                  |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DEVCO.02 | <b>European Development Days:</b><br>EDDs organised 7 - 8 June 2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <ol style="list-style-type: none"> <li>1. Participation level sustained (2015 and 2016 baseline: 6,000 registered participants)</li> <li>2. High satisfaction rates sustained (2017 baseline: 94 % of participants rated EDD as "good" or "excellent" )</li> <li>3. Level of social media interaction sustained (2017 baseline: 31,000 # mentions )</li> <li>4. Media attendance sustained (2017 baseline: 240 journalists)</li> </ol> | <ol style="list-style-type: none"> <li>1. 6,000 registered participants</li> <li>2. &gt;80% of participants rate EDDs "good" or "excellent"</li> <li>3. Facebook, Twitter, Instagram combined: new likes: &gt; 9,200</li> <li>4. &gt; 200 journalists</li> </ol> |
|          | <b>Latest known results (2018)</b><br>The 12 <sup>th</sup> edition of the EDDs was held on 5 and 6 June at Tour & Taxis in Brussels. <ul style="list-style-type: none"> <li>• Attendance: 8,833 registered participants, up 12 % compared to 2017, and the highest EDD participation since the event's inception.</li> <li>• Social Media: 54,4K # mentions (37k # mentions during event)</li> <li>• 128,1 K social media engagement(100 K during event)</li> <li>• Media Coverage: number of journalists covering the event remained stable 192, but generated increased number of interviews, TV shows, radio programmes (123), i.e. + 60% &amp; increased number of media partnerships (56), i.e. + 75% compared to 2017.</li> </ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                  |
| DEVCO.02 | <b>Communication support for Commissioner</b> (and Director-General): through speeches, blog posts, etc                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <ol style="list-style-type: none"> <li>1. Regular blog posts published</li> <li>2. 100% speeches prepared on time and to high standard</li> </ol>                                                                                                                                                                                                                                                                                      | Throughout 2018                                                                                                                                                                                                                                                  |
|          | <b>Latest known results (2018)</b><br>Speeches written for Commissioner Mimica covered 66 different events throughout 2018 <ol style="list-style-type: none"> <li>1. Numerous blogposts and five articles were published in connection with Commissioner Mimica's work</li> <li>2. Throughout the year, regular editing/proof-reading of briefing materials/speaking points for DG DEVCO</li> </ol>                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                  |
| DEVCO.02 | <b>Kapuscinski development lectures</b> 2018-2019: 10 lectures organised in EU Member States and beyond                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <ol style="list-style-type: none"> <li>1. no. of participants sustained (2017 baseline: 130 per lecture)</li> <li>2. online audience increased (2017 baseline: 250 viewers per lecture)</li> <li>3. number of new speakers sustained (2017 baseline: 8)</li> </ol>                                                                                                                                                                     | <ol style="list-style-type: none"> <li>1. no. participants &gt;100</li> <li>2. online audience &gt; 300</li> <li>3. no. new speakers &gt;4</li> </ol>                                                                                                            |
|          | <b>Latest known results (2018)</b> <ol style="list-style-type: none"> <li>1. The physical number of participants increased drastically in 2018 by 129%: 344 participants per lecture.</li> <li>2. The online audience through web streaming increased significantly to 2037 viewers per lecture; "FB LIVE" of KDLs really boosted the reach in 2018</li> <li>3. The ratio of new speakers increased giving the conferences fresh perspectives. In 2018, 8 out of 8 speakers had never given a KDL lecture before.</li> </ol>                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                  |
| DEVCO.02 | <b>DEVCO annual report</b> coordinated, drafted and approved                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Annual report adopted by the College and communicated to the public                                                                                                                                                                                                                                                                                                                                                                    | Report on-line by 31 December 2018                                                                                                                                                                                                                               |
|          | <b>Latest known results (2018)</b><br>Report will be online at the beginning of February 2019. The delay is due to the late submission of data by some contributing services.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                  |
| DEVCO.04 | <b>EU Results Framework is revised</b> to better adapt to the current global context (SDGs) and the evolution of EU development policy (in particular the Consensus on Development)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | EU Results Framework revised                                                                                                                                                                                                                                                                                                                                                                                                           | 2018                                                                                                                                                                                                                                                             |

**Latest known results (2018)**

A revised Results Framework has been approved at EC level and welcomed by the EU Council following Council Conclusions. The SWD (2018) 444 presenting the revised EU Results Framework was issued on the 10<sup>th</sup> October 2018 and Council Conclusions adopted on 26<sup>th</sup> November 2018. The revised EU Results Framework has been used for the annual results reporting exercise (2018) jointly conducted by DG DEVCO and DG NEAR.

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

**Annual communication spending (based on estimated commitments<sup>12</sup>):**

| <b>Baseline (2017):</b> | <b>Target (2018):</b> | <b>Total amount spent</b> | <b>Total of FTEs working on external communication</b> |
|-------------------------|-----------------------|---------------------------|--------------------------------------------------------|
| 5,012,000 EUR           | 6,980,000 EUR         | 6,609,714 EUR             | 20 FTE                                                 |

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<sup>12</sup> for DEVCO central communication.

## ANNEX 3: Draft annual accounts and financial reports

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

| TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2018 (in Mio EUR)     |       |                                                                                                                |                                             |                         |               |
|------------------------------------------------------------------------|-------|----------------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------|---------------|
|                                                                        |       |                                                                                                                | Commitment appropriations authorised<br>(1) | Commitments made<br>(2) | %<br>(3=2/1)  |
| <b>Title 01 - Economic and financial affairs</b>                       |       |                                                                                                                |                                             |                         |               |
| 01                                                                     | 01 03 | International economic and financial affairs                                                                   | 426.08                                      | 325.00                  | 76.28%        |
| <b>Title 05 - Agriculture and rural development</b>                    |       |                                                                                                                |                                             |                         |               |
| 05                                                                     | 05 01 | Administrative expenditure of the 'Agriculture and rural development' policy area                              | 0.10                                        | 0.10                    | 100.00%       |
| <b>Title 08 - Research and innovation</b>                              |       |                                                                                                                |                                             |                         |               |
| 08                                                                     | 08 01 | Administrative expenditure of the 'Research and innovation' policy area                                        | 2.31                                        | 2.31                    | 100.00%       |
| <b>Title 09 - Communications networks, content and technology</b>      |       |                                                                                                                |                                             |                         |               |
| 09                                                                     | 09 01 | Administrative expenditure of the 'Communications networks, content and technology' policy area                | 0.47                                        | 0.47                    | 100.00%       |
| <b>Title 11 - Maritime affairs and fisheries</b>                       |       |                                                                                                                |                                             |                         |               |
| 11                                                                     | 11 01 | Administrative expenditure of the 'Maritime affairs and fisheries' policy area                                 | 0.54                                        | 0.54                    | 100.00%       |
| <b>Title 18 - Migration and home affairs</b>                           |       |                                                                                                                |                                             |                         |               |
| 18                                                                     | 18 03 | Asylum and migration                                                                                           | 0.30                                        | 0.30                    | 100.00%       |
| <b>Title 19 - Foreign policy instruments</b>                           |       |                                                                                                                |                                             |                         |               |
| 19                                                                     | 19 01 | Administrative expenditure of the 'Foreign policy instruments' policy area                                     | 4.99                                        | 4.99                    | 99.99%        |
| <b>Title 21 - International cooperation and development</b>            |       |                                                                                                                |                                             |                         |               |
| 21                                                                     | 21 01 | Administrative expenditure of the 'International cooperation and development' policy area                      | 241.08                                      | 219.37                  | 90.99%        |
|                                                                        | 21 02 | Development Cooperation Instrument (DCI)                                                                       | 2,854.36                                    | 2,819.27                | 98.77%        |
|                                                                        | 21 04 | European Instrument for Democracy and Human Rights                                                             | 136.71                                      | 136.18                  | 99.61%        |
|                                                                        | 21 05 | Instrument contributing to Stability and Peace (IcSP) - Global and trans-regional threats and emerging threats | 76.52                                       | 74.21                   | 96.98%        |
|                                                                        | 21 06 | Instrument for Nuclear Safety Cooperation                                                                      | 31.51                                       | 31.51                   | 100.00%       |
|                                                                        | 21 07 | The European Union-Greenland partnership                                                                       | 32.11                                       | 32.11                   | 100.00%       |
|                                                                        | 21 08 | Development and cooperation worldwide                                                                          | 29.54                                       | 29.37                   | 99.42%        |
|                                                                        | 21 09 | Completion of actions implemented under Industrialised Countries Instrument (ICI+) programme                   | 0.34                                        | 0.00                    | 0.00%         |
| <b>Total Title 21</b>                                                  |       |                                                                                                                | <b>3,402.17</b>                             | <b>3,342.02</b>         | <b>98.23%</b> |
| <b>Title 22 - Neighbourhood and enlargement negotiations</b>           |       |                                                                                                                |                                             |                         |               |
| 22                                                                     | 22 01 | Administrative expenditure of the 'Neighbourhood and enlargement negotiations' policy area                     | 43.77                                       | 43.77                   | 100.00%       |
| <b>Title 24 - Fight against fraud</b>                                  |       |                                                                                                                |                                             |                         |               |
| 24                                                                     | 24 01 | Administrative expenditure of the 'Fight against fraud' policy area                                            | 0.24                                        | 0.23                    | 95.57%        |
| <b>Title XX - Administrative Expenditure allocated to policy areas</b> |       |                                                                                                                |                                             |                         |               |
| XX                                                                     | XX 01 | Administrative Expenditure allocated to policy areas                                                           | 48.75                                       | 47.62                   | 97.69%        |
| <b>Total DG DEVCO</b>                                                  |       |                                                                                                                | <b>3,929.70</b>                             | <b>3,767.34</b>         | <b>95.87%</b> |

\* 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 2018 (in EUR million)    |       |                                                                                                                |                                     |                 |               |
|------------------------------------------------------------------------|-------|----------------------------------------------------------------------------------------------------------------|-------------------------------------|-----------------|---------------|
| Chapter                                                                |       |                                                                                                                | Payment appropriations authorised * | Payments made   | %             |
|                                                                        |       |                                                                                                                | (1)                                 | (2)             | (3=2/1)       |
| <b>Title 01 - Economic and financial affairs</b>                       |       |                                                                                                                |                                     |                 |               |
| 01                                                                     | 01 03 | International economic and financial affairs                                                                   | 700.78                              | 275.10          | 39.26%        |
| <b>Title 05 - Agriculture and rural development</b>                    |       |                                                                                                                |                                     |                 |               |
| 05                                                                     | 05 01 | Administrative expenditure of the 'Agriculture and rural development' policy area                              | 0.10                                | 0.10            | 100.00%       |
| <b>Title 08 - Research and innovation</b>                              |       |                                                                                                                |                                     |                 |               |
| 08                                                                     | 08 01 | Administrative expenditure of the 'Research and innovation' policy area                                        | 2.31                                | 2.31            | 100.00%       |
| <b>Title 09 - Communications networks, content and technology</b>      |       |                                                                                                                |                                     |                 |               |
| 09                                                                     | 09 01 | Administrative expenditure of the 'Communications networks, content and technology' policy area                | 0.47                                | 0.47            | 100.00%       |
| <b>Title 11 - Maritime affairs and fisheries</b>                       |       |                                                                                                                |                                     |                 |               |
| 11                                                                     | 11 01 | Administrative expenditure of the 'Maritime affairs and fisheries' policy area                                 | 0.54                                | 0.54            | 100.00%       |
| <b>Title 18 - Migration and home affairs</b>                           |       |                                                                                                                |                                     |                 |               |
| 18                                                                     | 18 03 | Asylum and migration                                                                                           | 0.30                                | 0.30            | 100.00%       |
| <b>Title 19 - Foreign policy instruments</b>                           |       |                                                                                                                |                                     |                 |               |
| 19                                                                     | 19 01 | Administrative expenditure of the 'Foreign policy instruments' policy area                                     | 5.46                                | 4.56            | 83.51%        |
| <b>Title 21 - International cooperation and development</b>            |       |                                                                                                                |                                     |                 |               |
| 21                                                                     | 21 01 | Administrative expenditure of the 'International cooperation and development' policy area                      | 255.41                              | 132.00          | 51.68%        |
|                                                                        | 21 02 | Development Cooperation Instrument (DCI)                                                                       | 2,558.38                            | 2,494.28        | 97.49%        |
|                                                                        | 21 04 | European Instrument for Democracy and Human Rights                                                             | 136.17                              | 135.71          | 99.66%        |
|                                                                        | 21 05 | Instrument contributing to Stability and Peace (IcSP) - Global and trans-regional threats and emerging threats | 68.36                               | 64.70           | 94.65%        |
|                                                                        | 21 06 | Instrument for Nuclear Safety Cooperation                                                                      | 38.20                               | 38.20           | 100.00%       |
|                                                                        | 21 07 | The European Union-Greenland partnership                                                                       | 30.37                               | 30.37           | 100.00%       |
|                                                                        | 21 08 | Development and cooperation worldwide                                                                          | 27.17                               | 27.02           | 99.44%        |
|                                                                        | 21 09 | Completion of actions implemented under Industrialised Countries Instrument (ICI+) programme                   | 9.41                                | 9.07            | 96.39%        |
| <b>Total Title 21</b>                                                  |       |                                                                                                                | <b>3,123.46</b>                     | <b>2,931.35</b> | <b>93.85%</b> |
| <b>Title 22 - Neighbourhood and enlargement negotiations</b>           |       |                                                                                                                |                                     |                 |               |
| 22                                                                     | 22 01 | Administrative expenditure of the 'Neighbourhood and enlargement negotiations' policy area                     | 46.99                               | 43.13           | 91.79%        |
| <b>Title 24 - Fight against fraud</b>                                  |       |                                                                                                                |                                     |                 |               |
| 24                                                                     | 24 01 | Administrative expenditure of the 'Fight against fraud' policy area                                            | 0.24                                | 0.23            | 95.57%        |
| <b>Title XX - Administrative Expenditure allocated to policy areas</b> |       |                                                                                                                |                                     |                 |               |
| XX                                                                     | XX 01 | Administrative Expenditure allocated to policy areas                                                           | 48.75                               | 47.30           | 97.02%        |
| <b>Total DG DEVCO</b>                                                  |       |                                                                                                                | <b>3,929.39</b>                     | <b>3,305.38</b> | <b>84.12%</b> |

\* 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 31/12/2018 (in EUR million)**

| Chapter                                                         |       |                                                                                                                | 2018 Commitments to be settled |            |          |                 | Commit. to be settled from financial years previous to 2018 | Total of commit. to be settled at end of financial year 2018 | Total of commit. to be settled at end of financial year 2017 |
|-----------------------------------------------------------------|-------|----------------------------------------------------------------------------------------------------------------|--------------------------------|------------|----------|-----------------|-------------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
|                                                                 |       |                                                                                                                | Commit. 2018                   | Paym. 2018 | RAL 2018 | % to be settled |                                                             |                                                              |                                                              |
|                                                                 |       |                                                                                                                | 1                              | 2          | 3=1-2    | 4=1-2/1         |                                                             |                                                              |                                                              |
| Title 01 : Economic and financial affairs                       |       |                                                                                                                |                                |            |          |                 |                                                             |                                                              |                                                              |
| 01                                                              | 01 03 | International economic and financial affairs                                                                   | 325.00                         | 0.10       | 324.90   | 99.97%          | 0.00                                                        | 324.90                                                       | 275.00                                                       |
| Title 05 : Agriculture and rural development                    |       |                                                                                                                |                                |            |          |                 |                                                             |                                                              |                                                              |
| 05                                                              | 05 01 | Administrative expenditure of the 'Agriculture and rural development' policy area                              | 0.10                           | 0.10       | 0.00     | 0.00%           | 0.00                                                        | 0.00                                                         | 0.00                                                         |
| Title 08 : Research and innovation                              |       |                                                                                                                |                                |            |          |                 |                                                             |                                                              |                                                              |
| 08                                                              | 08 01 | Administrative expenditure of the 'Research and innovation' policy area                                        | 2.31                           | 2.31       | 0.00     | 0.00%           | 0.00                                                        | 0.00                                                         | 0.00                                                         |
| Title 09 : Communications networks, content and technology      |       |                                                                                                                |                                |            |          |                 |                                                             |                                                              |                                                              |
| 09                                                              | 09 01 | Administrative expenditure of the 'Communications networks, content and technology' policy area                | 0.47                           | 0.47       | 0.00     | 0.00%           | 0.00                                                        | 0.00                                                         | 0.00                                                         |
| Title 11 : Maritime affairs and fisheries                       |       |                                                                                                                |                                |            |          |                 |                                                             |                                                              |                                                              |
| 11                                                              | 11 01 | Administrative expenditure of the 'Maritime affairs and fisheries' policy area                                 | 0.54                           | 0.54       | 0.00     | 0.00%           | 0.00                                                        | 0.00                                                         | 0.00                                                         |
| Title 18 : Migration and home affairs                           |       |                                                                                                                |                                |            |          |                 |                                                             |                                                              |                                                              |
| 18                                                              | 18 03 | Asylum and migration                                                                                           | 0.30                           | 0.30       | 0.00     | 0.00%           | 0.00                                                        | 0.00                                                         | 0.00                                                         |
| Title 19 : Foreign policy instruments                           |       |                                                                                                                |                                |            |          |                 |                                                             |                                                              |                                                              |
| 19                                                              | 19 01 | Administrative expenditure of the 'Foreign policy instruments' policy area                                     | 4.99                           | 4.09       | 0.90     | 18.00%          | 0.00                                                        | 0.90                                                         | 0.48                                                         |
| Title 21 : International cooperation and development            |       |                                                                                                                |                                |            |          |                 |                                                             |                                                              |                                                              |
| 21                                                              | 21 01 | Administrative expenditure of the 'International cooperation and development' policy area                      | 219.37                         | 204.09     | 15.29    | 6.97%           | 3.92                                                        | 19.21                                                        | 19.30                                                        |
|                                                                 | 21 02 | Development Cooperation Instrument (DCI)                                                                       | 2,819.27                       | 171.93     | 2,647.34 | 93.90%          | 5,894.90                                                    | 8,542.24                                                     | 8,431.66                                                     |
|                                                                 | 21 04 | European Instrument for Democracy and Human Rights                                                             | 136.18                         | 15.53      | 120.65   | 88.59%          | 199.92                                                      | 320.57                                                       | 326.62                                                       |
|                                                                 | 21 05 | Instrument contributing to Stability and Peace (IcSP) - Global and trans-regional threats and emerging threats | 74.21                          | 6.55       | 67.66    | 91.17%          | 169.52                                                      | 237.18                                                       | 232.30                                                       |
|                                                                 | 21 06 | Instrument for Nuclear Safety Cooperation                                                                      | 31.51                          | 0.00       | 31.51    | 100.00%         | 75.48                                                       | 106.98                                                       | 121.29                                                       |
|                                                                 | 21 07 | The European Union-Greenland partnership                                                                       | 32.11                          | 25.69      | 6.42     | 20.00%          | 3.24                                                        | 9.66                                                         | 7.92                                                         |
|                                                                 | 21 08 | Development and cooperation worldwide                                                                          | 29.37                          | 0.23       | 29.14    | 99.22%          | 52.95                                                       | 82.09                                                        | 80.19                                                        |
|                                                                 | 21 09 | Completion of actions implemented under Industrialised Countries Instrument (ICI+) programme                   | 0.00                           | 0.00       | 0.00     | 0.00%           | 14.99                                                       | 14.99                                                        | 28.25                                                        |
| Total Title 21                                                  |       |                                                                                                                | 3,342.02                       | 424.02     | 2,918.00 | 87.31%          | 6,414.92                                                    | 9,332.93                                                     | 9,247.54                                                     |
| Title 22 : Neighbourhood and enlargement negotiations           |       |                                                                                                                |                                |            |          |                 |                                                             |                                                              |                                                              |
| 22                                                              | 22 01 | Administrative expenditure of the 'Neighbourhood and enlargement negotiations' policy area                     | 43.77                          | 40.23      | 3.54     | 8.09%           | 0.00                                                        | 3.54                                                         | 3.22                                                         |
| Title 24 : Fight against fraud                                  |       |                                                                                                                |                                |            |          |                 |                                                             |                                                              |                                                              |
| 24                                                              | 24 01 | Administrative expenditure of the 'Fight against fraud' policy area                                            | 0.23                           | 0.23       | 0.00     | 0.00%           | 0.00                                                        | 0.00                                                         | 0.00                                                         |
| Title XX : Administrative Expenditure allocated to policy areas |       |                                                                                                                |                                |            |          |                 |                                                             |                                                              |                                                              |
| XX                                                              | XX 01 | Administrative Expenditure allocated to policy areas                                                           | 47.62                          | 47.51      | 0.11     | 0.23%           | 0.00                                                        | 0.11                                                         | 0.01                                                         |
| Total DG DEVCO                                                  |       |                                                                                                                | 3,767.34                       | 519.89     | 3,247.45 | 86.20%          | 6,414.92                                                    | 9,662.37                                                     | 9,526.25                                                     |

| TABLE 4 : BALANCE SHEET                        |                         |                         |
|------------------------------------------------|-------------------------|-------------------------|
| BALANCE SHEET                                  | 2018                    | 2017                    |
| <b>A.I. NON CURRENT ASSETS</b>                 | <b>461,492,866.66</b>   | <b>434,820,435.43</b>   |
| A.I.1. Intangible Assets                       | 15,675,453.24           | 6,221,819.63            |
| A.I.4. Non-Current Financial Assets            | 129,491,554.47          | 93,770,746.67           |
| A.I.5. Non-Current Pre-Financing               | 313,978,833.95          | 333,767,869.13          |
| A.I.6. Non-Cur Exch Receiv & Non-Ex Recoverab  | 2,347,025.00            | 1,060,000.00            |
| <b>A.II. CURRENT ASSETS</b>                    | <b>1,014,018,166.21</b> | <b>667,812,589.98</b>   |
| A.II.1. Current Financial Assets               | 8,279,287.56            | 151,687.00              |
| A.II.2. Current Pre-Financing                  | 844,217,177.59          | 772,601,756.20          |
| A.II.3. Curr Exch Receiv & Non-Ex Recoverables | -162,089,305.15         | -161,694,833.53         |
| A.II.6. Cash and Cash Equivalents              | 323,611,006.21          | 56,753,980.31           |
| <b>ASSETS</b>                                  | <b>1,475,511,032.87</b> | <b>1,102,633,025.41</b> |
| <b>P.I. NON CURRENT LIABILITIES</b>            | <b>-488,420.41</b>      | <b>-88,420.41</b>       |
| P.I.3. Non-Current Financial Liabilities       | -488,420.41             | -88,420.41              |
| <b>P.III. NET ASSETS/LIABILITIES</b>           | <b>-1,358,305.30</b>    | <b>3,002,489.33</b>     |
| P.III.1. Reserves                              | -1,358,305.30           | 3,002,489.33            |
| <b>P.II. CURRENT LIABILITIES</b>               | <b>-632,105,0230.75</b> | <b>-759,353,135.41</b>  |
| P.II.2. Current Provisions                     |                         | 0.00                    |
| P.II.3. Current Financial Liabilities          | 0.00                    |                         |
| P.II.4. Current Payables                       | -127,841,876.52         | -216,525,406.79         |
| P.II.5. Current Accrued Charges & Defrd Income | -504,263,147.23         | -542,827,728.62         |
| <b>LIABILITIES</b>                             | <b>-633,951,749.46</b>  | <b>-756,439,066.49</b>  |
| <b>NET ASSETS (ASSETS less LIABILITIES)</b>    | <b>841,559,283.41</b>   | <b>346,193,958.92</b>   |
| P.III.2. Accumulated Surplus/Deficit           | 14,840,127,168.27       | 12,607,061,426.60       |
| Non-allocated central (surplus)/deficit*       | -15,681,686,451.68      | -12,953,255,385.52      |
| <b>TOTAL</b>                                   | <b>0.00</b>             | <b>0.00</b>             |

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 |                         |                         |
|----------------------------------------------|-------------------------|-------------------------|
| STATEMENT OF FINANCIAL PERFORMANCE           | 2018                    | 2017                    |
| <b>II.1 REVENUES</b>                         | <b>-250,806,446.96</b>  | <b>-414,012,064.67</b>  |
| II.1.1. NON-EXCHANGE REVENUES                | -247,104,128.69         | -409,100,153.58         |
| II.1.1.5. RECOVERY OF EXPENSES               | -6,754,989.27           | -9,149,380.58           |
| II.1.1.6. OTHER NON-EXCHANGE REVENUES        | -240,349,139.42         | -399,950,773.00         |
| II.1.2. EXCHANGE REVENUES                    | -3,702,318.27           | -4,911,911.09           |
| II.1.2.1. FINANCIAL INCOME                   | -5,367,912.00           | -981,554.54             |
| II.1.2.2. OTHER EXCHANGE REVENUE             | 1,665,593.73            | -3,930,356.55           |
| <b>II.2. EXPENSES</b>                        | <b>2,644,615,491.95</b> | <b>2,647,077,806.34</b> |



| TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE |                         |                         |
|----------------------------------------------|-------------------------|-------------------------|
| II.2. EXPENSES                               | 2,644,615,491.95        | 2,647,077,806.34        |
| II.2.10. OTHER EXPENSES                      | 231,785,192.66          | 239,741,898.32          |
| II.2.1. EXP IMPL BY MEMBER STATES (SHARED)   |                         | 0.00                    |
| II.2.2. EXP IMPL BY COMMISS&EX.AGENC. (DM)   | 1,416,051,199.94        | 1,421,624,661.00        |
| II.2.3. EXP IMPL BY OTH EU AGENC&BODIES (IM) | 943,751.45              | 0.00                    |
| II.2.4. EXP IMPL BY 3RD CNTR & INT ORG (IM)  | 805,578,769.88          | 808,740,897.10          |
| II.2.5. EXP IMPL BY OTHER ENTITIES (IM)      | 186,122,323.42          | 178,414,199.79          |
| II.2.6. STAFF AND PENSION COSTS              | -1,850,700.00           | -1,602,662.50           |
| II.2.8. FINANCE COSTS                        | 5,984,954.60            | 158,812.63              |
| <b>STATEMENT OF FINANCIAL PERFORMANCE</b>    | <b>2,393,809,044.99</b> | <b>2,233,065,741.67</b> |

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             |                          |                          |
|--------------------------------------------|--------------------------|--------------------------|
| OFF BALANCE                                | 2018                     | 2017                     |
| <b>OB.1. Contingent Assets</b>             | <b>111,634,415.60</b>    | <b>152,660,211.85</b>    |
| GR for other                               | 279,980.00               | 650.00                   |
| GR for performance                         | 4,175,436.66             | 6,349,735.03             |
| GR for pre-financing                       | 107,178,998.94           | 146,309,826.82           |
| <b>OB.2. Contingent Liabilities</b>        | <b>-33,015,556.86</b>    | <b>-478,451.01</b>       |
| OB.2.1. Guarantees given for EU FI         | -1,785,410.00            |                          |
| OB.2.7. CL Legal cases OTHER               | -31,230,146.86           | -478,451.01              |
| <b>OB.3. Other Significant Disclosures</b> | <b>-8,906,349,919.23</b> | <b>-8,597,774,367.99</b> |
| OB.3.2. Comm against app. not yet consumed | -8,906,349,919.23        | -8,597,774,367.99        |
| OB.3.3.2. Protocol with Med Countries      | 0.00                     |                          |
| <b>OB.4. Balancing Accounts</b>            | <b>8,827,731,060.49</b>  | <b>8,503,743,635.15</b>  |
| OB.4. Balancing Accounts                   | 8,827,731,060.49         | 8,503,743,635.15         |
| <b>OFF BALANCE</b>                         | <b>0.00</b>              | <b>58,151,028.00</b>     |

It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium.

Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

TABLE 6: AVERAGE PAYMENT TIMES FOR 2018 - DG DEVCO

| Legal Times                             |                                 |                                   |                   |                              |                              |                   |                              |
|-----------------------------------------|---------------------------------|-----------------------------------|-------------------|------------------------------|------------------------------|-------------------|------------------------------|
| Maximum Payment Time (Days)             | Total Number of Payments        | Nbr of Payments within Time Limit | %                 | Average Payment Times (Days) | Nbr of Late Payments         | %                 | Average Payment Times (Days) |
| 15                                      | 1                               | 1                                 | 100.00%           | 10                           |                              |                   |                              |
| 20                                      | 1                               |                                   |                   |                              | 1                            | 100.00%           | 1,067.00                     |
| 21                                      | 1                               | 1                                 | 100.00%           | 7                            |                              |                   |                              |
| 30                                      | 1,698                           | 1,575                             | 92.76%            | 13.18                        | 123                          | 7.24%             | 59.71                        |
| 39                                      | 2                               | 2                                 | 100.00%           | 12.50                        |                              |                   |                              |
| 45                                      | 246                             | 208                               | 84.55%            | 26.18                        | 38                           | 15.45%            | 115.47                       |
| 60                                      | 2,064                           | 1,888                             | 91.47%            | 29.48                        | 176                          | 8.53%             | 84.65                        |
| 65                                      | 1                               | 1                                 | 100.00%           | 58                           |                              |                   |                              |
| 75                                      | 3                               | 3                                 | 100.00%           | 6.33                         |                              |                   |                              |
| 90                                      | 1,221                           | 1,148                             | 94.02%            | 41.39                        | 73                           | 5.98%             | 123.52                       |
| Total Number of Payments                | 5,238                           | 4,827                             | 92.15%            |                              | 411                          | 7.85%             |                              |
| Average Net Payment Time                | 31.73                           |                                   |                   | 26.83                        |                              |                   | 89.33                        |
| Average Gross Payment Time              | 55.54                           |                                   |                   | 49.03                        |                              |                   | 132.05                       |
| 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            |
| 1                                       | 59                              | 1,899                             | 36.25%            | 5,238                        | 885,145,274.42               | 36.71%            | 2,411,347,997.59             |

Late Interest paid in 2018

| DG    | GL Account | Description                                 | Amount (Eur) |
|-------|------------|---------------------------------------------|--------------|
| DEVCO | 65010000   | Interest expense on late payment of charges | 13,396.03    |
| DEVCO | 65010100   | Interest on late payment of charges New FR  | 86,416.03    |
| TOTAL |            | 99,812.06                                   |              |

TABLE 7 : SITUATION ON REVENUE AND INCOME IN 2018

| Chapter        |                                                                                                    | Revenue and income recognized |                 |                | Revenue and income cashed from |                 |                | Outstanding   |
|----------------|----------------------------------------------------------------------------------------------------|-------------------------------|-----------------|----------------|--------------------------------|-----------------|----------------|---------------|
|                |                                                                                                    | Current year RO               | Carried over RO | Total          | Current Year RO                | Carried over RO | Total          | balance       |
|                |                                                                                                    | 1                             | 2               | 3=1+2          | 4                              | 5               | 6=4+5          | 7=3-6         |
| 52             | REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST                                 | 6,384,081.09                  | 1,926,791.55    | 8,310,872.64   | 5,535,234.45                   | 187,652.64      | 5,722,887.09   | 2,587,985.55  |
| 57             | OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION | 784,106.53                    | 959,532.85      | 1,743,639.38   | 638,412.02                     | 599,897.67      | 1,238,309.69   | 505,329.69    |
| 61             | REPAYMENT OF MISCELLANEOUS EXPENDITURE                                                             | 421,086.01                    | 745,966.58      | 1,167,052.59   | 421,086.01                     | 0.00            | 421,086.01     | 745,966.58    |
| 63             | CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS                                                            | 248,299,563.28                | 1,584,799.11    | 249,884,362.39 | 248,299,563.28                 | 1,584,799.11    | 249,884,362.39 | 0.00          |
| 66             | OTHER CONTRIBUTIONS AND REFUNDS                                                                    | 45,491,634.11                 | 34,508,511.87   | 80,000,145.98  | 36,734,107.90                  | 7,949,029.81    | 44,683,137.71  | 35,317,008.27 |
| 90             | MISCELLANEOUS REVENUE                                                                              | 6,657,888.14                  | 1,363,451.24    | 8,021,339.38   | 5,052,520.99                   | 140,676.43      | 5,193,197.42   | 2,828,141.96  |
| Total DG DEVCO |                                                                                                    | 308,038,359.16                | 41,089,053.20   | 349,127,412.36 | 296,680,924.65                 | 10,462,055.66   | 307,142,980.31 | 41,984,432.05 |

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

| INCOME BUDGET RECOVERY<br>ORDERS ISSUED IN 2018 | Irregularity |               | OLAF notified |           | Total undue payments<br>recovered |               | Total transactions in recovery<br>context (incl. non-qualified) |                | % Qualified/Total RC |           |
|-------------------------------------------------|--------------|---------------|---------------|-----------|-----------------------------------|---------------|-----------------------------------------------------------------|----------------|----------------------|-----------|
| Year of Origin (commitment)                     | Nbr          | RO Amount     | Nbr           | RO Amount | Nbr                               | RO Amount     | Nbr                                                             | RO Amount      | Nbr                  | RO Amount |
| 2007                                            | 1            | 5,443.20      |               |           | 1                                 | 5,443.20      | 1                                                               | 5,443.20       | 100.00%              | 100.00%   |
| 2008                                            | 3            | 57,617.22     |               |           | 3                                 | 57,617.22     | 7                                                               | 864,508.09     | 42.86%               | 6.66%     |
| 2009                                            | 11           | 624,730.70    |               |           | 11                                | 624,730.70    | 13                                                              | 1,009,121.29   | 84.62%               | 61.91%    |
| 2010                                            | 24           | 2,133,916.89  | 1             | 653.1     | 25                                | 2,134,569.99  | 37                                                              | 5,191,549.46   | 67.57%               | 41.12%    |
| 2011                                            | 20           | 1,282,566.21  |               |           | 20                                | 1,282,566.21  | 38                                                              | 8,580,588.48   | 52.63%               | 14.95%    |
| 2012                                            | 33           | 1,826,699.11  |               |           | 33                                | 1,826,699.11  | 72                                                              | 10,514,040.56  | 45.83%               | 17.37%    |
| 2013                                            | 66           | 5,117,265.18  |               |           | 66                                | 5,117,265.18  | 111                                                             | 18,060,200.82  | 59.46%               | 28.33%    |
| 2014                                            | 22           | 933,398.69    |               |           | 22                                | 933,398.69    | 53                                                              | 7,532,712.79   | 41.51%               | 12.39%    |
| 2015                                            | 10           | 188,759.82    |               |           | 10                                | 188,759.82    | 24                                                              | 704,907.01     | 41.67%               | 26.78%    |
| 2016                                            | 7            | 514,578.41    |               |           | 7                                 | 514,578.41    | 14                                                              | 805,123.18     | 50.00%               | 63.91%    |
| 2017                                            |              |               |               |           |                                   |               | 8                                                               | 324,023.11     |                      |           |
| No Link                                         | 4            | 753,954.63    |               |           | 4                                 | 753,954.63    | 24                                                              | 251,455,148.26 | 16.67%               | 0.30%     |
| Sub-Total                                       | 201          | 13,438,930.06 | 1             | 6531      | 202                               | 13,439,583.16 | 402                                                             | 305,047,366.25 | 50.25%               | 4.41%     |

| EXPENSES BUDGET             | Error |           | Irregularity |               | OLAF Notified |            | Total undue payments<br>recovered |               | Total transactions in<br>recovery context (incl. non-qualified) |                | % Qualified/Total RC |        |
|-----------------------------|-------|-----------|--------------|---------------|---------------|------------|-----------------------------------|---------------|-----------------------------------------------------------------|----------------|----------------------|--------|
|                             | Nbr   | Amount    | Nbr          | Amount        | Nbr           | Amount     | Nbr                               | Amount        | Nbr                                                             | Amount         | Nbr                  | Amount |
| INCOME LINES IN INVOICES    |       |           | 3            | 213,586.56    |               |            | 3                                 | 213,586.56    | 4                                                               | 213,605.56     | 75.00%               | 99.99% |
| NON ELIGIBLE IN COST CLAIMS | 3     | 5,862.54  | 428          | 24,014,725.16 | 1             | 137,375.40 | 432                               | 24,157,963.10 | 558                                                             | 43,699,717.83  | 77.42%               | 55.28% |
| CREDIT NOTES                | 3     | 7,334.14  | 222          | 6,085,100.55  | 1             | 253,762.85 | 226                               | 6,346,197.54  | 307                                                             | 12,661,176.96  | 73.62%               | 50.12% |
| Sub-Total                   | 6     | 13,196.68 | 653          | 30,313,412.27 | 2             | 391,138.25 | 661                               | 30,717,747.20 | 869                                                             | 56,574,500.35  | 76.06%               | 54.30% |
| GRAND TOTAL                 | 6     | 13,196.68 | 854          | 43,752,342.33 | 3             | 391,791.35 | 863                               | 44,157,330.36 | 1271                                                            | 361,621,866.60 | 67.90%               | 12.21% |

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2018 FOR DG DEVCO

|      | Number at<br>01/01/2018 | Number at<br>31/12/2018 | Evolution | Open Amount<br>(EUR) at<br>01/01/2018 | Open Amount<br>(EUR) at<br>31/12/2018 | Evolution |
|------|-------------------------|-------------------------|-----------|---------------------------------------|---------------------------------------|-----------|
| 1997 | 1                       | 1                       | 0.00%     | 405,000.00                            | 405,000.00                            | 0.00%     |
| 1999 | 1                       | 1                       | 0.00%     | 132,080.00                            | 132,080.00                            | 0.00%     |
| 2002 | 1                       | 1                       | 0.00%     | 37,741.07                             | 37,741.07                             | 0.00%     |
| 2005 | 1                       | 1                       | 0.00%     | 55,647.17                             | 55,647.17                             | 0.00%     |
| 2007 | 8                       | 8                       | 0.00%     | 3,073,728.23                          | 3,073,728.23                          | 0.00%     |
| 2008 | 17                      | 17                      | 0.00%     | 2,524,183.53                          | 2,524,183.53                          | 0.00%     |
| 2009 | 15                      | 15                      | 0.00%     | 3,343,097.95                          | 3,312,796.83                          | -0.91%    |
| 2010 | 6                       | 5                       | -16.67%   | 1,313,490.72                          | 1,265,490.72                          | -3.65%    |
| 2011 | 5                       | 5                       | 0.00%     | 1,207,491.03                          | 1,207,491.03                          | 0.00%     |
| 2012 | 14                      | 10                      | -28.57%   | 1,697,693.63                          | 1,223,221.30                          | -27.95%   |
| 2013 | 25                      | 22                      | -12.00%   | 5,406,141.90                          | 5,171,038.42                          | -4.35%    |
| 2014 | 28                      | 20                      | -28.57%   | 4,970,377.97                          | 2,956,632.84                          | -40.51%   |
| 2015 | 32                      | 29                      | -9.38%    | 3,225,120.18                          | 2,985,318.72                          | -7.44%    |
| 2016 | 37                      | 26                      | -29.73%   | 5,003,642.11                          | 4,024,348.03                          | -19.57%   |
| 2017 | 94                      | 38                      | -59.57%   | 12,154,660.13                         | 3,190,846.89                          | -73.75%   |
| 2018 |                         | 96                      |           |                                       | 11,924,513.98                         |           |
| 285  |                         | 295                     | 3.51%     | 44,550,095.62                         | 43,490,078.76                         | -2.38%    |

TABLE 10 : RECOVERY ORDER WAIVERS IN 2018 &gt;= EUR 60,000

|                      | Waiver Central<br>Key | Linked RO Central<br>Key | RO Accepted<br>Amount (Eur) | LE Account Group  | Commission<br>Decision | Comments |
|----------------------|-----------------------|--------------------------|-----------------------------|-------------------|------------------------|----------|
| 1                    | 3233180014            | 3241503000               | -213,540.44                 | Private Companies |                        |          |
| 2                    | 3233180018            | 3241614718               | -85,052.58                  | Private Companies |                        |          |
| 3                    | 3233180054            |                          | -77,380.55                  | Private Companies |                        |          |
| 4                    | 3233180055            |                          | -67,541.46                  | Private Companies |                        |          |
| 5                    | 3233180121            | 3241208787               | -120,010.55                 | Private Companies |                        |          |
| 6                    | 3233180122            | 3241201362               | -124,109.88                 | Private Companies |                        |          |
| 7                    | 3233180123            | 3241201642               | -182,449.71                 | Private Companies |                        |          |
| 8                    | 3233180133            | 3241313023               | -121,917.56                 | Private Companies |                        |          |
| Total DG             |                       |                          | -992,002.73                 |                   |                        |          |
| Number of RO waivers |                       |                          | 8                           |                   |                        |          |

There are 15 waivers below EUR 60,000 for a total amount of EUR -289,988.89

**TABLE 11 : CENSUS OF NEGOTIATED PROCEDURES - DG DEVCO - 2018**

| <b>External Procedures &gt; EUR 20,000</b>                                                                                            |                             |                       |
|---------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------|
| <b>Negotiated Procedure Legal base</b>                                                                                                | <b>Number of Procedures</b> | <b>Amount (EUR)</b>   |
| Annex 1 - 11.1 (b) - Artistic/technical reasons or exclusive rights (technical monopoly, captive market)                              | 2                           | 4,030,000.00          |
| Annex 1 - 11.1 ( c ) - Extreme urgency caused by unforeseeable events not attributable to the contracting authority                   | 1                           | 36,400.00             |
| Annex 1 - 11.1 ( e ) - New services/works consisting in the repetition of similar services/works                                      | 2                           | 4,401,092.00          |
| Annex 1 - 39.1 (a) - Services entrusted to public-sector bodies or non-profit institutions or organisations                           | 12                          | 32,255,222.00         |
| Art. 134.1(b) (Without prior publication) Work of art, technical reasons or protection of exclusive rights                            | 5                           | 957,590.75            |
| Art. 134.1(c) (Without prior publication) Reasons of extreme urgency                                                                  | 13                          | 12,212,485.86         |
| Art. 134.1(e) (Without prior publication) New services or works consisting in the repetition of similar services or works             | 3                           | 7,453,960.00          |
| Art. 266.1(a) (External Actions) - Service entrusted to public sector bodies or non-profit institutions or associations               | 12                          | 7,816,950.00          |
| Art. 266.1(a) (External Actions - Service) Reasons of extreme urgency                                                                 | 20                          | 8,256,578.15          |
| Art. 266.1(b) (External Actions - Service) Service entrusted to public sector bodies or non-profit institutions or associations       | 11                          | 4,051,132.00          |
| Art. 266.1(b) (External Actions) Tender procedure unsuccessful                                                                        | 10                          | 2,914,751.10          |
| Art. 266.1(c) (External Actions) Early termination of existing contract                                                               | 2                           | 10,547,579.19         |
| Art. 266.1(c) (External Actions - Service) Extension of service already started                                                       | 5                           | 1,006,144.73          |
| Art. 266.1(d) (External Actions - Service) Tender procedure unsuccessful                                                              | 10                          | 2,073,029.50          |
| Art. 266.1(f) (External Actions - Service) Technical reasons connected with the protection of exclusive rights                        | 7                           | 2,560,352.00          |
| Art. 268.1(a) (External Actions - supply) Reasons of extreme urgency                                                                  | 1                           | 35,000.00             |
| Art. 268.1(d) (External Actions - supply) Tender procedure unsuccessful                                                               | 2                           | 1,882,6680.58         |
| Art. 270.1(e) (External Actions - works) Early termination of existing contract                                                       | 1                           | 1,034,999.79          |
| <b>Total</b>                                                                                                                          | <b>119</b>                  | <b>103,525,935.65</b> |
| <b>Internal Procedures &gt; EUR 60,000</b>                                                                                            |                             |                       |
| <b>Negotiated Procedure Legal base</b>                                                                                                | <b>Number of Procedures</b> | <b>Amount (EUR)</b>   |
| Annex 1 - 11.1 (a) - Follow-up of an open/restricted where no (or no suitable) tenders/requests to participate have been submitted    | 4                           | 2,196,333.49          |
| Art. 134.1(b) (Without prior publication) Technical or artistic reasons, or reasons connected with the protection of exclusive rights | 1                           | 7,987,000.00          |
| Art. 134.1(b) (Without prior publication) Work of art, technical reasons or protection of exclusive rights                            | 1                           | 181,000.00            |
| Art. 134.1(c) (Without prior publication) Reasons of extreme urgency                                                                  | 2                           | 200,223.00            |
| <b>Total</b>                                                                                                                          | <b>8</b>                    | <b>10,564,556.49</b>  |

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

| External Procedures > EUR 20,000                                                                                                                          |                      |                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------|
| Procedure Legal base                                                                                                                                      | Number of Procedures | Amount (EUR)          |
| Exceptional Negotiated Procedure without publication of a contract notice (Art. 134 RAP)                                                                  | 22                   | 20,864,521.61         |
| (Ext. act) Exceptional Negotiated Procedure with a single offer (Art. 266 RAP)                                                                            | 24                   | 21,279,280.29         |
| (Ext. act) Service - Competitive Negotiated Procedure with at least three candidates without pub. (Art. 265.1(b) & 3 RAP)                                 | 50                   | 8,065,353.28          |
| (Ext. act) Service - Exceptional Negotiated Procedure with a single offer (Art. 266 RAP)                                                                  | 53                   | 17,947,236.38         |
| (Ext. act) Service - International Open Procedure with prior publication (Art. 265(1)(a)(ii) RAP)                                                         | 1                    | 64,000,000.00         |
| (Ext. act) Service - International Restricted Procedure with prior publication (Art. 265.1(a)(i) & 2 RAP)                                                 | 68                   | 155,255,022.50        |
| (Ext. act) Supply - Exceptional Negotiated Procedure with a single offer (Art. 268 RAP)                                                                   | 3                    | 1,917,668.58          |
| (Ext. act) Supply - International Open Procedure after publication of a contract notice (Art. 267.1(a) RAP)                                               | 1                    | 547,158.00            |
| (Ext. act) Works - Exceptional Negotiated Procedure with a single offer (Art. 270 RAP)                                                                    | 1                    | 1,034,999.79          |
| Negotiated procedure without prior publication (Annex 1 - 11.1)                                                                                           | 5                    | 8,467,492.00          |
| Negotiated procedure with single tender (Annex 1 - 39.1)                                                                                                  | 12                   | 32,255,222.00         |
| 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)) | 1                    | 4,640,000.00          |
| Service - International Restricted Procedure with four to eight tenderers after prior pub. (Art. 241.1&2 IR)                                              | 1                    | 649,859.00            |
| Service - Negotiated Procedure with a single offer (Art. 242 IR)                                                                                          | 2                    | 376,079.50            |
| Simplified procedure - Services/Works < EUR 300,000 - Supplies < EUR 100,000. Legal services as in Annex 1 - 38.6. (Annex 1 - 38.1 (d))                   | 6                    | 997,713.00            |
| <b>Total</b>                                                                                                                                              | <b>250</b>           | <b>338,297,605.93</b> |
| Internal Procedures > EUR 60,000                                                                                                                          |                      |                       |
| Procedure Legal base                                                                                                                                      | Number of Procedures | Amount (EUR)          |
| Exceptional Negotiated Procedure without publication of a contract notice (Art. 134 RAP)                                                                  | 4                    | 8,368,223.00          |
| Negotiated procedure without prior publication (Annex 1 - 11.1)                                                                                           | 4                    | 2,196,333.49          |
| Open Procedure (Art. 127.2 RAP)                                                                                                                           | 2                    | 650,131,333.00        |
| <b>Total</b>                                                                                                                                              | <b>10</b>            | <b>660,695,889.49</b> |

**TABLE 13 : BUILDING CONTRACTS**

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

**TABLE 14 : CONTRACTS DECLARED SECRET**

| LC Responsible Organisation DG Code | LC Contract/Grant Type | LC Date | Legal base | Contract Number | Contractor Name | Description | Amount (EUR) |
|-------------------------------------|------------------------|---------|------------|-----------------|-----------------|-------------|--------------|
| No data to be reported              |                        |         |            |                 |                 |             |              |



### **Content Annex 3B**

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

## Part 1 – IMPLEMENTING AND ACCOUNTING FOR THE EDF RESOURCES

### 1. BACKGROUND

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

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

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

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

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

The Internal Agreement establishing the 11<sup>th</sup> EDF was signed by the participating Member States, meeting within the Council, in June 2013<sup>13</sup>. It came into force on 1 March 2015.

In 2018, the Council adopted the Financial Regulation applicable to the 11<sup>th</sup> EDF<sup>14</sup>. This repealed the previous regulation in force and is applicable to operations financed from previous EDFs 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. This Investment Facility is managed by the EIB and is used to support private sector development in the ACP States by financing essentially – but not exclusively – private investments. The Facility is designed as a renewable fund, so that loan repayments can be reinvested in other operations, thus resulting in a self-renewing and financially independent facility. As the Investment Facility is not managed by the Commission, it is not consolidated in the first part of the annual accounts – the financial statements of the EDF and the related report on financial implementation. The financial statements of the Investment Facility are included as a separate part of the annual accounts (part II) to provide a full picture of the development aid of the EDF.

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<sup>13</sup> OJ L 210, 6.8.2013, p. 1.

<sup>14</sup> Council Regulation (EU) 2018/1877 of 26 November 2018 on the financial regulation applicable to the 11<sup>th</sup> European Development Fund, and repealing Regulation (EU) 2015/323

## 2. HOW IS THE EDF FUNDED?

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

The EU budget is annual and according to the budgetary principle of annuality, expenditure and revenue are planned and authorised for one year. Unlike the EU Budget, the EDF is a fund operating on the basis of multiannuality. Each EDF establishes an overall fund to implement development cooperation during a period of usually five years. As resources are allocated on a multiannual basis, the allocated funds may be used over the period of the EDF. The lack of budget annuality is highlighted in the budgetary reporting, where the budgetary implementation of the EDFs is measured against the total funds.

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

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

## 3. YEAR-END REPORTING

### 3.1. ANNUAL ACCOUNTS

In accordance with Articles 18(3) of the EDF Financial Regulation, the EDF financial statements are prepared on the basis of accrual-based accounting rules that themselves are based on International Public Sector Accounting Standards (IPSAS). The accounting rules adopted by the Accounting Officer of the Commission are applied by all the Institutions and bodies of the EU in order to establish a uniform set of rules for accounting, valuation 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 to 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. She ensures that the annual accounts of EDF present a true and fair view of the financial position of the EDF.

The annual accounts are presented as follows:

#### **Part 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 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 not later than 31 July of the subsequent year and presented to the European Parliament and to the Council for discharge.

## **4. AUDIT AND DISCHARGE**

### **4.1. AUDIT**

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

### **4.2. DISCHARGE**

The final control of the financial implementation of the EDF resources for a given financial year is the discharge. The European Parliament is the discharge authority of the EDF. This means that following the audit and finalisation of the annual accounts it falls to the Council to recommend, and then to the European Parliament to decide, whether to grant discharge to the Commission for the financial implementation of the EDF resources for a given financial year. This decision is based on a review of the accounts and the annual report of the ECA (which includes an official statement of assurance) and replies of the Commission to questions and further information requests.

## Part 2 – FUNDS MANAGED BY THE EUROPEAN COMMISSION – FINANCIAL STATEMENTS OF THE EDF<sup>15</sup>

### EDF BALANCE SHEET

EUR millions

|                                                             | Note | 31.12.2018     | 31.12.2017     |
|-------------------------------------------------------------|------|----------------|----------------|
| <b>NON-CURRENT ASSETS</b>                                   |      |                |                |
| <i>Pre-financing</i>                                        | 2.1  | 801            | 582            |
| <i>Trust Fund contributions</i>                             | 2.2  | 197            | 163            |
|                                                             |      | 998            | 745            |
| <b>CURRENT ASSETS</b>                                       |      |                |                |
| <i>Pre-financing</i>                                        | 2.1  | 1 363          | 1 518          |
| <i>Exchange receivables and non-exchange recoverables</i>   | 2.3  | 138            | 92             |
| <i>Cash and cash equivalents</i>                            | 2.4  | 387            | 347            |
|                                                             |      | 1 888          | 1 958          |
| <b>TOTAL ASSETS</b>                                         |      | <b>2 886</b>   | <b>2 703</b>   |
| <b>NON-CURRENT LIABILITIES</b>                              |      |                |                |
| <i>Provisions</i>                                           | 2.5  | –              | (4)            |
| <i>Financial liabilities</i>                                | 2.6  | (18)           | (14)           |
|                                                             |      | (18)           | (18)           |
| <b>CURRENT LIABILITIES</b>                                  |      |                |                |
| <i>Payables</i>                                             | 2.7  | (241)          | (563)          |
| <i>Accrued charges and deferred income</i>                  | 2.8  | (1 281)        | (733)          |
|                                                             |      | (1 523)        | (1 296)        |
| <b>TOTAL LIABILITIES</b>                                    |      | <b>(1 540)</b> | <b>(1 314)</b> |
| <b>NET ASSETS</b>                                           |      | <b>1 346</b>   | <b>1 389</b>   |
| <b>FUNDS &amp; RESERVES</b>                                 |      |                |                |
| <i>Called fund capital - active EDFs</i>                    | 2.9  | 50 423         | 46 173         |
| <i>Called fund capital from closed EDFs carried forward</i> | 2.9  | 2 252          | 2 252          |
| <i>Economic result carried forward from previous years</i>  |      | (47 037)       | (43 219)       |
| <i>Economic result of the year</i>                          |      | (4 293)        | (3 818)        |
| <b>NET ASSETS</b>                                           |      | <b>1 346</b>   | <b>1 389</b>   |

<sup>15</sup> 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 millions

|                                        | Note | 2018           | 2017           |
|----------------------------------------|------|----------------|----------------|
| <b>REVENUE</b>                         |      |                |                |
| Revenue from non-exchange transactions | 3.1  |                |                |
| Recovery activities                    |      | 4              | 61             |
|                                        |      | 4              | 61             |
| Revenue from exchange transactions     | 3.2  |                |                |
| Financial revenue                      |      | 10             | 4              |
| Other revenue                          |      | 46             | 22             |
|                                        |      | 57             | 25             |
| <b>Total Revenue</b>                   |      | <b>60</b>      | <b>87</b>      |
| <b>EXPENSES</b>                        |      |                |                |
| Aid instruments                        | 3.3  | (4 230)        | (3 700)        |
| Co-financing expenses                  | 3.4  | 17             | (42)           |
| Finance costs                          | 3.6  | 7              | (8)            |
| Other expenses                         | 3.7  | (148)          | (154)          |
| <b>Total Expenses</b>                  |      | <b>(4 354)</b> | <b>(3 904)</b> |
| <b>ECONOMIC RESULT OF THE YEAR</b>     |      | <b>(4 293)</b> | <b>(3 818)</b> |

## EDF CASHFLOW STATEMENT

EUR millions

|                                                                           | Note | 2018      | 2017         |
|---------------------------------------------------------------------------|------|-----------|--------------|
| Economic result of the year                                               |      | (4 293)   | (3 818)      |
| <b>Operating activities</b>                                               |      |           |              |
| Capital increase - contributions (net)                                    |      | 4 250     | 3 850        |
| (Increase)/decrease in trust funds contributions                          |      | (33)      | (66)         |
| (Increase)/decrease in pre-financing                                      |      | (64)      | (319)        |
| (Increase)/decrease in exchange receivables and non-exchange recoverables |      | (46)      | 40           |
| Increase/(decrease) in provisions                                         |      | (4)       | –            |
| Increase/(decrease) in financial liabilities                              |      | 3         | 8            |
| Increase/(decrease) in payables                                           |      | (322)     | 14           |
| Increase/(decrease) in accrued charges and deferred income                |      | 548       | (42)         |
| <b>NET CASHFLOW</b>                                                       |      | <b>40</b> | <b>(333)</b> |
| <b>Net increase/(decrease) in cash and cash equivalents</b>               |      | <b>40</b> | <b>(333)</b> |
| Cash and cash equivalents at the beginning of the year                    | 2.4  | 347       | 680          |
| Cash and cash equivalents at year-end                                     | 2.4  | 387       | 347          |

## EDF STATEMENT OF CHANGES IN NET ASSETS

EUR millions

|                                  | Fund capital -<br>active EDFs (A) | Uncalled funds<br>- active EDFs (B) | Called fund capital -<br>active EDFs (C) = (A)-(B) | Cumulative Reserves<br>(D) | Called fund capital from closed<br>EDFs carried forward (E) | Total Net Assets<br>(C)+(D)+(E) |
|----------------------------------|-----------------------------------|-------------------------------------|----------------------------------------------------|----------------------------|-------------------------------------------------------------|---------------------------------|
| <b>BALANCE AS AT 31.12.2016</b>  | <b>73 464</b>                     | <b>31 140</b>                       | <b>42 323</b>                                      | <b>(43 219)</b>            | <b>2 252</b>                                                | <b>1 357</b>                    |
| Capital increase - contributions | –                                 | (4 050)                             | 4 050                                              | –                          | –                                                           | 4 050                           |
| Refund to Member States          | (200)                             | –                                   | (200)                                              | –                          | –                                                           | (200)                           |
| Economic result of the year      | –                                 | –                                   | –                                                  | (3 818)                    | –                                                           | (3 818)                         |
| <b>BALANCE AS AT 31.12.2017</b>  | <b>73 264</b>                     | <b>27 090</b>                       | <b>46 173</b>                                      | <b>(47 037)</b>            | <b>2 252</b>                                                | <b>1 389</b>                    |
| Capital increase - contributions | –                                 | (4 250)                             | 4 250                                              | –                          | –                                                           | 4 250                           |
| Economic result of the year      | –                                 | –                                   | –                                                  | (4 293)                    | –                                                           | (4 293)                         |
| <b>BALANCE AS AT 31.12.2018</b>  | <b>73 264</b>                     | <b>22 840</b>                       | <b>50 423</b>                                      | <b>(51 330)</b>            | <b>2 252</b>                                                | <b>1 346</b>                    |

## BALANCE SHEET BY EDF

EUR millions

|                                                    |      | 31.12.2018 |             |                      |                      |                | 31.12.2017 |             |                      |                      |                |
|----------------------------------------------------|------|------------|-------------|----------------------|----------------------|----------------|------------|-------------|----------------------|----------------------|----------------|
|                                                    | Note | Eighth EDF | Ninth EDF   | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | Total          | Eighth EDF | Ninth EDF   | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | Total          |
| <b>NON-CURRENT ASSETS</b>                          |      |            |             |                      |                      |                |            |             |                      |                      |                |
| Pre-financing                                      | 2.1  | –          | 23          | 520                  | 259                  | 801            | –          | 32          | 221                  | 330                  | 582            |
| Trust Fund contributions                           | 2.2  | –          | –           | –                    | 197                  | 197            | –          | 86          | –                    | 77                   | 163            |
|                                                    |      | –          | 23          | 520                  | 456                  | 998            | –          | 118         | 221                  | 407                  | 745            |
| <b>CURRENT ASSETS</b>                              |      |            |             |                      |                      | –              |            |             |                      |                      | –              |
| Pre-financing                                      | 2.1  | 0          | 19          | 445                  | 899                  | 1 363          | 1          | 40          | 867                  | 610                  | 1 518          |
| Exchange receivables and non-exchange recoverables | 2.3  | 1          | 65          | 36                   | 36                   | 138            | 0          | 64          | 17                   | 11                   | 92             |
| Inter-EDF accounts                                 | 2.3  | 183        | 111         | 2 421                | –                    | 2 715          | 189        | 88          | 3 555                | –                    | 3 832          |
| Cash and cash equivalents                          | 2.4  | –          | –           | –                    | 387                  | 387            | –          | –           | –                    | 347                  | 347            |
|                                                    |      | 184        | 195         | 2 902                | 1 322                | 4 603          | 190        | 193         | 4 439                | 968                  | 5 791          |
| <b>TOTAL ASSETS*</b>                               |      | <b>184</b> | <b>218</b>  | <b>3 422</b>         | <b>1 778</b>         | <b>5 601</b>   | <b>190</b> | <b>311</b>  | <b>4 660</b>         | <b>1 375</b>         | <b>6 536</b>   |
| <b>NON-CURRENT LIABILITIES</b>                     |      |            |             |                      |                      | –              |            |             |                      |                      | –              |
| Provisions                                         | 2.5  | –          | –           | –                    | –                    | –              | –          | –           | –                    | (4)                  | (4)            |
| Financial liabilities                              | 2.6  | –          | –           | (1)                  | (16)                 | (18)           | –          | –           | (7)                  | (7)                  | (14)           |
|                                                    |      | –          | –           | (1)                  | (16)                 | (18)           | –          | –           | (7)                  | (11)                 | (18)           |
| <b>CURRENT LIABILITIES</b>                         |      |            |             |                      |                      | –              |            |             |                      |                      | –              |
| Payables                                           | 2.7  | (0)        | (6)         | (125)                | (111)                | (241)          | (0)        | (13)        | (133)                | (417)                | (563)          |
| Inter-EDF accounts                                 | 2.3  | –          | –           | –                    | (2 715)              | (2 715)        | –          | –           | –                    | (3 833)              | (3 833)        |
| Accrued charges and deferred income                | 2.8  | (0)        | (83)        | (358)                | (840)                | (1 281)        | (0)        | (76)        | (517)                | (140)                | (733)          |
|                                                    |      | (0)        | (89)        | (482)                | (3 666)              | (4 237)        | (0)        | (89)        | (650)                | (4 389)              | (5 128)        |
| <b>TOTAL LIABILITIES*</b>                          |      | <b>(0)</b> | <b>(89)</b> | <b>(484)</b>         | <b>(3 682)</b>       | <b>(4 255)</b> | <b>(0)</b> | <b>(89)</b> | <b>(657)</b>         | <b>(4 401)</b>       | <b>(5 147)</b> |

|                                                             |     |            |            |              |                |              |            |            |              |                |              |
|-------------------------------------------------------------|-----|------------|------------|--------------|----------------|--------------|------------|------------|--------------|----------------|--------------|
| <b>NET ASSETS*</b>                                          |     | <b>184</b> | <b>129</b> | <b>2 938</b> | <b>(1 905)</b> | <b>1 346</b> | <b>190</b> | <b>222</b> | <b>4 003</b> | <b>(3 025)</b> | <b>1 389</b> |
| <b>FUNDS &amp; RESERVES</b>                                 |     |            |            |              |                | –            |            |            |              |                | –            |
| <i>Called fund capital - active EDFs</i>                    | 2.9 | 12 164     | 10 773     | 20 960       | 6 527          | 50 423       | 12 164     | 10 773     | 20 960       | 2 277          | 46 173       |
| <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 | (2 509)    | 2 137      | 55           | 317            | –            | (2 503)    | 2 177      | 120          | 206            | –            |
| <i>Economic result carried forward from previous years</i>  |     | (10 098)   | (14 352)   | (17 078)     | (5 508)        | (47 037)     | (10 098)   | (14 339)   | (15 812)     | (2 969)        | (43 219)     |
| <i>Economic result of the year</i>                          |     | 0          | (53)       | (1 000)      | (3 241)        | (4 293)      | 0          | (13)       | (1 266)      | (2 539)        | (3 818)      |
| <b>NET ASSETS</b>                                           |     | <b>184</b> | <b>129</b> | <b>2 938</b> | <b>(1 905)</b> | <b>1 346</b> | <b>190</b> | <b>222</b> | <b>4 003</b> | <b>(3 025)</b> | <b>1 389</b> |

\* from total assets and liabilities, inter-EDF accounts should be deducted in order to reconcile them to the totals on the EDF Balance sheet

## STATEMENT OF FINANCIAL PERFORMANCE BY EDF

EUR millions

| EUR millions                           |      |            |                      |                      |                      |         |            |           |                              |                      |         |
|----------------------------------------|------|------------|----------------------|----------------------|----------------------|---------|------------|-----------|------------------------------|----------------------|---------|
|                                        | Note | Eighth EDF | 2018<br>Ninth<br>EDF | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | Total   | Eighth EDF | Ninth EDF | 2017<br>10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | Total   |
| REVENUE                                |      |            |                      |                      |                      |         |            |           |                              |                      |         |
| Revenue from non-exchange transactions | 3.1  |            |                      |                      |                      |         |            |           |                              |                      |         |
| Recovery activities                    |      | 0          | 3                    | (3)                  | 4                    | 4       | 0          | 5         | 49                           | 7                    | 61      |
|                                        |      | 0          | 3                    | (3)                  | 4                    | 4       | 0          | 5         | 49                           | 7                    | 61      |
| Revenue from exchange transactions     | 3.2  |            |                      |                      |                      |         |            |           |                              |                      |         |
| Financial revenue                      |      | 0          | 2                    | 8                    | 1                    | 10      | (0)        | (1)       | 4                            | (0)                  | 4       |
| Other revenue                          |      | 1          | 6                    | 27                   | 12                   | 46      | 1          | 5         | 13                           | 4                    | 22      |
|                                        |      | 1          | 8                    | 35                   | 13                   | 57      | 1          | 4         | 17                           | 4                    | 25      |
| Total revenue                          |      | 1          | 11                   | 32                   | 17                   | 60      | 1          | 9         | 66                           | 11                   | 87      |
| EXPENSES                               |      |            |                      |                      |                      |         |            |           |                              |                      |         |
| Aid instruments                        | 3.3  | 0          | (59)                 | (984)                | (3 187)              | (4 230) | (0)        | (14)      | (1 251)                      | (2 435)              | (3 700) |
| Co-financing expenses                  | 3.4  | –          | –                    | 18                   | (1)                  | 17      | –          | –         | (42)                         | (1)                  | (42)    |
| Finance costs                          | 3.6  | 0          | 1                    | 5                    | 1                    | 7       | 1          | 1         | (10)                         | (0)                  | (8)     |
| Other expenses                         | 3.7  | (1)        | (7)                  | (71)                 | (70)                 | (148)   | (2)        | (9)       | (29)                         | (114)                | (154)   |
| Total expenses                         |      | (0)        | (64)                 | (1 031)              | (3 258)              | (4 354) | (1)        | (22)      | (1 332)                      | (2 549)              | (3 904) |
| ECONOMIC RESULT OF THE YEAR            |      | 0          | (53)                 | (1 000)              | (3 241)              | (4 293) | 0          | (13)      | (1 266)                      | (2 539)              | (3 818) |



## STATEMENT OF CHANGES IN NET ASSETS BY EDF

EUR millions

| Eighth EDF                                       | Fund capital -<br>active EDFs (A) | Uncalled funds<br>- active EDFs (B) | Called fund capital -<br>active EDFs (C) = (A)-(B) | Cumulative<br>Reserves (D) | Called fund capital<br>from closed EDFs<br>carried forward (E) | Called fund capital<br>transfers between<br>active EDFs (F) | Total Net Assets<br>(C)+(D)+ (E)+(F) |
|--------------------------------------------------|-----------------------------------|-------------------------------------|----------------------------------------------------|----------------------------|----------------------------------------------------------------|-------------------------------------------------------------|--------------------------------------|
| <b>BALANCE AS AT 31.12.2016</b>                  | <b>12 164</b>                     | <b>–</b>                            | <b>12 164</b>                                      | <b>(10 098)</b>            | <b>627</b>                                                     | <b>(2 496)</b>                                              | <b>197</b>                           |
| <i>Transfers to/from the 10<sup>th</sup> EDF</i> |                                   |                                     | –                                                  |                            |                                                                | (7)                                                         | (7)                                  |
| <i>Transfers to/from the 11<sup>th</sup> EDF</i> |                                   |                                     | –                                                  |                            |                                                                | –                                                           | –                                    |
| <i>Economic result of the year</i>               |                                   |                                     | –                                                  | 0                          |                                                                |                                                             | 0                                    |
| <b>BALANCE AS AT 31.12.2017</b>                  | <b>12 164</b>                     | <b>–</b>                            | <b>12 164</b>                                      | <b>(10 098)</b>            | <b>627</b>                                                     | <b>(2 503)</b>                                              | <b>190</b>                           |
| <i>Transfers to/from the 10<sup>th</sup> EDF</i> |                                   |                                     | –                                                  |                            |                                                                | (7)                                                         | (7)                                  |
| <i>Economic result of the year</i>               |                                   |                                     | –                                                  | 0                          |                                                                | –                                                           | 0                                    |
| <b>BALANCE AS AT 31.12.2018</b>                  | <b>12 164</b>                     | <b>–</b>                            | <b>12 164</b>                                      | <b>(10 098)</b>            | <b>627</b>                                                     | <b>(2 509)</b>                                              | <b>184</b>                           |

EUR millions

| Ninth EDF                                        | Fund capital -<br>active EDFs (A) | Uncalled funds<br>- active EDFs (B) | Called fund capital -<br>active EDFs (C) = (A)-(B) | Cumulative<br>Reserves (D) | Called fund capital<br>from closed EDFs<br>carried forward (E) | Called fund capital<br>transfers between<br>active EDFs (F) | Total Net Assets<br>(C)+(D)+ (E)+(F) |
|--------------------------------------------------|-----------------------------------|-------------------------------------|----------------------------------------------------|----------------------------|----------------------------------------------------------------|-------------------------------------------------------------|--------------------------------------|
| <b>BALANCE AS AT 31.12.2016</b>                  | <b>10 973</b>                     | <b>–</b>                            | <b>10 973</b>                                      | <b>(14 339)</b>            | <b>1 625</b>                                                   | <b>2 214</b>                                                | <b>472</b>                           |
| <i>Refund to Member States</i>                   | (200)                             | –                                   | (200)                                              |                            |                                                                |                                                             | (200)                                |
| <i>Transfers to/from the 10<sup>th</sup> EDF</i> |                                   |                                     | –                                                  |                            |                                                                | (37)                                                        | (37)                                 |
| <i>Economic result of the year</i>               |                                   |                                     | –                                                  | (13)                       |                                                                |                                                             | (13)                                 |
| <b>BALANCE AS AT 31.12.2017</b>                  | <b>10 773</b>                     | <b>–</b>                            | <b>10 773</b>                                      | <b>(14 352)</b>            | <b>1 625</b>                                                   | <b>2 177</b>                                                | <b>222</b>                           |
| <i>Transfers to/from the 10<sup>th</sup> EDF</i> |                                   |                                     | –                                                  |                            |                                                                | (40)                                                        | (40)                                 |
| <i>Transfers to/from the 11<sup>th</sup> EDF</i> |                                   |                                     | –                                                  |                            |                                                                | –                                                           | –                                    |
| <i>Economic result of the year</i>               |                                   |                                     | –                                                  | (53)                       |                                                                | –                                                           | (53)                                 |
| <b>BALANCE AS AT 31.12.2018</b>                  | <b>10 773</b>                     | <b>–</b>                            | <b>10 773</b>                                      | <b>(14 406)</b>            | <b>1 625</b>                                                   | <b>2 137</b>                                                | <b>129</b>                           |

EUR millions

| 10 <sup>th</sup> 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) |
|--------------------------------------------|--------------------------------|----------------------------------|-------------------------------------------------|-------------------------|----------------------------------------------------------|-------------------------------------------------------|-----------------------------------|
| <b>BALANCE AS AT 31.12.2016</b>            | <b>20 960</b>                  | <b>1 773</b>                     | <b>19 187</b>                                   | <b>(15 812)</b>         | <b>–</b>                                                 | <b>247</b>                                            | <b>3 622</b>                      |
| Capital increase - contributions           |                                | (1 773)                          | 1 773                                           |                         |                                                          |                                                       | 1 773                             |
| Transfers to/from the Eighth and Ninth EDF |                                |                                  | –                                               |                         |                                                          | 44                                                    | 44                                |
| Transfers to/from the 11 <sup>th</sup> EDF |                                |                                  | –                                               |                         |                                                          | (171)                                                 | (171)                             |
| Economic result of the year                |                                |                                  | –                                               | (1 266)                 |                                                          |                                                       | (1 266)                           |
| <b>BALANCE AS AT 31.12.2017</b>            | <b>20 960</b>                  |                                  | <b>20 960</b>                                   | <b>(17 078)</b>         | <b>–</b>                                                 | <b>120</b>                                            | <b>4 003</b>                      |
| Transfers to/from the Eighth and Ninth EDF |                                |                                  | –                                               |                         |                                                          | 47                                                    | 47                                |
| Transfers to/from the 11 <sup>th</sup> EDF |                                |                                  | –                                               |                         |                                                          | (112)                                                 | (112)                             |
| Economic result of the year                |                                |                                  | –                                               | (1 000)                 |                                                          | –                                                     | (1 000)                           |
| <b>BALANCE AS AT 31.12.2018</b>            | <b>20 960</b>                  | <b>–</b>                         | <b>20 960</b>                                   | <b>(18 077)</b>         | <b>–</b>                                                 | <b>55</b>                                             | <b>2 938</b>                      |

EUR millions

| 11 <sup>th</sup> 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) |
|--------------------------------------------------------------|--------------------------------|----------------------------------|-------------------------------------------------|-------------------------|----------------------------------------------------------|-------------------------------------------------------|-----------------------------------|
| <b>BALANCE AS AT 31.12.2016</b>                              | <b>29 367</b>                  | <b>29 367</b>                    | <b>–</b>                                        | <b>(2 969)</b>          | <b>–</b>                                                 | <b>35</b>                                             | <b>(2 934)</b>                    |
| Capital increase - contributions                             |                                | (2 277)                          | 2 277                                           |                         |                                                          | –                                                     | 2 277                             |
| Transfers to/from the Eighth, Ninth and 10 <sup>th</sup> EDF |                                |                                  | –                                               |                         | –                                                        | 171                                                   | 171                               |
| Economic result of the year                                  |                                |                                  | –                                               | (2 539)                 |                                                          | –                                                     | (2 539)                           |
| <b>BALANCE AS AT 31.12.2017</b>                              | <b>29 367</b>                  | <b>27 090</b>                    | <b>2 277</b>                                    | <b>(5 508)</b>          | <b>–</b>                                                 | <b>206</b>                                            | <b>(3 025)</b>                    |
| Capital increase - contributions                             |                                | (4 250)                          | 4 250                                           |                         |                                                          | 112                                                   | 4 362                             |
| Transfers to/from the Eighth, Ninth and 10 <sup>th</sup> EDF |                                |                                  | –                                               |                         |                                                          | –                                                     | –                                 |
| Economic result of the year                                  |                                |                                  | –                                               | (3 241)                 |                                                          | –                                                     | (3 241)                           |
| <b>BALANCE AS AT 31.12.2018</b>                              | <b>29 367</b>                  | <b>22 840</b>                    | <b>6 527</b>                                    | <b>(8 749)</b>          | <b>–</b>                                                 | <b>317</b>                                            | <b>(1 905)</b>                    |

## NOTES TO THE FINANCIAL STATEMENTS OF THE EDF<sup>16</sup>

### 1. SIGNIFICANT ACCOUNTING POLICIES

#### 1.1. ACCOUNTING PRINCIPLES

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

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

#### 1.2. BASIS OF PREPARATION

##### 1.2.1. Reporting period

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

##### 1.2.2. Currency and basis for conversion

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

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

#### Euro exchange rates

| Currency | 31.12.2018 | 31.12.2017 | Currency | 31.12.2018 | 31.12.2017 |
|----------|------------|------------|----------|------------|------------|
| BGN      | 1.9558     | 1.9558     | PLN      | 4.3014     | 4.177      |
| CZK      | 25.7240    | 25.5350    | RON      | 4.6635     | 4.6585     |
| DKK      | 7.4673     | 7.4449     | SEK      | 10.2548    | 9.8438     |
| GBP      | 0.8945     | 0.8872     | CHF      | 1.1269     | 1.1702     |
| HRK      | 7.4125     | 7.4400     | JPY      | 125.8500   | 135.01     |
| HUF      | 320.9800   | 310.3300   | USD      | 1.145      | 1.1993     |

##### 1.2.3. Use of estimates

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

<sup>16</sup> 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.

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.

### **1.3. BALANCE SHEET**

#### **1.3.1. Financial assets**

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

- *Financial assets at fair value through surplus or deficit*

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

- *Loans and receivables*

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

- *Held-to-maturity investments*

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

- *Available for sale financial assets*

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

#### **Initial recognition and measurement**

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

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

## **Subsequent measurement**

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

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

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

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

### **1.3.2. Pre-financing amounts**

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

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

### **1.3.3. Receivables and recoverables**

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

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

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

### **1.3.4. Cash and cash equivalents**

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

### **1.3.5. Provisions**

Provisions are recognised when the entity has a present legal or constructive obligation

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

#### **1.3.6. Payables**

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

Where grants or other funding are provided to the beneficiaries, the cost claims are recorded as payables for the requested amount when the cost claim is received. Upon verification and acceptance of the eligible costs, the payables are valued at the accepted and eligible amount.

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

#### **1.3.7. Accrued and deferred revenue and charges**

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

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

### **1.4. STATEMENT OF FINANCIAL PERFORMANCE**

#### **1.4.1. Revenue**

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

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

- *Revenue from non-exchange transactions*

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

Transfers are inflows of future economic benefits or service potential from non-exchange

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

- *Revenue from exchange transactions*

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

#### **1.4.2. Expenses**

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

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

Expenses from non-exchange transactions relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations. Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation or an agreement has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

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

### **1.5. CONTINGENT ASSETS AND LIABILITIES**

#### **1.5.1. Contingent assets**

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

#### **1.5.2. Contingent liabilities**

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

## 1.6. CO-FINANCING

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

## 2. NOTES TO THE BALANCE SHEET

### ASSETS

#### 2.1. PRE-FINANCING

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

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

| EUR millions              |       |            |           |                      |                      |              |              |
|---------------------------|-------|------------|-----------|----------------------|----------------------|--------------|--------------|
|                           | Note  | Eighth EDF | Ninth EDF | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | 31.12.2018   | 31.12.2017   |
| Non-current pre-financing | 2.1.1 | –          | 23        | 520                  | 259                  | 801          | 582          |
| Current pre-financing     | 2.1.2 | 0          | 19        | 445                  | 899                  | 1 363        | 1 518        |
| <b>Total</b>              |       | <b>0</b>   | <b>42</b> | <b>964</b>           | <b>1 157</b>         | <b>2 164</b> | <b>2 100</b> |

The increase in non-current pre-financing was mainly caused by the extension up to 2030 of a contract that was supposed to end in 2017. In 2017 the total value of this contract had been expensed, whereas after the extension, the non-current pre-financing was estimated at EUR 217 million.

The decrease in current pre-financing was caused by a decrease in the pre-financing payments made (by 10%) and an increase in the level of clearings (mainly in the 10<sup>th</sup> EDF). This decrease is in line with the lifecycle of the EDF. Many contracts have been cleared and completed in the 10<sup>th</sup> EDF: this can be seen in the drop of their number – from 3,400 in 2017 to 2,600 in 2018.

At the same time the number of open contracts in the 11<sup>th</sup> EDF increased from 1,600 in 2017 to 2,300 in 2018. The 11<sup>th</sup> EDF started in 2015 and 2018 was thus the fourth year of its existence. The 11<sup>th</sup> EDF has reached maturity with regards to the implementation of adopted actions.



### 2.1.1. Non-current pre-financing

EUR millions

|                                                            | 31.12.2018 | 31.12.2017 |
|------------------------------------------------------------|------------|------------|
| <b>Direct Management</b>                                   | <b>188</b> | <b>159</b> |
| Implemented by:                                            |            |            |
| Commission                                                 | 140        | 105        |
| EU executive agencies                                      | 0          | 6          |
| EU delegations                                             | 48         | 48         |
| <b>Indirect Management</b>                                 | <b>612</b> | <b>423</b> |
| Implemented by :                                           |            |            |
| EIB and EIF                                                | 367        | 166        |
| International organisations                                | 194        | 189        |
| Private law bodies with a public service mission           | 6          | 11         |
| Public law bodies                                          | 24         | 37         |
| Third countries                                            | 21         | 20         |
| EU bodies and Public Private Partnership                   | 0          | –          |
| Private law bodies implementing Public Private Partnership | –          | 0          |
| <b>Total</b>                                               | <b>801</b> | <b>582</b> |

### 2.1.2. Current pre-financing

EUR millions

|                       | Eighth EDF | Ninth EDF | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | 31.12.2018   | 31.12.2017   |
|-----------------------|------------|-----------|----------------------|----------------------|--------------|--------------|
| Pre-financing (gross) | 1          | 113       | 2 034                | 3 005                | 5 153        | 5 288        |
| Cleared via cut-off   | (1)        | (94)      | (1 589)              | (2 106)              | (3 790)      | (3 770)      |
| <b>Total</b>          | <b>0</b>   | <b>19</b> | <b>445</b>           | <b>899</b>           | <b>1 363</b> | <b>1 518</b> |

EUR millions

|                                                            | 31.12.2018   | 31.12.2017   |
|------------------------------------------------------------|--------------|--------------|
| <b>Direct Management</b>                                   | <b>280</b>   | <b>256</b>   |
| Implemented by:                                            |              |              |
| Commission                                                 | 102          | 86           |
| EU executive agencies                                      | 8            | 10           |
| Trust Funds                                                | 1            | –            |
| EU delegations                                             | 169          | 161          |
| <b>Indirect Management</b>                                 | <b>1 083</b> | <b>1 262</b> |
| Implemented by :                                           |              |              |
| EIB and EIF                                                | 100          | 345          |
| International organisations                                | 573          | 563          |
| Private law bodies with a public service mission           | 78           | 59           |
| Public law bodies                                          | 124          | 108          |
| Third countries                                            | 208          | 186          |
| EU Bodies and Public Private Partnership                   | 0            | –            |
| Private law bodies implementing Public Private Partnership | 0            | 0            |
| <b>Total</b>                                               | <b>1 363</b> | <b>1 518</b> |

### 2.1.3. Guarantees received in respect of pre-financing

Guarantees are held to secure pre-financing and are released when the final claim under a project is paid. At 31 December 2018 the guarantees received by the EDF in respect of pre-financing amounted to EUR 79 million (2017 EUR 54 million).

The majority of pre-financing is paid under the indirect management mode. In this case the beneficiary of the guarantee is not the EDF but the contracting authority. Even though the EDF

is not the beneficiary, those guarantees secure its assets. In 2018 those guarantees amounted to EUR 534 million.

## 2.2. 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 millions

| Trust Funds   | Net contribution at 31.12.2017 | Contributions paid in 2018 | Allocation of TF's net expenses 2018 | Net contribution at 31.12.2018 |
|---------------|--------------------------------|----------------------------|--------------------------------------|--------------------------------|
| <i>Africa</i> | 148                            | 345                        | (305)                                | 188                            |
| <i>Bêkou</i>  | 16                             | –                          | (7)                                  | 9                              |
| <b>Total</b>  | <b>163</b>                     | <b>345</b>                 | <b>(312)</b>                         | <b>197</b>                     |

## 2.3. NON-EXCHANGE RECOVERABLES AND EXCHANGE RECEIVABLES

EUR millions

|                                                    | Note  | 31.12.2018 | 31.12.2017 |
|----------------------------------------------------|-------|------------|------------|
| <i>Recoverables from non-exchange transactions</i> | 2.3.1 | 37         | 19         |
| <i>Receivables from exchange transactions</i>      | 2.3.2 | 101        | 73         |
| <b>Total</b>                                       |       | <b>138</b> | <b>92</b>  |

### 2.3.1. Recoverables from non-exchange transactions

EUR millions

|                                                    | Eighth EDF | Ninth EDF | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | 31.12.2018 | 31.12.2017 |
|----------------------------------------------------|------------|-----------|----------------------|----------------------|------------|------------|
| <i>Member States</i>                               | –          | –         | –                    | 5                    | 5          | 7          |
| <i>Customers</i>                                   | 2          | 7         | 16                   | 1                    | 26         | 19         |
| <i>Public bodies</i>                               | 0          | 9         | 9                    | 7                    | 25         | 20         |
| <i>Third states</i>                                | 0          | 1         | 3                    | 0                    | 5          | 6          |
| <i>Write down</i>                                  | (2)        | (15)      | (10)                 | (0)                  | (27)       | (34)       |
| <i>Inter-company accounts with EU institutions</i> | –          | –         | –                    | 3                    | 3          | 2          |
| <b>Total</b>                                       | <b>1</b>   | <b>2</b>  | <b>18</b>            | <b>16</b>            | <b>37</b>  | <b>19</b>  |

The overall increase in the recoverables from non-exchange transactions is mainly due to increased recoverables from customers and public bodies combined with a decrease in the write down for impairment.

### 2.3.2. Receivables from exchange transactions

EUR millions

|                           | Eighth EDF | Ninth EDF  | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | 31.12.2018 | 31.12.2017 |
|---------------------------|------------|------------|----------------------|----------------------|------------|------------|
| <i>Accrued income</i>     | 0          | 63         | 18                   | 0                    | 81         | 74         |
| <i>Receivable from EU</i> | –          | –          | –                    | 20                   | 20         | –          |
| <i>Inter-EDF accounts</i> | 183        | 111        | 2 421                | (2 715)              | (0)        | (0)        |
| <b>Total</b>              | <b>183</b> | <b>174</b> | <b>2 439</b>         | <b>(2 695)</b>       | <b>101</b> | <b>73</b>  |

Included under accrued income are amounts of accrued interest on pre-financing related to projects (EUR 63 million) and on pre-financing related to the EU-Africa Trust Fund (EUR 18 million).

The receivable from the EU is the amount that was transferred to the trust account owned by the European Commission.

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

Inter-EDF accounts are presented only in the individual EDFs. The total of inter-EDF accounts is nil.

## 2.4. CASH AND CASH EQUIVALENTS<sup>17</sup>

EUR millions

|                                         | Eighth EDF | Ninth EDF | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | 31.12.2018 | 31.12.2017 |
|-----------------------------------------|------------|-----------|----------------------|----------------------|------------|------------|
| Central banks                           | –          | –         | –                    | 276                  | 276        | 105        |
| Commercial banks                        | –          | –         | –                    | 87                   | 87         | 242        |
| Cash belonging to financial instruments | –          | –         | –                    | 24                   | 24         | –          |
| <b>Total</b>                            | <b>–</b>   | <b>–</b>  | <b>–</b>             | <b>387</b>           | <b>387</b> | <b>347</b> |

The total level of cash and cash equivalents remained stable. However, the structure of the cash position has changed. A significant decrease (EUR 136 million) was observed in the UK's contribution account in the commercial bank Natwest. It was mainly because at the end of 2017 the UK paid the first instalment of its 2018 contribution of EUR 170 million.

On 31.12.2018 more cash was kept in the central banks, in order to limit counterparty risk (see note 5.4).

## LIABILITIES

### 2.5. PROVISIONS

EUR millions

|              | Eighth EDF | Ninth EDF | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | 31.12.2018 | 31.12.2017 |
|--------------|------------|-----------|----------------------|----------------------|------------|------------|
| Provisions   | –          | –         | –                    | –                    | –          | 4          |
| <b>Total</b> | <b>–</b>   | <b>–</b>  | <b>–</b>             | <b>–</b>             | <b>–</b>   | <b>4</b>   |

The provision for the Centre de Development (CDE) has been released as the court cases have been finished and no additional costs should be incurred.

### 2.6. FINANCIAL LIABILITIES

EUR millions

|                         | Eighth EDF | Ninth EDF | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | 31.12.2018 | 31.12.2017 |
|-------------------------|------------|-----------|----------------------|----------------------|------------|------------|
| Co-financing - payables | –          | –         | 1                    | 16                   | 18         | 14         |
| <b>Total</b>            | <b>–</b>   | <b>–</b>  | <b>1</b>             | <b>16</b>            | <b>18</b>  | <b>14</b>  |

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

### 2.7. PAYABLES

EUR millions

|                  | Note  | Eighth EDF | Ninth EDF | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | 31.12.2018 | 31.12.2017 |
|------------------|-------|------------|-----------|----------------------|----------------------|------------|------------|
| Current payables | 2.7.1 | 0          | 6         | 80                   | 88                   | 173        | 361        |
| Sundry payables  | 2.7.2 | –          | –         | 45                   | 23                   | 68         | 202        |
| <b>Total</b>     |       | <b>0</b>   | <b>6</b>  | <b>125</b>           | <b>111</b>           | <b>241</b> | <b>563</b> |

<sup>17</sup> In accordance with Article 53 of the Financial Regulation applicable to the 11<sup>th</sup> European Development Fund, the treasury is presented in the balance sheet of the 11<sup>th</sup> EDF. The nature of the various bank accounts is outlined in chapter 5, Financial Risk Management.

## 2.7.1. Current payables

EUR millions

|                        | Eighth EDF | Ninth EDF | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | 31.12.2018 | 31.12.2017 |
|------------------------|------------|-----------|----------------------|----------------------|------------|------------|
| Suppliers              | 0          | 5         | 65                   | 32                   | 102        | 133        |
| Member States          | –          | –         | 0                    | 1                    | 1          | 12         |
| Third states           | 0          | –         | 6                    | 31                   | 37         | 146        |
| Public bodies          | –          | 2         | 10                   | 30                   | 43         | 83         |
| Other current payables | (0)        | (2)       | (2)                  | (6)                  | (10)       | (13)       |
| <b>Total</b>           | <b>0</b>   | <b>6</b>  | <b>80</b>            | <b>88</b>            | <b>173</b> | <b>361</b> |

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

## 2.7.2. Sundry payables

EUR millions

|                                     | Note    | Eighth EDF | Ninth EDF | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | 31.12.2018 | 31.12.2017 |
|-------------------------------------|---------|------------|-----------|----------------------|----------------------|------------|------------|
| Co-financing payables               | 2.7.2.1 | –          | –         | 47                   | 21                   | 68         | 28         |
| Deferred fund capital contributions | 2.7.2.2 | –          | –         | –                    | –                    | –          | 173        |
| Other sundry payables               |         | –          | –         | (2)                  | (2)                  | –          | 1          |
| <b>Total</b>                        |         | <b>–</b>   | <b>–</b>  | <b>45</b>            | <b>23</b>            | <b>68</b>  | <b>202</b> |

### 2.7.2.1. Co-financing payables

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

EUR millions

|                                 | Eighth EDF | Ninth EDF | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | 31.12.2018 | 31.12.2017 |
|---------------------------------|------------|-----------|----------------------|----------------------|------------|------------|
| <b>Non-current co-financing</b> |            |           |                      |                      |            |            |
| Austria                         | –          | –         | –                    | 1                    | 1          | –          |
| Belgium                         | –          | –         | 0                    | 2                    | 2          | 2          |
| Czech Republic                  | –          | –         | –                    | 1                    | 1          | –          |
| Denmark                         | –          | –         | –                    | 3                    | 3          | 0          |
| Finland                         | –          | –         | –                    | 1                    | 1          | –          |
| France                          | –          | –         | 1                    | 1                    | 2          | 4          |
| Luxembourg                      | –          | –         | –                    | 1                    | 1          | –          |
| Portugal                        | –          | –         | –                    | 0                    | 0          | –          |
| Sweden                          | –          | –         | 0                    | –                    | 0          | 3          |
| United Kingdom                  | –          | –         | –                    | 2                    | 2          | 1          |
| Australia                       | –          | –         | 0                    | –                    | 0          | 0          |
| USAID                           | –          | –         | –                    | 2                    | 2          | 4          |
|                                 | –          | –         | 1                    | 16                   | 18         | 14         |
| <b>Current co-financing</b>     |            |           |                      |                      |            |            |
| Austria                         | –          | –         | –                    | 0                    | 0          | –          |
| Belgium                         | –          | –         | 4                    | 0                    | 4          | 3          |
| Czech Republic                  | –          | –         | –                    | 0                    | 0          | –          |
| Denmark                         | –          | –         | 0                    | 2                    | 3          | (0)        |
| Finland                         | –          | –         | –                    | 0                    | 0          | –          |
| France                          | –          | –         | 21                   | 1                    | 22         | 12         |
| Germany                         | –          | –         | 1                    | –                    | 1          | 0          |
| Luxembourg                      | –          | –         | –                    | 0                    | 0          | –          |
| Netherlands                     | –          | –         | 1                    | 1                    | 2          | 0          |

|                       |   |   |    |    |    |    |
|-----------------------|---|---|----|----|----|----|
| <i>Portugal</i>       | – | – | –  | 0  | 0  | –  |
| <i>Spain</i>          | – | – | 2  | –  | 2  | 1  |
| <i>Sweden</i>         | – | – | 5  | 1  | 5  | 5  |
| <i>Switzerland</i>    | – | – | 0  | –  | 0  | 0  |
| <i>United Kingdom</i> | – | – | 13 | 12 | 25 | 4  |
| <i>Canada</i>         | – | – | 0  | –  | 0  | 0  |
| <i>Australia</i>      | – | – | 0  | –  | 0  | 1  |
| <i>USAID</i>          | – | – | –  | 4  | 4  | 2  |
|                       | – | – | 47 | 21 | 68 | 28 |
| <b>Total</b>          | – | – | 48 | 37 | 86 | 42 |

The total non-current and current co-financing payables increased by EUR 44 million compared to the previous reporting period.

During 2018, a total of EUR 28 million new co-financing contributions were received. The total co-financing payables increased by EUR 17 million in order to recognise revenue and expenses related to co-financed projects (see notes **3.1.1** and **3.4**).

#### 2.7.2.2. Deferred fund capital contributions

EUR millions

|                       | Eighth EDF | Ninth EDF | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | 31.12.2018 | 31.12.2017 |
|-----------------------|------------|-----------|----------------------|----------------------|------------|------------|
| <i>United Kingdom</i> | –          | –         | –                    | –                    | –          | 170        |
| <i>Lithuania</i>      | –          | –         | –                    | –                    | –          | 2          |
| <b>Total</b>          | –          | –         | –                    | –                    | –          | 173        |

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

## 2.8. ACCRUED CHARGES AND DEFERRED INCOME

EUR millions

|                                     | Eighth EDF | Ninth EDF | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | 31.12.2018 | 31.12.2017 |
|-------------------------------------|------------|-----------|----------------------|----------------------|------------|------------|
| <i>Accrued charges</i>              | 0          | 83        | 358                  | 838                  | 1 279      | 730        |
| <i>Other accruals and deferrals</i> | –          | –         | –                    | 3                    | 3          | 3          |
| <b>Total</b>                        | 0          | 83        | 358                  | 840                  | 1 281      | 733        |

Accrued charges comprise estimated operating expenses for on-going or completed contracts without validated cost claims where the 2018 eligible expenses incurred by beneficiaries of EDF were estimated using the best available information. The portion of the estimated accrued charges which relates to pre-financing paid has been recorded as a reduction of the pre-financing amounts (see note 2.1).

Accrued charges increased mainly in the 11<sup>th</sup> EDF (from EUR 140 million in 2017 to EUR 840 million in 2018). This is in line with the increase in the number of contracts (from 1,600 in 2017 to 2,300 in 2018). The 11<sup>th</sup> EDF started in 2015 and 2018 was thus the fourth year of its existence. The 11<sup>th</sup> EDF has reached maturity with regards to the implementation of adopted actions.

## NET ASSETS

### 2.9. FUND CAPITAL

#### 2.9.1. Called fund capital – active EDFs

EUR millions

|                                       | Eighth EDF    | Ninth EDF     | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | Total         |
|---------------------------------------|---------------|---------------|----------------------|----------------------|---------------|
| <i>Fund capital</i>                   | 12 164        | 10 773        | 20 960               | 29 367               | 73 264        |
| <i>Uncalled fund capital</i>          | –             | –             | –                    | (27 090)             | (27 090)      |
| <b>Called fund capital 31.12.2017</b> | <b>12 164</b> | <b>10 773</b> | <b>20 960</b>        | <b>2 277</b>         | <b>46 173</b> |
|                                       |               |               |                      |                      |               |
| <i>Fund capital</i>                   | 12 164        | 10 773        | 20 960               | 29 367               | 73 264        |
| <i>Uncalled fund capital</i>          | –             | –             | –                    | (22 840)             | (22 840)      |
| <b>Called fund capital 31.12.2018</b> | <b>12 164</b> | <b>10 773</b> | <b>20 960</b>        | <b>6 527</b>         | <b>50 423</b> |

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

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

#### 2.9.2. Called and uncalled fund capital by Member State

EUR millions

| Contributions 11 <sup>th</sup> EDF | %             | Uncalled capital<br>31.12.2017 | Capital called<br>in 2018 | Uncalled<br>capital<br>31.12.2018 |
|------------------------------------|---------------|--------------------------------|---------------------------|-----------------------------------|
| <i>Austria</i>                     | 2.40          | 650                            | (102)                     | 548                               |
| <i>Belgium</i>                     | 3.25          | 880                            | (138)                     | 742                               |
| <i>Bulgaria</i>                    | 0.22          | 59                             | (9)                       | 50                                |
| <i>Croatia</i>                     | 0.23          | 61                             | (10)                      | 51                                |
| <i>Cyprus</i>                      | 0.11          | 30                             | (5)                       | 25                                |
| <i>Czech Republic</i>              | 0.80          | 216                            | (34)                      | 182                               |
| <i>Denmark</i>                     | 1.98          | 537                            | (84)                      | 452                               |
| <i>Estonia</i>                     | 0.09          | 23                             | (4)                       | 20                                |
| <i>Finland</i>                     | 1.51          | 409                            | (64)                      | 345                               |
| <i>France</i>                      | 17.81         | 4 826                          | (757)                     | 4 068                             |
| <i>Germany</i>                     | 20.58         | 5 575                          | (875)                     | 4 700                             |
| <i>Greece</i>                      | 1.51          | 408                            | (64)                      | 344                               |
| <i>Hungary</i>                     | 0.61          | 166                            | (26)                      | 140                               |
| <i>Ireland</i>                     | 0.94          | 255                            | (40)                      | 215                               |
| <i>Italy</i>                       | 12.53         | 3 394                          | (533)                     | 2 862                             |
| <i>Latvia</i>                      | 0.12          | 31                             | (5)                       | 27                                |
| <i>Lithuania</i>                   | 0.18          | 49                             | (8)                       | 41                                |
| <i>Luxemburg</i>                   | 0.26          | 69                             | (11)                      | 58                                |
| <i>Malta</i>                       | 0.04          | 10                             | (2)                       | 9                                 |
| <i>Netherlands</i>                 | 4.78          | 1 294                          | (203)                     | 1 091                             |
| <i>Poland</i>                      | 2.01          | 544                            | (85)                      | 458                               |
| <i>Portugal</i>                    | 1.20          | 324                            | (51)                      | 273                               |
| <i>Romania</i>                     | 0.72          | 195                            | (31)                      | 164                               |
| <i>Slovakia</i>                    | 0.38          | 102                            | (16)                      | 86                                |
| <i>Slovenia</i>                    | 0.22          | 61                             | (10)                      | 51                                |
| <i>Spain</i>                       | 7.93          | 2 149                          | (337)                     | 1 812                             |
| <i>Sweden</i>                      | 2.94          | 796                            | (125)                     | 671                               |
| <i>United Kingdom</i>              | 14.68         | 3 976                          | (624)                     | 3 353                             |
| <b>Total</b>                       | <b>100.00</b> | <b>27 090</b>                  | <b>(4 250)</b>            | <b>22 840</b>                     |

In 2018 EUR 4,250 million has been called from the 11<sup>th</sup> EDF. At 31 December 2018 the capital of the Eighth, Ninth and 10<sup>th</sup> EDF has been called up and received in its entirety.

### 2.9.3. Called fund capital from closed EDFs carried forward

EUR millions

|                                    | Eighth EDF | Ninth EDF | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | 31.12.2018 | 31.12.2017 |
|------------------------------------|------------|-----------|----------------------|----------------------|------------|------------|
| 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 millions

|                                                                                                    | Eighth EDF | Ninth EDF | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | Total |
|----------------------------------------------------------------------------------------------------|------------|-----------|----------------------|----------------------|-------|
| Balance at 31.12.2016                                                                              | (2 496)    | 2 214     | 247                  | 35                   | –     |
| Transfer of decommitted amounts to the 10 <sup>th</sup> EDF performance reserve from previous EDFs | (7)        | (37)      | 44                   | –                    | –     |
| Transfer of decommitted amounts to the 11 <sup>th</sup> EDF performance reserve from previous EDFs | –          | –         | (171)                | 171                  | –     |
| Balance at 31.12.2017                                                                              | (2 503)    | 2 177     | 120                  | 206                  | –     |
| Transfer of decommitted amounts to the 10 <sup>th</sup> EDF performance reserve from previous EDFs | (7)        | (40)      | 47                   | –                    | –     |
| Transfer of decommitted amounts to the 11 <sup>th</sup> EDF performance reserve from previous EDFs | –          | –         | (112)                | 112                  | –     |
| Balance at 31.12.2018                                                                              | (2 509)    | 2 137     | 55                   | 317                  | –     |

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 10<sup>th</sup> and 11<sup>th</sup> EDFs can be committed only under specific conditions set out in the Internal Agreements.

## 3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

### REVENUE

EUR millions

|                                        | Note | 2018 | 2017 |
|----------------------------------------|------|------|------|
| Revenue from non-exchange transactions | 3.1  | 4    | 61   |
| Revenue from exchange transactions     | 3.2  | 57   | 25   |
| Total                                  |      | 60   | 87   |

### 3.1. REVENUE FROM NON-EXCHANGE TRANSACTIONS

EUR millions

|                          | Note  | Eighth EDF | Ninth EDF | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | 2018 | 2017 |
|--------------------------|-------|------------|-----------|----------------------|----------------------|------|------|
| Recovery of expenses     |       | 0          | 3         | 14                   | 3                    | 21   | 19   |
| Recovery of STABEX funds |       | –          | –         | 0                    | –                    | 0    | 0    |
| Co-financing revenue     | 3.1.1 | –          | –         | (18)                 | 1                    | (17) | 42   |
| Total                    |       | 0          | 3         | (3)                  | 4                    | 4    | 61   |

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

EUR millions

|                                                         | 2018        | 2017       |
|---------------------------------------------------------|-------------|------------|
| <b>Direct Management</b>                                | <b>4</b>    | <b>5</b>   |
| <i>Implemented by:</i>                                  |             |            |
| <i>Commission</i>                                       | <i>1</i>    | <i>1</i>   |
| <i>EU delegations</i>                                   | <i>3</i>    | <i>4</i>   |
| <b>Indirect Management</b>                              | <b>0</b>    | <b>56</b>  |
| <i>Implemented by :</i>                                 |             |            |
| <i>Third countries</i>                                  | <i>(13)</i> | <i>55</i>  |
| <i>International organisations</i>                      | <i>12</i>   | <i>2</i>   |
| <i>Public law bodies</i>                                | <i>0</i>    | <i>0</i>   |
| <i>Private law bodies with a public service mission</i> | <i>1</i>    | <i>(1)</i> |
| <b>Total</b>                                            | <b>4</b>    | <b>61</b>  |

### 3.1.1. Co-financing revenue

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

### 3.2. REVENUE FROM EXCHANGE TRANSACTIONS

EUR millions

|                          | Eighth EDF | Ninth EDF | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | 2018      | 2017      |
|--------------------------|------------|-----------|----------------------|----------------------|-----------|-----------|
| <i>Financial revenue</i> | <i>0</i>   | <i>2</i>  | <i>8</i>             | <i>1</i>             | <i>10</i> | <i>4</i>  |
| <i>Other revenue</i>     | <i>1</i>   | <i>6</i>  | <i>27</i>            | <i>12</i>            | <i>46</i> | <i>22</i> |
| <b>Total</b>             | <b>1</b>   | <b>8</b>  | <b>35</b>            | <b>13</b>            | <b>57</b> | <b>25</b> |

Financial revenue comprises interest from the Trust Funds and interest on pre-financing.

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

## EXPENSES

### 3.3. AID INSTRUMENTS

EUR millions

|                                                    | Eighth EDF | Ninth EDF  | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | 2018         | 2017         |
|----------------------------------------------------|------------|------------|----------------------|----------------------|--------------|--------------|
| <i>Programmable aid</i>                            | <i>(0)</i> | <i>1</i>   | <i>532</i>           | <i>1 468</i>         | <i>2 001</i> | <i>2 150</i> |
| <i>Macro-economic support</i>                      | <i>–</i>   | <i>26</i>  | <i>–</i>             | <i>–</i>             | <i>26</i>    | <i>21</i>    |
| <i>Sectoral policy</i>                             | <i>–</i>   | <i>2</i>   | <i>–</i>             | <i>–</i>             | <i>2</i>     | <i>(9)</i>   |
| <i>Intra ACP projects</i>                          | <i>–</i>   | <i>27</i>  | <i>389</i>           | <i>581</i>           | <i>998</i>   | <i>1 112</i> |
| <i>Emergency aid</i>                               | <i>–</i>   | <i>3</i>   | <i>60</i>            | <i>811</i>           | <i>873</i>   | <i>289</i>   |
| <i>Other aid programmes related to former EDFs</i> | <i>–</i>   | <i>0</i>   | <i>–</i>             | <i>–</i>             | <i>0</i>     | <i>(1)</i>   |
| <i>Institutional support</i>                       | <i>–</i>   | <i>–</i>   | <i>3</i>             | <i>15</i>            | <i>18</i>    | <i>23</i>    |
| <i>Compensation export receipts</i>                | <i>0</i>   | <i>(0)</i> | <i>–</i>             | <i>–</i>             | <i>0</i>     | <i>(1)</i>   |
| <i>Contributions to Trust Funds</i>                | <i>–</i>   | <i>–</i>   | <i>–</i>             | <i>312</i>           | <i>312</i>   | <i>114</i>   |
| <b>Total</b>                                       | <b>(0)</b> | <b>59</b>  | <b>984</b>           | <b>3 187</b>         | <b>4 230</b> | <b>3 700</b> |

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

The increase in overall expenses on aid instruments is mainly in the 11<sup>th</sup> EDF. This is in line



with the lifecycle of this EDF. The 11<sup>th</sup> EDF started in 2015 and 2018 was thus the fourth year of its existence. In 2018 the 11<sup>th</sup> EDF reached maturity with regards to the implementation of adopted actions and thus the expenses have increased compared to 2017. The number of open contracts in the 11<sup>th</sup> EDF increased from 1,600 in 2017 to 2,300 in 2018.

This increase is in line with the increase in clearings of pre-financing and increase in accrued charges.

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

### 3.4. CO-FINANCING EXPENSES

EUR millions

|              | Eighth EDF | Ninth EDF | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | 2018 | 2017 |
|--------------|------------|-----------|----------------------|----------------------|------|------|
| Co-financing | –          | –         | (18)                 | 1                    | (17) | 42   |

Included under this heading are the expenses incurred on co-financing projects in 2018. It should be noted that the expenses incurred include estimated amounts related to the cut-off exercise (and consequently reversals of the estimated amounts related to last year). Because the reversals of the 2017 estimated expenses (EUR 52 million) exceeded the expenses incurred in 2018 (EUR 36 million), the co-financing expenses are negative for 2018.

Corresponding negative revenue has been recognised in the statement of financial performance (see note 3.1.1).

### 3.5. AID INSTRUMENTS AND CO-FINANCING EXPENSES BY MANAGEMENT TYPE

EUR millions

|                                                            | 2018         | 2017         |
|------------------------------------------------------------|--------------|--------------|
| <b>Direct Management</b>                                   | <b>1 755</b> | <b>1 447</b> |
| Implemented by:                                            |              |              |
| Commission                                                 | 122          | 122          |
| EU executive agencies                                      | 31           | 26           |
| Trust Funds                                                | 599          | 89           |
| EU delegations                                             | 1 003        | 1 209        |
| <b>Indirect Management</b>                                 | <b>2 458</b> | <b>2 295</b> |
| Implemented by:                                            |              |              |
| EIB and EIF                                                | 44           | 48           |
| International organisations                                | 1 091        | 1 171        |
| Private law bodies with a public service mission           | 114          | (20)         |
| Public law bodies                                          | 231          | 356          |
| Third countries                                            | 977          | 739          |
| EU bodies with Public Private Partnership                  | 1            | –            |
| Private law bodies implementing Public Private Partnership | 0            | 0            |
| <b>Total</b>                                               | <b>4 213</b> | <b>3 742</b> |

### 3.6. FINANCE COSTS

EUR millions

|                           | Eighth EDF | Ninth EDF  | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | 2018       | 2017     |
|---------------------------|------------|------------|----------------------|----------------------|------------|----------|
| Write-down of receivables | (0)        | (1)        | (5)                  | (1)                  | (7)        | 9        |
| Other financial expenses  | –          | –          | –                    | (0)                  | (0)        | (1)      |
| <b>Total</b>              | <b>(0)</b> | <b>(1)</b> | <b>(5)</b>           | <b>(1)</b>           | <b>(7)</b> | <b>8</b> |

The heading write-down of receivables comprises the estimate of expenses on irrecoverable receivables. Because the estimate also includes reversals of the previous year's estimation, the overall expenses were negative in 2018 (from EUR 34 million in 2017 to EUR 27 million in 2018 – see note 2.3.1).

### 3.7. OTHER EXPENSES

EUR millions

|                                  | Eighth EDF | Ninth EDF | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | 2018       | 2017       |
|----------------------------------|------------|-----------|----------------------|----------------------|------------|------------|
| Administrative and IT expenses   | (0)        | (0)       | 45                   | 67                   | 112        | 107        |
| Provision for risks and charges  | –          | –         | –                    | (4)                  | (4)        | –          |
| Realised losses on trade debtors | 0          | 0         | 0                    | –                    | 1          | 3          |
| Exchange losses                  | 0          | 6         | 26                   | 7                    | 39         | 44         |
| <b>Total</b>                     | <b>1</b>   | <b>7</b>  | <b>71</b>            | <b>70</b>            | <b>148</b> | <b>154</b> |

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

## 4. CONTINGENT ASSETS & LIABILITIES AND OTHER SIGNIFICANT DISCLOSURES

### 4.1. CONTINGENT ASSETS

EUR millions

|                        | Eighth EDF | Ninth EDF | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | 31.12.2018 | 31.12.2017 |
|------------------------|------------|-----------|----------------------|----------------------|------------|------------|
| Performance guarantees | –          | 0         | 10                   | 0                    | 11         | 10         |
| Retention guarantees   | –          | 0         | 6                    | –                    | 7          | 8          |
| <b>Total</b>           | <b>–</b>   | <b>1</b>  | <b>16</b>            | <b>0</b>             | <b>17</b>  | <b>18</b>  |

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 the indirect mode, the guarantees belong to a contracting authority other than the EDF and they are therefore not recorded by the EDF. In 2018 those guarantees amounted to EUR 501 million.

### 4.2. OTHER SIGNIFICANT DISCLOSURES

#### 4.2.1. Outstanding commitments not yet expensed

The amount disclosed below is the budgetary RAL ('Reste à Liquider') less related amounts that have been included as expenses in the statement of financial performance. The budgetary RAL is an amount representing the 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 millions

|                                          | Eighth EDF | Ninth EDF  | 10 <sup>th</sup> EDF | 11 <sup>th</sup> EDF | 31.12.2018   | 31.12.2017   |
|------------------------------------------|------------|------------|----------------------|----------------------|--------------|--------------|
| Outstanding commitments not yet expensed | 89         | (1)        | 983                  | 8 009                | 9 080        | 8 508        |
| <b>Total</b>                             | <b>89</b>  | <b>(1)</b> | <b>983</b>           | <b>8 009</b>         | <b>9 080</b> | <b>8 508</b> |

At 31 December 2018 the budgetary RAL totalled EUR 10,616 million (2017: EUR 9,745 million).

#### **4.2.2. The United Kingdom's withdrawal from the European Union**

##### *Background*

On 23 June 2016 a majority of the citizens of the United Kingdom who voted in the referendum on membership of the European Union voted to leave the EU. On 29 March 2017 the United Kingdom formally notified the European Council of its intention to leave the EU and the European Atomic Energy Community (Euratom). In doing so it triggered Article 50 of the Treaty on European Union, which sets out the procedure for a Member State to withdraw from the Union.

##### *The negotiation process*

On 19 March 2018 the Commission published a draft of the Withdrawal Agreement that outlined the progress made in the negotiations. In the financial settlement part of the Withdrawal Agreement, the EU and the UK translated the progress achieved in the first phase of negotiations into a legal text.

A Joint Report was published on 14 November 2018 reporting agreement at negotiators' level on the full text of the draft Withdrawal Agreement, and on an outline of the Political Declaration on the framework for the future relationship between the United Kingdom and the European Union. On the same day, this updated and agreed draft Withdrawal Agreement was published, in which the UK agreed to pay all its obligations under the current Multiannual Financial Framework (MFF) and previous financial perspectives as if it were still a Member State, including its share of the Union's liabilities and contingent liabilities.

##### *With regard to the EDF*

The draft Withdrawal Agreement states that the United Kingdom shall remain party to the EDF until the closure of the 11<sup>th</sup> EDF and all previous unclosed EDFs, and shall in this respect assume the same obligations as the Member States under the Internal Agreement by which it was set up, as well as the obligations resulting from previous EDFs until their closure. It may participate, as observer, without voting rights, in the EDF Committee.

The draft Withdrawal Agreement also states that, where the amounts from projects under the 10<sup>th</sup> EDF or from previous EDFs have not been committed or have been decommitted on the date of entry into force of this agreement, the United Kingdom's share of those amounts shall not be reused. The same applies to the United Kingdom share of funds not committed or decommitted amounts under 11<sup>th</sup> EDF after 31 December 2020.

At the time of transmission of these accounts the actual departure date and manner of the departure (with or without agreement) is not yet known. Based on this current situation, there is no financial impact to be reported in the EDF financial statements as at 31 December 2018.

## **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 11<sup>th</sup> EDF Financial Regulation and in the Internal Agreement.

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

- The EDF contributions are paid by Member States in special accounts opened with the bank

of issue of each Member State or the financial institution designated by it. The amounts of the contributions shall remain in those special accounts until the payments of EDF need to be made.

- EDF contributions are paid by Member States in EUR, while the EDF's payments are denominated in EUR and in other currencies, including less well-known ones.
- Bank accounts opened by the Commission on behalf of the EDF may not be overdrawn.

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

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

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

## 5.2. CURRENCY RISK

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

EUR millions

|                                          | 31.12.2018 |          |          |          |              |             |              |  | 31.12.2017 |          |          |          |              |             |              |
|------------------------------------------|------------|----------|----------|----------|--------------|-------------|--------------|--|------------|----------|----------|----------|--------------|-------------|--------------|
|                                          | USD        | GBP      | DKK      | SEK      | EUR          | Other       | Total        |  | USD        | GBP      | DKK      | SEK      | EUR          | Other       | Total        |
| <b>Financial assets</b>                  |            |          |          |          |              |             |              |  |            |          |          |          |              |             |              |
| <i>Receivables and recoverables</i>      | 63         | –        | 0        | –        | 67           | 8           | 138          |  | 64         | –        | –        | –        | 26           | 2           | 92           |
| <i>Cash and cash equivalents</i>         | 1          | 0        | –        | –        | 386          | –           | 387          |  | 4          | 0        | –        | –        | 344          | –           | 347          |
| <b>Total</b>                             | <b>64</b>  | <b>0</b> | <b>0</b> | <b>–</b> | <b>453</b>   | <b>8</b>    | <b>525</b>   |  | <b>68</b>  | <b>0</b> | <b>–</b> | <b>–</b> | <b>370</b>   | <b>2</b>    | <b>439</b>   |
| <b>Financial liabilities</b>             |            |          |          |          |              |             |              |  |            |          |          |          |              |             |              |
| <i>Non-current financial liabilities</i> | –          | –        | –        | –        | (18)         | –           | (18)         |  | –          | –        | –        | –        | (14)         | –           | (14)         |
| <i>Payables</i>                          | (1)        | –        | –        | –        | (218)        | (22)        | (241)        |  | 0          | –        | –        | –        | (533)        | (30)        | (563)        |
| <b>Total</b>                             | <b>(1)</b> | <b>–</b> | <b>–</b> | <b>–</b> | <b>(236)</b> | <b>(22)</b> | <b>(259)</b> |  | <b>0</b>   | <b>–</b> | <b>–</b> | <b>–</b> | <b>(547)</b> | <b>(30)</b> | <b>(577)</b> |
| <b>Total</b>                             | <b>63</b>  | <b>0</b> | <b>0</b> | <b>–</b> | <b>197</b>   | <b>(14)</b> | <b>247</b>   |  | <b>68</b>  | <b>0</b> | <b>–</b> | <b>–</b> | <b>(177)</b> | <b>(28)</b> | <b>(138)</b> |

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

### 5.3. INTEREST RATE RISK

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

Interest is accrued on balances it holds in its different banks accounts. The Commission, on behalf of the EDF, has therefore put in place measures to ensure that interest earned regularly 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 remunerated at rates lower than market rates.

### 5.4. CREDIT RISK (COUNTERPARTY RISK)

**Financial assets that are neither past due nor impaired:**

EUR millions

|                                                    | Total      | Neither past due nor impaired | Past due but not impaired |           |           |
|----------------------------------------------------|------------|-------------------------------|---------------------------|-----------|-----------|
|                                                    |            |                               | < 1 year                  | 1-5 years | > 5 years |
| Exchange receivables and non-exchange recoverables | 138        | 121                           | 12                        | 5         | –         |
| <b>Total at 31.12.2018</b>                         | <b>138</b> | <b>121</b>                    | <b>12</b>                 | <b>5</b>  | <b>–</b>  |
| Exchange receivables and non-exchange recoverables | 92         | 92                            | 0                         | –         | –         |
| <b>Total at 31.12.2017</b>                         | <b>92</b>  | <b>92</b>                     | <b>0</b>                  | <b>–</b>  | <b>–</b>  |

**Financial assets by risk category:**

EUR millions

|                                                | 31.12.2018  |            |            | 31.12.2017  |            |            |
|------------------------------------------------|-------------|------------|------------|-------------|------------|------------|
|                                                | Receivables | Cash       | Total      | Receivables | Cash       | Total      |
| Counterparties with external credit rating     |             |            |            |             |            |            |
| Prime and high grade                           | 5           | 303        | 308        | 3           | 103        | 106        |
| Upper medium grade                             | –           | 80         | 80         | 0           | 240        | 240        |
| Lower medium grade                             | –           | 4          | 4          | 3           | 4          | 7          |
| Non- investment grade                          | –           | 0          | 0          | 1           | 0          | 2          |
| <b>Total</b>                                   | <b>5</b>    | <b>387</b> | <b>391</b> | <b>7</b>    | <b>347</b> | <b>354</b> |
| Counterparties without external credit rating  |             |            |            |             |            |            |
| Group 1 (debtors without defaults in the past) | 133         | 0          | 134        | 86          | 0          | 86         |
| Group 2 (debtors with defaults in the past)    | –           | –          | –          | –           | –          | –          |
| <b>Total</b>                                   | <b>133</b>  | <b>0</b>   | <b>134</b> | <b>86</b>   | <b>0</b>   | <b>86</b>  |
| <b>Total</b>                                   | <b>138</b>  | <b>387</b> | <b>525</b> | <b>92</b>   | <b>347</b> | <b>440</b> |

Funds in the categories *non-investment grade* and *lower medium grade* relate mainly to

Member State contributions to the EDF paid to the special accounts opened by Member States in accordance with Article 20(3) of the EDF FR. According to this regulation the amount of such contributions must remain in those special accounts until the payments need to be made.

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

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

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

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

## 5.5. LIQUIDITY RISK

### Maturity analysis of financial liabilities by remaining contractual maturity

EUR millions

|                              | < 1 year   | 1-5 years | > 5 years | Total      |
|------------------------------|------------|-----------|-----------|------------|
| <i>Financial liabilities</i> | 241        | 7         | 11        | 259        |
| <b>Total at 31.12.2018</b>   | <b>241</b> | <b>7</b>  | <b>11</b> | <b>259</b> |
| <i>Financial liabilities</i> | 563        | 13        | 1         | 577        |
| <b>Total at 31.12.2017</b>   | <b>563</b> | <b>13</b> | <b>1</b>  | <b>577</b> |

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

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

In order to ensure that treasury resources are always sufficient to cover the payments to be executed in any given month, information on the treasury situation is regularly exchanged between the Commission'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 signing 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 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 millions*

|                                                                                 | 2018           | 2017           |
|---------------------------------------------------------------------------------|----------------|----------------|
| <b>ECONOMIC RESULT OF THE YEAR</b>                                              | <b>(4 293)</b> | <b>(3 818)</b> |
| <b>Revenue</b>                                                                  |                |                |
| <i>Entitlements not affecting the budget result</i>                             | (1)            | (7)            |
| <i>Entitlements established in current year but not yet collected</i>           | (11)           | (3)            |
| <i>Entitlements established in previous years and collected in current year</i> | 11             | 29             |
| <i>Net effect of pre-financing</i>                                              | 36             | 57             |
| <i>Accrued revenue (net)</i>                                                    | (39)           | (62)           |
| <i>Other</i>                                                                    | (1)            | (2)            |
| <b>Expenses</b>                                                                 |                |                |
| <i>Expenses of the current year not yet paid</i>                                | 115            | 19             |
| <i>Expenses of previous years paid in the current year</i>                      | (366)          | (60)           |
| <i>Net effect of pre-financing</i>                                              | (179)          | (685)          |
| <i>Accrued expenses (net)</i>                                                   | 659            | 373            |
|                                                                                 |                |                |
| <b>BUDGET RESULT OF THE YEAR</b>                                                | <b>(4 069)</b> | <b>(4 158)</b> |

### 8.1. RECONCILING ITEMS - REVENUE

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

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

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



purposes.

The net effect of pre-financing is the clearing of the recovered pre-financing amounts. This is a cash receipt which has no impact on the economic result.

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

## **8.2. RECONCILING ITEMS – EXPENDITURE**

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

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

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

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

# FINANCIAL STATEMENTS OF THE EU TRUST FUNDS CONSOLIDATED IN EDF

## **PROVISIONAL ANNUAL ACCOUNTS OF THE BÊKOU EU TRUST FUND 2018<sup>18</sup>**

### **BACKGROUND INFORMATION ON THE BÊKOU EU TRUST FUND**

#### **General background on Union Trust Funds**

In accordance with Articles 234 and 235 of the Financial Regulation applicable to the general budget of the Union (EU FR)<sup>19</sup> and Article 35 of the Financial Regulation applicable to the 11<sup>th</sup> European Development Fund (EDF FR)<sup>20</sup>, the European Commission may establish Union trust funds for external actions ('Union trust funds'). 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 with a decision after consulting 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.

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 board includes a representative of each non-contributing Member State as an observer. The rules for the composition of the board and its internal rules shall be laid down in the constitutive agreement of the Union trust fund.

Union trust funds are established for a limited duration as determined in their constitutive agreement. That duration may be extended upon request of the board of the Union trust fund and upon presentation by the Commission of a report justifying the extension. The European Parliament and/or the Council may request the Commission to discontinue the appropriations for the Trust Fund or revise the constitutive act with a view to liquidate it.

The accounting officer of the Commission serves as the accounting officer of the Union

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

<sup>19</sup> 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,

<sup>20</sup> Council regulation (EU) 2018/1877 of 26 November 2018 on the financial regulation applicable to the 11<sup>th</sup> European Development Fund, and repealing Regulation (EU) 2015/323

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.

### Current EU Trust Funds

To date, the Commission has set up four EUTFs:

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

Further information is available on the websites of individual EUTFs:

- Bekou - [http://ec.europa.eu/europeaid/bekou-trust-fund-introduction\\_en](http://ec.europa.eu/europeaid/bekou-trust-fund-introduction_en)
- Madad - [http://ec.europa.eu/enlargement/neighbourhood/countries/syria/madad/index\\_en.htm](http://ec.europa.eu/enlargement/neighbourhood/countries/syria/madad/index_en.htm)
- Africa - [http://ec.europa.eu/europeaid/regions/africa/eu-emergency-trust-fund-africa\\_en](http://ec.europa.eu/europeaid/regions/africa/eu-emergency-trust-fund-africa_en)
- Colombia - [http://ec.europa.eu/europeaid/eu-trust-fund-colombia\\_en](http://ec.europa.eu/europeaid/eu-trust-fund-colombia_en)

### The Bêkou Trust Fund

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

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

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

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

### Annual accounts of the Bêkou Trust Fund

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

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

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

### Highlights of the year

The Bêkou EU Trust Fund (Bêkou EUTF) aims to ensure access to basic services, support economic recovery and job creation, and promote social cohesion and reconciliation. Since its creation, the Bêkou EUTF has adopted 16 programmes and has reached more than 2 million beneficiaries.

Despite the existence of a democratically elected government and its efforts to return to stability, the security situation in the CAR remains volatile. It is in this complex and fragile context, where the Bêkou EUTF takes full advantage of its comparative advantages of flexibility and adaptability to changing circumstances. Additionally, the Bêkou EUTF remains the only instrument building resilience for both the population and the state, in a true Linking Relief Rehabilitation and Development (LRRD) approach.

Given the current situation in CAR and in view of the expiration of the Bêkou EUTF in July 2019, in November 2018, the EUTF Board formally requested an extension of 18 months, thus bringing the total duration of the Bêkou EUTF from 60 months to 78 months. The official procedure, which includes a consultation of the European Parliament and the Council, was launched in December 2018.

The operational highlights of the 2018 are the following:

- The Bêkou EUTF adopted a new action for a total amount of EUR 35 million in the sector of health and increased by EUR 2 million each the budget of two already adopted actions in the sectors of economic recovery and promotion of social cohesion, dialogue and reconciliation.
- The Bêkou EUTF Results Framework was adopted, responding to the Court of Auditors' recommendation on the identification of SMART objectives at a EUTF level. This strategic tool will better demonstrate the overall results of the Bêkou EUTF actions.
- The Bêkou EUTF projects were marked by the relative stability in the north-eastern and south-western parts of the country that called for additional interventions, the localised conflicts in Bangui and the hinterland, as well as the redeployment of public officials outside Bangui.

On the financial side, by the end of 2018, pledges by EUTF contributors amounted to more than EUR 242 million. This is an increase of EUR 6 million compared to 2017. Only EUR 5 million out of these EUR 242 million remain to be certified.

In terms of contracts, the Bêkou EUTF signed 30 new contracts in 2018 for a total amount of nearly EUR 80 million (representing 48% of the total amount contracted since its creation). They contribute to the implementation of its programmes in the sectors of health, economic recovery, rural resilience and job creation, water and sanitation, reconciliation and opening-up of regions.

Last but not least, more than EUR 57 million (representing nearly 50% of the total amount paid since the creation of Bêkou EUTF) was paid in 2018 on top of payments made during previous years; total disbursements have nearly reached EUR 119 million since the creation of the Bêkou EUTF.

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

- Pre-financing: an increase of EUR 24,839,000 resulting from the high number of new contracts signed and advances paid out;
- Cash and cash equivalents: a decrease of EUR 26,017,000 is mainly caused by the increased payments of pre-financing, highlighted above;
- Outstanding commitments not yet expensed: an increase from EUR 25,310,000 to EUR 54,645,000 due to the new contracts.

## BALANCE SHEET

EUR '000

|                                                    | 31.12.2018      | 31.12.2017      |
|----------------------------------------------------|-----------------|-----------------|
| <b>NON-CURRENT ASSETS</b>                          |                 |                 |
| Pre-financing                                      | 3 443           | 686             |
|                                                    | 3 443           | 686             |
| <b>CURRENT ASSETS</b>                              |                 |                 |
| Pre-financing                                      | 29 546          | 7 465           |
| Exchange receivables and non-exchange recoverables | 1 138           | 877             |
| Cash and cash equivalents                          | 13 926          | 39 943          |
|                                                    | 44 611          | 48 285          |
| <b>TOTAL ASSETS</b>                                | <b>48 054</b>   | <b>48 971</b>   |
| <b>NON-CURRENT LIABILITIES</b>                     |                 |                 |
| Financial liabilities                              | (42 737)        | (44 720)        |
|                                                    | (42 737)        | (44 720)        |
| <b>CURRENT LIABILITIES</b>                         |                 |                 |
| Payables                                           | (918)           | (716)           |
| Accrued charges and deferred revenue               | (4 399)         | (3 536)         |
|                                                    | (5 317)         | (4 252)         |
| <b>TOTAL LIABILITIES</b>                           | <b>(48 054)</b> | <b>(48 971)</b> |
| <b>NET ASSETS</b>                                  | <b>–</b>        | <b>–</b>        |
| <b>FUNDS &amp; RESERVES</b>                        |                 |                 |
| Accumulated surplus                                | –               | –               |
| Economic result of the year                        | –               | –               |
| <b>NET ASSETS</b>                                  | <b>–</b>        | <b>–</b>        |

## STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

|                                        | 2018            | 2017            |
|----------------------------------------|-----------------|-----------------|
| <b>REVENUE</b>                         |                 |                 |
| Revenue from non-exchange transactions |                 |                 |
| Revenue from donations                 | 33 682          | 29 620          |
|                                        | 33 682          | 29 620          |
| Revenue from exchange transactions     |                 |                 |
| Financial revenue                      | 1               | 1               |
|                                        | 1               | 1               |
| <b>Total Revenue</b>                   | <b>33 683</b>   | <b>29 621</b>   |
| <b>EXPENSES</b>                        |                 |                 |
| Operating expenses                     | (32 825)        | (28 918)        |
| Other expenses                         | (858)           | (703)           |
| <b>Total Expenses</b>                  | <b>(33 683)</b> | <b>(29 621)</b> |
| <b>ECONOMIC RESULT OF THE YEAR</b>     | <b>–</b>        | <b>–</b>        |

## CASHFLOW STATEMENT

EUR '000

|                                                                                  | 2018            | 2017           |
|----------------------------------------------------------------------------------|-----------------|----------------|
| <i>Economic result of the year</i>                                               | –               | –              |
| <b>Operating activities</b>                                                      |                 |                |
| <i>(Increase)/decrease in pre-financing</i>                                      | (24 839)        | 7 912          |
| <i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i> | (261)           | 578            |
| <i>Increase/(decrease) in financial liabilities</i>                              | (1 982)         | (14 620)       |
| <i>Increase/(decrease) in payables</i>                                           | 202             | 716            |
| <i>Increase/(decrease) in accrued charges and deferred revenue</i>               | 863             | 2 321          |
| <b>NET CASHFLOW</b>                                                              | <b>(26 017)</b> | <b>(3 092)</b> |
| <i>Net increase/(decrease) in cash and cash equivalents</i>                      | (26 017)        | (3 092)        |
| <i>Cash and cash equivalents at the beginning of the year</i>                    | 39 943          | 43 036         |
| <i>Cash and cash equivalents at year-end</i>                                     | 13 926          | 39 943         |

## STATEMENT OF CHANGES IN NET ASSETS

EUR '000

|                                    | Accumulated surplus/<br>(deficit) | Economic result of the<br>year | Net assets |
|------------------------------------|-----------------------------------|--------------------------------|------------|
| <b>BALANCE AS AT 31.12.2017</b>    | –                                 | –                              | –          |
| <i>Economic result of the year</i> | –                                 | –                              | –          |
| <b>BALANCE AS AT 31.12.2018</b>    | –                                 | –                              | –          |

## **PROVISIONAL ANNUAL ACCOUNTS OF THE EUTF AFRICA 2018<sup>21</sup>**

### **BACKGROUND INFORMATION ON THE EUTF FOR AFRICA**

#### **General background on Union Trust Funds**

In accordance with Articles 234 and 235 of the Financial Regulation applicable to the general budget of the Union (EU FR)<sup>22</sup> and Article 35 of the Financial Regulation applicable to the 11<sup>th</sup> European Development Fund (EDF FR)<sup>23</sup>, the European Commission may establish Union trust funds for external actions ('Union trust funds'). 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 with a decision after consulting 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.

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 board includes a representative of each non-contributing Member State as an observer. The rules for the composition of the board and its internal rules shall be laid down in the constitutive agreement of the Union trust fund.

Union trust funds are established for a limited duration as determined in their constitutive agreement. That duration may be extended upon request of the board of the Union trust fund and upon presentation by the Commission of a report justifying the extension. The European Parliament and/or the Council may request the Commission to discontinue the appropriations for the Trust Fund or revise the constitutive act with a view to liquidate it.

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.

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<sup>21</sup> It should be noted that due to the rounding of figures into thousands of euros, some financial data in the tables may appear not to add-up.

<sup>22</sup> 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

<sup>23</sup> Council regulation (EU) 2018/1877 of 26 November 2018 on the financial regulation applicable to the 11<sup>th</sup> European Development Fund, and repealing Regulation (EU) 2015/323

## Current EU Trust Funds

To date, the Commission has set up four EUTFs:

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

Further information is available on the websites of individual EUTFs:

- Bekou - [http://ec.europa.eu/europeaid/bekou-trust-fund-introduction\\_en](http://ec.europa.eu/europeaid/bekou-trust-fund-introduction_en)
- Madad - [http://ec.europa.eu/enlargement/neighbourhood/countries/syria/madad/index\\_en.htm](http://ec.europa.eu/enlargement/neighbourhood/countries/syria/madad/index_en.htm)
- Africa - [http://ec.europa.eu/europeaid/regions/africa/eu-emergency-trust-fund-africa\\_en](http://ec.europa.eu/europeaid/regions/africa/eu-emergency-trust-fund-africa_en)
- Colombia - [http://ec.europa.eu/europeaid/eu-trust-fund-colombia\\_en](http://ec.europa.eu/europeaid/eu-trust-fund-colombia_en)

## The EUTF for Africa

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

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

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

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

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

## Annual accounts of the EUTF for Africa

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



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

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

### Highlights of the year

As of 31 December 2018, resources pledged to the EUTF Africa amounted to approximately EUR 4.2 billion. This includes around EUR 3.7 billion from the European Development Fund (EDF) and EU financial instruments including the Development Cooperation Instrument (DCI), the European Neighbourhood Instrument (ENI), the Asylum, Migration and Integration Fund (AMIF) and funding from the Directorate-General for European Civil Protection and Humanitarian Aid Operations (DG ECHO), as well as EUR 489.5 million from EU Member States and other donors (Switzerland and Norway).

In the course of 2018, the overall resources of the EUTF Africa increased by EUR 902 million, including new pledges of EUR 674 million from the EDF and EUR 117 million from EU Budget. The EUTF Africa received 24 new pledges from EU Member States and other donors amounting to EUR 110 million (EUR 49 million to the Sahel and Lake Chad window, EUR 47 million to the North of Africa window and EUR 14 million to the Horn of Africa window). All pledges from EU Member States and other donors made in 2018 plus an outstanding pledge of 2017 were certified by the end of 2018. The conclusions of the European Council of 28 June 2018 called on the EU and its Member States to provide additional funding to the EUTF Africa. As a follow-up, the Commission adopted on 6 July a decision to transfer EUR 500 million from the 11<sup>th</sup> EDF reserve.

With regards the state of implementation of the EUTF Africa in the year 2018, 45 new programmes were adopted as well as 13 top-ups across the three regions including cross-window programmes (16 in the Sahel/Lake Chad, 26 in the Horn of Africa and 9 in the North of Africa and 7 cross-window). This brings, as of the end of 2018, the total number of programmes approved by Operational committees to 187 for a total of EUR 3,590 million. As of the end of 2018, contracts signed with implementing partners have reached 366, for an overall amount of EUR 2,461 million, of which EUR 949.3 million in new operational contracts for 2018 only. Modifications to old contracts bring the total operational contracted amount in 2018 to 959.9 million. The contracting rate as of the end of 2018 has improved compared to the contracting rate as of the end of 2017 (69% of signed contracts over approved funding as opposed to 62.9%).

In the course of 2018, the EUTF Africa has further intensified its efforts together with its African and European partners, 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. It continued addressing the root causes of destabilization, forced displacement and irregular migration, by promoting development and security. During its third year, the EUTF Africa has further demonstrated its added-value as a swift and effective implementation tool which facilitates political dialogue with partner countries, applies innovative approaches and produces concrete results by pooling together funding and expertise from a variety of stakeholders.

Through the EUTF Africa, over 5.3 million vulnerable people benefitted from basic services and food security and nutrition programmes. Over 150,000 people were reached by information campaigns on resilience-building practices and basic rights and 96,000 migrants, or potential migrants, were reached out by information campaign on migration and risks linked to irregular migration. Through the EU-IOM Initiative, the EUTF Africa

has supported 42,628 vulnerable migrants voluntary returns mostly from Libya (18,329) and Niger (17,226), and more than 58 000 vulnerable migrants were assisted upon return to their country of origin. Through the Better Migration Management programme in the Horn of Africa alone, the EUTF Africa has already assisted almost 11,000 migrants and forcibly displaced people and has trained nearly 1,600 persons on migration management.

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

- Pre-financing: increased by EUR 52,157,000 as advances on the new contracts were paid out;
- Payables and accrued charges: increased by EUR 85,336,000 as more cost claims are processed but also more expenses must be accrued for;
- Expenses: increased from EUR 279,299,000 in 2017 to EUR 585,345,000 in 2018 as the Trust Fund is in its third year of existence and many more contracts are being implemented;
- Outstanding commitments not yet expensed increased from EUR 926,139,000 to EUR 1,308,886,000 due to the new contracts.

## BALANCE SHEET

EUR '000

|                                                    | 31.12.2018       | 31.12.2017       |
|----------------------------------------------------|------------------|------------------|
| <b>NON-CURRENT ASSETS</b>                          |                  |                  |
| Pre-financing                                      | 34 826           | 52 990           |
|                                                    | <b>34 826</b>    | <b>52 990</b>    |
| <b>CURRENT ASSETS</b>                              |                  |                  |
| Pre-financing                                      | 267 579          | 197 258          |
| Exchange receivables and non-exchange recoverables | 16 656           | 3 020            |
| Cash and cash equivalents                          | 146 864          | 162 571          |
|                                                    | <b>431 099</b>   | <b>362 849</b>   |
| <b>TOTAL ASSETS</b>                                | <b>465 925</b>   | <b>415 838</b>   |
| <b>NON-CURRENT LIABILITIES</b>                     |                  |                  |
| Financial liabilities                              | (361 462)        | (396 713)        |
|                                                    | <b>(361 462)</b> | <b>(396 713)</b> |
| <b>CURRENT LIABILITIES</b>                         |                  |                  |
| Payables                                           | (12 733)         | (526)            |
| Accrued charges and deferred revenue               | (91 729)         | (18 600)         |
|                                                    | <b>(104 462)</b> | <b>(19 126)</b>  |
| <b>TOTAL LIABILITIES</b>                           | <b>(465 925)</b> | <b>(415 838)</b> |
| <b>NET ASSETS</b>                                  | <b>–</b>         | <b>–</b>         |
| <b>FUNDS &amp; RESERVES</b>                        |                  |                  |
| Accumulated surplus                                | –                | –                |
| Economic result of the year                        | –                | –                |
| <b>NET ASSETS</b>                                  | <b>–</b>         | <b>–</b>         |

## STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

|                                               | 2018             | 2017             |
|-----------------------------------------------|------------------|------------------|
| <b>REVENUE</b>                                |                  |                  |
| <i>Revenue from non-exchange transactions</i> |                  |                  |
| <i>Revenue from donations</i>                 | 585 338          | 279 027          |
|                                               | <b>585 338</b>   | <b>279 027</b>   |
| <i>Revenue from exchange transactions</i>     |                  |                  |
| <i>Financial revenue</i>                      | 2                | 2                |
| <i>Other exchange revenue</i>                 | 5                | 270              |
|                                               | <b>6</b>         | <b>271</b>       |
| <b>Total revenue</b>                          | <b>585 345</b>   | <b>279 299</b>   |
| <b>EXPENSES</b>                               |                  |                  |
| <i>Operating expenses</i>                     | (570 297)        | (271 669)        |
| <i>Other expenses</i>                         | (15 047)         | (7 630)          |
| <b>Total expenses</b>                         | <b>(585 345)</b> | <b>(279 299)</b> |
| <b>ECONOMIC RESULT OF THE YEAR</b>            | <b>–</b>         | <b>–</b>         |

## CASHFLOW STATEMENT

EUR '000

|                                                                                  | 2018            | 2017           |
|----------------------------------------------------------------------------------|-----------------|----------------|
| <i>Economic result of the year</i>                                               | –               | –              |
| <b>Operating activities</b>                                                      |                 |                |
| <i>(Increase)/decrease in pre-financing</i>                                      | (52 157)        | (134 662)      |
| <i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i> | (13 636)        | 6 456          |
| <i>Increase/(decrease) in financial liabilities</i>                              | (35 250)        | 258 211        |
| <i>Increase/(decrease) in payables</i>                                           | 12 207          | (177)          |
| <i>Increase/(decrease) in accrued charges and deferred revenue</i>               | 73 129          | 17 864         |
| <b>NET CASHFLOW</b>                                                              | <b>(15 706)</b> | <b>147 691</b> |
| <i>Net increase/(decrease) in cash and cash equivalents</i>                      | (15 706)        | 147 691        |
| <i>Cash and cash equivalents at the beginning of the year</i>                    | 162 571         | 14 879         |
| <i>Cash and cash equivalents at year-end</i>                                     | 146 864         | 162 571        |

## STATEMENT OF CHANGES IN NET ASSETS

EUR '000

|                                    | Accumulated surplus/<br>(deficit) | Economic result of the<br>year | Net assets |
|------------------------------------|-----------------------------------|--------------------------------|------------|
| <b>BALANCE AS AT 31.12.2017</b>    | –                                 | –                              | –          |
| <i>Economic result of the year</i> | –                                 | –                              | –          |
| <b>BALANCE AS AT 31.12.2018</b>    | –                                 | –                              | –          |

# CONSOLIDATED FINANCIAL STATEMENTS OF THE EDF AND THE EU TRUST FUNDS<sup>24</sup>

## CONSOLIDATED BALANCE SHEET

EUR millions

|                                                             | 31.12.2018     | 31.12.2017     |
|-------------------------------------------------------------|----------------|----------------|
| <b>NON-CURRENT ASSETS</b>                                   |                |                |
| <i>Pre-financing</i>                                        | 839            | 636            |
|                                                             | 839            | 636            |
| <b>CURRENT ASSETS</b>                                       |                |                |
| <i>Pre-financing</i>                                        | 1 660          | 1 723          |
| <i>Exchange receivables and non-exchange recoverables</i>   | 156            | 96             |
| <i>Cash and cash equivalents</i>                            | 548            | 550            |
|                                                             | 2 364          | 2 369          |
| <b>TOTAL ASSETS</b>                                         | <b>3 203</b>   | <b>3 005</b>   |
| <b>NON-CURRENT LIABILITIES</b>                              |                |                |
| <i>Provisions</i>                                           | –              | (4)            |
| <i>Financial liabilities</i>                                | (225)          | (292)          |
|                                                             | (225)          | (296)          |
| <b>CURRENT LIABILITIES</b>                                  |                |                |
| <i>Payables</i>                                             | (255)          | (564)          |
| <i>Accrued charges and deferred income</i>                  | (1 377)        | (755)          |
|                                                             | (1 632)        | (1 319)        |
| <b>TOTAL LIABILITIES</b>                                    | <b>(1 857)</b> | <b>(1 615)</b> |
| <b>NET ASSETS</b>                                           | <b>1 346</b>   | <b>1 389</b>   |
| <b>FUNDS &amp; RESERVES</b>                                 |                |                |
| <i>Called fund capital - active EDFs</i>                    | 50 423         | 46 173         |
| <i>Called fund capital from closed EDFs carried forward</i> | 2 252          | 2 252          |
| <i>Economic result carried forward from previous years</i>  | (47 037)       | (43 219)       |
| <i>Economic result of the year</i>                          | (4 293)        | (3 818)        |
| <b>NET ASSETS</b>                                           | <b>1 346</b>   | <b>1 389</b>   |

## CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

EUR millions

|                                               | 2018           | 2017           |
|-----------------------------------------------|----------------|----------------|
| <b>REVENUE</b>                                |                |                |
| <b>Revenue from non-exchange transactions</b> |                |                |
| <i>Recovery activities</i>                    | 4              | 61             |
| <i>Revenue from trust funds donations</i>     | 307            | 194            |
|                                               | 311            | 255            |
| <b>Revenue from exchange transactions</b>     |                |                |
| <i>Financial revenue</i>                      | 10             | 4              |
| <i>Other revenue</i>                          | 46             | 22             |
|                                               | 57             | 26             |
| <b>Total Revenue</b>                          | <b>368</b>     | <b>281</b>     |
| <b>EXPENSES</b>                               |                |                |
| <i>Aid instruments</i>                        | (3 918)        | (3 585)        |
| <i>Expenses implemented by trust funds</i>    | (603)          | (301)          |
| <i>Co-financing expenses</i>                  | 17             | (42)           |
| <i>Finance costs</i>                          | 7              | (8)            |
| <i>Other expenses</i>                         | (164)          | (162)          |
| <b>Total Expenses</b>                         | <b>(4 661)</b> | <b>(4 099)</b> |
| <b>ECONOMIC RESULT OF THE YEAR</b>            | <b>(4 293)</b> | <b>(3 818)</b> |

<sup>24</sup> 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 CASH FLOW STATEMENT

EUR millions

|                                                                                  | 2018       | 2017         |
|----------------------------------------------------------------------------------|------------|--------------|
| <i>Economic result of the year</i>                                               | (4 293)    | (3 818)      |
| <b>Operating activities</b>                                                      |            |              |
| <i>Capital increase - contributions</i>                                          | 4 250      | 3 850        |
| <i>(Increase)/decrease in trust funds contributions</i>                          | (0)        | –            |
| <i>(Increase)/decrease in pre-financing</i>                                      | (141)      | (446)        |
| <i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i> | (60)       | 47           |
| <i>Increase/(decrease) in financial liabilities</i>                              | (67)       | 186          |
| <i>Increase/(decrease) in payables</i>                                           | (309)      | 15           |
| <i>Increase/(decrease) in accrued charges and deferred income</i>                | 622        | (22)         |
| <b>NET CASHFLOW</b>                                                              | <b>(2)</b> | <b>(188)</b> |
| <i>Net increase/(decrease) in cash and cash equivalents</i>                      | (2)        | (188)        |
| <i>Cash and cash equivalents at the beginning of the year</i>                    | 550        | 738          |
| <i>Cash and cash equivalents at year-end</i>                                     | 548        | 550          |

## CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS

EUR millions

|                                         | Fund capital<br>- active<br>EDFs<br>(A) | Uncalled<br>funds -<br>active EDFs<br>(B) | Called fund<br>capital -<br>active EDFs<br>(C) = (A)-(B) | Cumulative<br>Reserves<br>(D) | Called fund<br>capital from<br>closed EDFs<br>carried forward<br>(E) | Total Net<br>Assets<br>(C)+(D)+(E) |
|-----------------------------------------|-----------------------------------------|-------------------------------------------|----------------------------------------------------------|-------------------------------|----------------------------------------------------------------------|------------------------------------|
| <b>BALANCE AS AT 31.12.2016</b>         | <b>73 464</b>                           | <b>31 140</b>                             | <b>42 323</b>                                            | <b>(43 219)</b>               | <b>2 252</b>                                                         | <b>1 357</b>                       |
| <i>Capital increase - contributions</i> |                                         | (4 050)                                   | 4 050                                                    | –                             | –                                                                    | 4 050                              |
| <i>Refund to Member States</i>          | (200)                                   |                                           | (200)                                                    |                               |                                                                      | (200)                              |
| <i>Economic result of the year</i>      | –                                       | –                                         | –                                                        | (3 818)                       | –                                                                    | (3 818)                            |
| <b>BALANCE AS AT 31.12.2017</b>         | <b>73 264</b>                           | <b>27 090</b>                             | <b>46 173</b>                                            | <b>(47 037)</b>               | <b>2 252</b>                                                         | <b>1 389</b>                       |
| <i>Capital increase - contributions</i> |                                         | (4 250)                                   | 4 250                                                    |                               |                                                                      | 4 250                              |
| <i>Economic result of the year</i>      |                                         |                                           | –                                                        | (4 293)                       |                                                                      | (4 293)                            |
| <b>BALANCE AS AT 31.12.2018</b>         | <b>73 264</b>                           | <b>22 840</b>                             | <b>50 423</b>                                            | <b>(51 330)</b>               | <b>2 252</b>                                                         | <b>1 346</b>                       |

## EDF REPORT ON FINANCIAL IMPLEMENTATION - 2018

### INTRODUCTORY NOTE

#### Previous EDFs

- As the 6<sup>th</sup> EDF was closed in 2006 and the 7<sup>th</sup> EDF was closed in 2008, the annual accounts no longer contain implementation tables for these EDFs. However, implementation of the transferred balances can be found in the 9<sup>th</sup> EDF.
- As in past years, to ensure transparency in the presentation of the accounts for 2018, the tables set out separately for the 8<sup>th</sup> EDF the part used for Lomé Convention programming and the part used for programming under the Cotonou Agreement.
- In accordance with article 1(2)(b) of the Internal Agreement of the 9<sup>th</sup> EDF, balances and decommitments of previous EDFs have been transferred to the 9<sup>th</sup> EDF, and, during the life of the 9<sup>th</sup> EDF, have been committed as 9<sup>th</sup> EDF funds.
- In 2018 the Commission launched a special exercise for the closure of the remaining contracts under the 8<sup>th</sup> and 9<sup>th</sup> EDF. A final report on the financial implementation of the 8<sup>th</sup> EDF should be available by end 2019 (and on the 9<sup>th</sup> EDF by end 2020).

#### 11<sup>th</sup> EDF

The ACP-EC Partnership Agreement signed on 23 June 2000 in Cotonou by the Member States of the European Community and the States of Africa, the Caribbean and the Pacific (ACP States) entered into force on 1 April 2003. The Cotonou Agreement was amended twice, firstly by the agreement signed in Luxembourg on 25 June 2005, secondly by the agreement signed in Ouagadougou on 22 June 2010.

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

The Internal Agreement on the financing of Community aid under the multiannual financial framework for the period 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, the third period (2014-2020) of Community aid to the ACP States and OCTs is funded by the 11<sup>th</sup> EDF for an amount of EUR 30 506 million, of which:

- EUR 29,089 million is allocated to the ACP countries in accordance with Article 1.2(a) and Article 2(d) of the Internal Agreement, of which EUR 27,955 million is managed by the European Commission;
- EUR 364.5 million is allocated to the OCTs in accordance with Article 1.2(a) and Article 3.1 of the Internal Agreement, of which EUR 359.5 million is managed by the European Commission;
- EUR 1,052.5 million is for the Commission to finance the costs arising from the programming and implementation of 11<sup>th</sup> EDF resources, in accordance with Article 1.2(a) of the Internal Agreement.

#### ***Remaining funds on non-mobilisable performance reserves at 31/12/2018***

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

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

During 2018, all decommitted funds from previous EDFs were transferred to the respective reserves.

In accordance with article 1.4 of the 11<sup>th</sup> EDF Internal Agreement and the Council Decision of 2 August 2016 (2016/1337), an amount of decommitted funds from the 10<sup>th</sup> EDF has been allocated for the purpose of replenishing the African Peace Facility for the period 2016-2018 up to a maximum of EUR 491,387,500 and up to EUR 16,387,500 for support of expenditure.

*(EUR million)*

|                                                                                                    |       |
|----------------------------------------------------------------------------------------------------|-------|
| Total available on non-mobilisable performance reserves at 31/12/2018                              |       |
| non-mobilisable reserve from decommitted funds under the 8 <sup>th</sup> , and 9 <sup>th</sup> EDF | 156.5 |
| non-mobilisable reserve from decommitted funds under the 10 <sup>th</sup> EDF                      | 318.3 |
| Total available on non-mobilisable performance reserves at 31/12/2018                              | 474.8 |

### **EDF Co-financings**

Under the 10<sup>th</sup> and 11<sup>th</sup> EDF, transfer agreements for co-financings from Member States were signed, and commitment appropriations were opened for a total amount of EUR 241.9 million, while payment appropriations were opened for the cashed amounts totalling EUR 230.2 million.

The situation of co-financing appropriations at 31.12.2018 is shown in the table below:

*(EUR million)*

|                                        | Commitments appropriations | Payment appropriations |
|----------------------------------------|----------------------------|------------------------|
| Co-financing - A Envelope              | 211.5                      | 200.0                  |
| Co-financing - Intra ACP               | 23.3                       | 23.2                   |
| Co-financing – Administrative expenses | 7.1                        | 7.0                    |
|                                        | <b>241.9</b>               | <b>230.2</b>           |

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 - 8<sup>th</sup> EDF - EVOLUTION OF APPROPRIATIONS: 31 December 2018 - ANALYSIS OF CREDITS PER INSTRUMENT

INSTRUMENT

(EUR million)

| INSTRUMENT                             | INITIAL<br>APPROPRIATION | INCREASES/DECREASES<br>IN CUMULATIVE<br>RESOURCES AT<br>31 DECEMBER 2017 | INCREASE OR<br>DECREASE IN<br>RESOURCES IN 2018 | Notes | CURRENT LEVEL<br>APPROPRIATION |
|----------------------------------------|--------------------------|--------------------------------------------------------------------------|-------------------------------------------------|-------|--------------------------------|
| Lomé                                   |                          |                                                                          |                                                 |       |                                |
| Regular MS Contributions               | 12.967                   | (3.278)                                                                  | (7)                                             |       | 9.683                          |
| Aid for refugees                       | 120                      | (20)                                                                     | (0)                                             | (1)   | 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                    | 15                                                                       | (3)                                             | (1)   | 1.012                          |
| Stabex                                 | 1.800                    | (1.077)                                                                  |                                                 |       | 723                            |
| Structural adjustment                  | 1.400                    | 97                                                                       |                                                 |       | 1.497                          |
| Sysmin                                 | 575                      | (474)                                                                    |                                                 |       | 101                            |
| Total indicative programmes            | 7.562                    | (2.608)                                                                  | (3)                                             | (1)   | 4.951                          |
| Utilisation of interest income         | 0                        | 35                                                                       |                                                 |       | 35                             |
| Cotonou                                |                          |                                                                          |                                                 |       |                                |
| Regular MS Contributions               | 0                        | 650                                                                      |                                                 |       | 650                            |
| A Envelope - National Allocations      | 0                        | 417                                                                      |                                                 |       | 417                            |
| B Envelope - National Allocations      | 0                        | 233                                                                      |                                                 |       | 233                            |
| Interests and other receipts           | 0                        | 0                                                                        |                                                 |       | 0                              |
| SUB TOTAL ACP                          | 12.967                   | (2.628)                                                                  | (7)                                             |       | 10.333                         |
| 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                   | (2.582)                                                                  | (7)                                             |       | 10.379                         |

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



Table 1.2 - 9<sup>th</sup> EDF - EVOLUTION OF APPROPRIATIONS: 31 December 2018 - ANALYSIS OF CREDITS PER INSTRUMENT

(EUR million)

|             | INSTRUMENT                            | INITIAL APPROPRIATION | INCREASES/DECREASES IN CUMULATIVE RESOURCES AT 31 DECEMBER 2017 | INCREASE OR DECREASE IN RESOURCES IN 2018 | Notes | CURRENT LEVEL APPROPRIATION |
|-------------|---------------------------------------|-----------------------|-----------------------------------------------------------------|-------------------------------------------|-------|-----------------------------|
| A<br>C<br>P | <b>Lomé</b>                           |                       |                                                                 |                                           |       |                             |
|             | <b>Regular MS Contributions</b>       | <b>0</b>              | <b>669</b>                                                      | <b>(2)</b>                                |       | <b>668</b>                  |
|             | Transfers from 6th EDF - Lomé         | 0                     | 20                                                              | (0)                                       | (1)   | 20                          |
|             | Transfers from 7th EDF - Lomé         | 0                     | 649                                                             | (2)                                       | (1)   | 647                         |
|             | <b>Cotonou</b>                        |                       |                                                                 |                                           |       |                             |
|             | <b>Regular MS Contributions</b>       | <b>8.919</b>          | <b>5.549</b>                                                    | <b>(36)</b>                               |       | <b>14.433</b>               |
|             | A Envelope - National Allocations     | 5.318                 | 3.306                                                           | (16)                                      | (1)   | 8.608                       |
|             | B Envelope - National Allocations     | 2.108                 | (898)                                                           | (2)                                       | (1)   | 1.208                       |
|             | 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                   | 2.302                                                           | (13)                                      | (1)   | 2.589                       |
|             | Peace facility                        | 0                     | 354                                                             | (0)                                       | (1)   | 353                         |
|             | Regional allocations                  | 904                   | (139)                                                           | (5)                                       | (1)   | 759                         |
|             | Special allocation R.D. Congo         | 0                     | 105                                                             |                                           |       | 105                         |
|             | Special allocation South Sudan        | 0                     | 267                                                             |                                           | (3)   | 267                         |
|             | Special allocation Sudan              | 0                     | 110                                                             |                                           | (2)   | 110                         |
|             | Voluntary contribution Peace facility | 0                     | 39                                                              |                                           |       | 39                          |
|             | <b>SUB TOTAL ACP</b>                  | <b>8.919</b>          | <b>6.219</b>                                                    | <b>(38)</b>                               |       | <b>15.100</b>               |
| O<br>C<br>T | <b>Lomé</b>                           |                       |                                                                 |                                           |       |                             |
|             | <b>Regular MS Contributions</b>       | <b>0</b>              | <b>3</b>                                                        |                                           |       | <b>3</b>                    |
|             | Transfers from 6th EDF - Lomé         | 0                     | 0                                                               |                                           |       | 0                           |
|             | Transfers from 7th EDF - Lomé         | 0                     | 3                                                               |                                           |       | 3                           |
|             | <b>Cotonou</b>                        |                       |                                                                 |                                           |       |                             |
|             | <b>Regular MS Contributions</b>       | <b>0</b>              | <b>289</b>                                                      | <b>(2)</b>                                |       | <b>287</b>                  |
|             | A Envelope - National Allocations     | 0                     | 237                                                             | (0)                                       | (1)   | 237                         |
|             | B Envelope - National Allocations     | 0                     | 4                                                               |                                           |       | 4                           |
|             | Regional allocations                  | 0                     | 47                                                              | (2)                                       | (1)   | 45                          |
|             | Studies / Technical assistance OCT    | 0                     | 1                                                               |                                           |       | 1                           |
|             | <b>SUB TOTAL OCT</b>                  | <b>0</b>              | <b>292</b>                                                      | <b>(2)</b>                                |       | <b>290</b>                  |
|             | <b>TOTAL 9th EDF</b>                  | <b>8.919</b>          | <b>6.511</b>                                                    | <b>(40)</b>                               |       | <b>15.390</b>               |

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

(2) Following Council Decision 2010/406/EU, 150 million was added from non-mobilisable performance reserve 10th EDF for Sudan (147 million to special allocation Sudan and 3 million to implementation costs)

(3) Following Council Decision 2011/315/EU, 200 million was added from non-mobilisable performance reserve 10th EDF for Sudan (194 million to special allocation South Sudan and 6 million to implementation costs)

Table 1.3 - 10<sup>th</sup> EDF - EVOLUTION OF APPROPRIATIONS: 31 December 2018 - ANALYSIS OF CREDITS PER INSTRUMENT

(EUR million)

|                       |                                        | INITIAL       | INCREASES/DECREASES                               | INCREASE OR                      | Notes | CURRENT LEVEL |
|-----------------------|----------------------------------------|---------------|---------------------------------------------------|----------------------------------|-------|---------------|
| INSTRUMENT            |                                        | APPROPRIATION | IN CUMULATIVE<br>RESOURCES AT<br>31 DECEMBER 2017 | DECREASE IN<br>RESOURCES IN 2018 |       | APPROPRIATION |
| A<br>C<br>P           | <b>Regular MS Contributions</b>        | <b>20.896</b> | <b>(87)</b>                                       | <b>(65)</b>                      |       | <b>20.744</b> |
|                       | A Envelope - National Allocations      | 0             | 13.100                                            | (177)                            | (2)   | 12.922        |
|                       | A Envelope reserve                     | 13.500        | (13.500)                                          |                                  |       | 0             |
|                       | B Envelope - National Allocations      | 0             | 2.004                                             | (4)                              | (2)   | 2.000         |
|                       | B Envelope reserve                     | 1.800         | (1.800)                                           |                                  |       | 0             |
|                       | Implementation costs                   | 430           | 15                                                | (0)                              | (2)   | 445           |
|                       | Institutional and support expenditure  | 0             | 232                                               | (1)                              | (2)   | 230           |
|                       | Interests and other receipts           | 0             | 85                                                | (1)                              | (2)   | 85            |
|                       | Intra-ACP Reserve                      | 2.700         | (2.700)                                           |                                  |       | 0             |
|                       | National allocations Reserve A Envelop | 0             | 0                                                 |                                  |       | 0             |
|                       | NIP/RIP reserve                        | 683           | (683)                                             |                                  |       | 0             |
|                       | Non-mobilisable reserve                | 0             | 86                                                | 45                               | (2)   | 131           |
|                       | Other Intra-ACP allocations            | 0             | 1.886                                             | (18)                             | (2)   | 1.868         |
|                       | Peace facility                         | 0             | 1.014                                             | 105                              |       | 1.119         |
|                       | Regional allocations                   | 0             | 1.956                                             | (14)                             | (2)   | 1.942         |
|                       | Regional allocations reserve           | 1.783         | (1.783)                                           |                                  |       | 0             |
|                       | <b>Co-financing</b>                    | <b>0</b>      | <b>204</b>                                        | <b>0</b>                         |       | <b>204</b>    |
|                       | A Envelope - National Allocations      | 0             | 187                                               | 0                                | (3)   | 187           |
|                       | Implementation costs                   | 0             | 5                                                 | 0                                | (3)   | 5             |
|                       | Other Intra-ACP allocations            | 0             | 12                                                |                                  | (3)   | 12            |
|                       | Peace facility                         | 0             | 1                                                 |                                  | (3)   | 1             |
| <b>SUB TOTAL ACP</b>  |                                        | <b>20.896</b> | <b>117</b>                                        | <b>(65)</b>                      |       | <b>20.948</b> |
| O<br>C<br>T           | <b>Regular MS Contributions</b>        | <b>0</b>      | <b>275</b>                                        | <b>0</b>                         |       | <b>275</b>    |
|                       | A Envelope - National Allocations      | 0             | 192                                               | (2)                              | (2)   | 190           |
|                       | A Envelope reserve                     | 0             | 0                                                 |                                  |       | 0             |
|                       | B Envelope - National Allocations      | 0             | 15                                                |                                  |       | 15            |
|                       | B Envelope reserve                     | 0             | 0                                                 |                                  |       | 0             |
|                       | National allocations Reserve A Envelop | 0             | 0                                                 |                                  |       | 0             |
|                       | Non-mobilisable reserve                | 0             | 23                                                | 2                                | (2)   | 25            |
|                       | Regional allocations                   | 0             | 40                                                |                                  |       | 40            |
|                       | Regional allocations reserve           | 0             | 0                                                 |                                  |       | 0             |
|                       | Studies / Technical assistance OCT     | 0             | 5                                                 |                                  |       | 5             |
| <b>SUB TOTAL OCT</b>  |                                        | <b>0</b>      | <b>275</b>                                        | <b>0</b>                         |       | <b>275</b>    |
| <b>TOTAL 10th EDF</b> |                                        | <b>20.896</b> | <b>392</b>                                        | <b>(65)</b>                      |       | <b>21.223</b> |

Transfer in decommitments 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 - 11<sup>th</sup> EDF - EVOLUTION OF APPROPRIATIONS: 31 December 2018 - ANALYSIS OF CREDITS PER INSTRUMENT

(EUR million)

|                       |                                         | INITIAL APPROPRIATION | INCREASES/DECREASES IN CUMULATIVE RESOURCES AT 31 DECEMBER 2017 | INCREASE OR DECREASE IN RESOURCES IN 2018 | Notes | CURRENT LEVEL APPROPRIATION |
|-----------------------|-----------------------------------------|-----------------------|-----------------------------------------------------------------|-------------------------------------------|-------|-----------------------------|
| A<br>C<br>P           | <b>Regular MS Contributions</b>         | <b>29.008</b>         | <b>224</b>                                                      | <b>110</b>                                |       | <b>29.342</b>               |
|                       | A Envelope - National Allocations       | 0                     | 15.540                                                          | (121)                                     |       | 15.419                      |
|                       | B Envelope - National Allocations       | 0                     | 715                                                             | 2                                         |       | 717                         |
|                       | B Envelope reserve                      | 0                     | 0                                                               |                                           |       | 0                           |
|                       | Implementation costs                    | 1.053                 | 0                                                               |                                           |       | 1.053                       |
|                       | Institutional and support expenditure   | 0                     | 246                                                             |                                           |       | 246                         |
|                       | Interests and other receipts            | 0                     | 16                                                              | 0                                         |       | 16                          |
|                       | Intra-ACP Reserve                       | 3.590                 | (3.497)                                                         | (24)                                      |       | 69                          |
|                       | National allocations Reserve A Envelope | 0                     | 0                                                               |                                           |       | 0                           |
|                       | NIP/RIP reserve                         | 24.365                | (22.014)                                                        | (1.080)                                   |       | 1.270                       |
|                       | Non-mobilisable reserve                 | 0                     | 201                                                             | 110                                       | (1)   | 311                         |
|                       | Other Intra-ACP allocations             | 0                     | 2.251                                                           | 449                                       |       | 2.700                       |
|                       | Peace facility                          | 0                     | 1.000                                                           |                                           |       | 1.000                       |
|                       | Regional allocations                    | 0                     | 5.766                                                           | 775                                       |       | 6.541                       |
|                       | <b>Co-financing</b>                     | <b>0</b>              | <b>24</b>                                                       | <b>13</b>                                 |       | <b>38</b>                   |
|                       | A Envelope - National Allocations       | 0                     | 22                                                              | 1                                         |       | 23                          |
|                       | Implementation costs                    | 0                     | 1                                                               | 1                                         |       | 2                           |
|                       | Peace facility                          | 0                     | 1                                                               | 10                                        |       | 11                          |
|                       | Regional allocations                    | 0                     | 0                                                               | 2                                         |       | 2                           |
|                       | <b>EC Internal SLA</b>                  | <b>0</b>              | <b>1</b>                                                        |                                           |       | <b>1</b>                    |
|                       | A Envelope - National Allocations       | 0                     | 1                                                               |                                           |       | 1                           |
| <b>SUB TOTAL ACP</b>  |                                         | <b>29.008</b>         | <b>249</b>                                                      |                                           |       | <b>29.381</b>               |
| O<br>C<br>T           | <b>Regular MS Contributions</b>         | <b>0</b>              | <b>358</b>                                                      | <b>(9)</b>                                |       | <b>350</b>                  |
|                       | A Envelope - National Allocations       | 0                     | 183                                                             | 13                                        |       | 196                         |
|                       | B Envelope - National Allocations       | 0                     | 0                                                               | 8                                         |       | 8                           |
|                       | NIP/RIP reserve                         | 0                     | 165                                                             | (116)                                     |       | 49                          |
|                       | Non-mobilisable reserve                 | 0                     | 5                                                               | 2                                         | (1)   | 7                           |
|                       | Regional allocations                    | 0                     | 1                                                               | 80                                        |       | 81                          |
|                       | Studies / Technical assistance OCT      | 0                     | 5                                                               | 4                                         |       | 9                           |
|                       | <b>Co-financing</b>                     | <b>0</b>              | <b>0</b>                                                        |                                           |       | <b>0</b>                    |
|                       | A Envelope - National Allocations       | 0                     | 0                                                               |                                           |       | 0                           |
|                       | <b>EC Internal SLA</b>                  | <b>0</b>              | <b>0</b>                                                        |                                           |       | <b>0</b>                    |
|                       | A Envelope - National Allocations       | 0                     | 0                                                               |                                           |       | 0                           |
|                       | <b>SUB TOTAL OCT</b>                    | <b>0</b>              | <b>358</b>                                                      |                                           |       | <b>350</b>                  |
|                       | <b>Regular MS Contributions</b>         | <b>0</b>              | <b>6</b>                                                        | <b>11</b>                                 |       | <b>17</b>                   |
|                       | A Envelope - National Allocations       | 0                     | 6                                                               | 4                                         |       | 10                          |
|                       | B Envelope - National Allocations       | 0                     | 0                                                               | 7                                         |       | 7                           |
|                       | <b>SUB TOTAL</b>                        | <b>0</b>              | <b>6</b>                                                        |                                           |       | <b>17</b>                   |
| <b>TOTAL 11th EDF</b> |                                         | <b>29.008</b>         | <b>614</b>                                                      | <b>126</b>                                |       | <b>29.747</b>               |

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

Table 2.1 - EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2018 - PROGRESS REPORT

(EUR million)

|              | ALLOCATION                                     | EDF          |               |               |               | TOTAL         |
|--------------|------------------------------------------------|--------------|---------------|---------------|---------------|---------------|
|              |                                                | 8            | 9             | 10            | 11            |               |
| Lomé         | Sundry Income                                  | 35           |               |               |               | 35            |
|              | Total indicative programmes                    | 4.986        |               |               |               | 4.986         |
|              | Total Non-Programmable Aid                     | 4.707        |               |               |               | 4.707         |
|              | Transfers from other funds                     |              | 671           |               |               | 671           |
|              | <b>SUB TOTAL: REGULAR MS CONTRIBUTIONS</b>     | <b>9.728</b> | <b>671</b>    |               |               | <b>10.399</b> |
| Cotonou      | A Envelope - National Allocations              | 417          | 8.845         | 13.113        | 15.625        | 38.000        |
|              | B Envelope - National Allocations              | 233          | 1.213         | 2.015         | 732           | 4.193         |
|              | Bridging facility                              |              |               |               | (0)           | (0)           |
|              | CDE, CTA and Parliamentary Assembly            |              | 154           |               |               | 154           |
|              | Country reserve                                |              |               | 0             | 0             | 0             |
|              | Implementation Costs and Interests Revenues    | 0            | 240           | 535           | 1.077         | 1.853         |
|              | Intra-ACP allocations                          |              | 2.942         | 3.218         | 3.946         | 10.106        |
|              | Intra-ACP Reserve                              |              |               | 0             | 69            | 69            |
|              | National allocations Reserve A Envelope STABEX |              |               | 0             | 0             | 0             |
|              | NIP/RIP reserve                                |              |               | 0             | 1.320         | 1.320         |
|              | Non-mobilisable reserve                        |              |               | 156           | 318           | 475           |
|              | Regional allocations                           |              | 804           | 1.982         | 6.622         | 9.408         |
|              | Regional allocations reserve                   |              |               | 0             |               | 0             |
|              | Special allocation R.D. Congo                  |              | 105           |               |               | 105           |
|              | Special allocation South Sudan                 |              | 267           |               |               | 267           |
|              | Special allocation Sudan                       |              | 110           |               |               | 110           |
|              | Voluntary contribution Peace facility          |              | 39            |               |               | 39            |
|              | <b>SUB TOTAL: REGULAR MS CONTRIBUTIONS</b>     | <b>650</b>   | <b>14.719</b> | <b>21.019</b> | <b>29.709</b> | <b>66.097</b> |
|              | A Envelope - National Allocations              |              |               |               | 1             | 1             |
|              | <b>SUB TOTAL: EC INTERNAL SLA</b>              |              |               |               | <b>1</b>      | <b>1</b>      |
|              | A Envelope - National Allocations              |              |               | 187           | 23            | 210           |
|              | Implementation Costs and Interests Revenues    |              |               | 5             | 2             | 7             |
|              | Intra-ACP allocations                          |              |               | 12            | 11            | 23            |
|              | Regional allocations                           |              |               |               | 2             | 2             |
|              | <b>SUB TOTAL: CO-FINANCING</b>                 |              |               | <b>204</b>    | <b>38</b>     | <b>242</b>    |
| <b>TOTAL</b> |                                                |              |               |               |               |               |
|              |                                                | 10.379       | 15.390        | 21.223        | 29.747        | 76.739        |

|                | Aggregate Total |               |                 | Cummulative   | Annual       | Annual       | Annual       | Annual       | Annual       | Annual       | Annual       | Annual       | Annual       |
|----------------|-----------------|---------------|-----------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                | EDF             | At 31/12/2018 | % of allocation | Figures       | Figures      | Figures      | Figures      | Figures      | Figures      | Figures      | Figures      | Figures      | Figures      |
| Decisions      | 8               | 10.377        | 100%            | 10.786        | (42)         | (45)         | (60)         | (64)         | (98)         | (63)         | (12)         | (13)         | (9)          |
|                | 9               | 15.357        | 100%            | 16.633        | (54)         | (116)        | (9)          | (297)        | (72)         | (381)        | (170)        | (104)        | (38)         |
|                | 10              | 20.905        | 99%             | 4.766         | 3.501        | 2.349        | 3.118        | 3.524        | 4.131        | (95)         | (156)        | (80)         | (5)          |
|                | 11              | 23.359        | 79%             |               |              |              |              |              |              | 1.160        | 5.372        | 6.688        | 5.807        |
|                | <b>Total</b>    | <b>69.998</b> |                 | <b>32.185</b> | <b>3.405</b> | <b>2.187</b> | <b>3.049</b> | <b>3.163</b> | <b>3.961</b> | <b>621</b>   | <b>5.034</b> | <b>6.491</b> | <b>5.754</b> |
| Assigned Funds | 8               | 10.375        | 100%            | 10.541        | (42)         | 8            | (13)         | (46)         | (11)         | (37)         | (16)         | (6)          | (3)          |
|                | 9               | 15.305        | 99%             | 14.209        | 997          | 476          | 9            | (187)        | (96)         | (1)          | (52)         | (46)         | (20)         |
|                | 10              | 20.361        | 96%             | 130           | 3.184        | 2.820        | 2.514        | 3.460        | 3.457        | 2.687        | 783          | 541          | 550          |
|                | 11              | 18.140        | 61%             |               |              |              |              |              |              | 731          | 3.293        | 3.745        | 5.684        |
|                | <b>Total</b>    | <b>64.182</b> |                 | <b>24.881</b> | <b>4.140</b> | <b>3.304</b> | <b>2.509</b> | <b>3.226</b> | <b>3.350</b> | <b>3.380</b> | <b>4.008</b> | <b>4.234</b> | <b>6.211</b> |
| Payments       | 8               | 10.375        | 100%            | 9.930         | 152          | 158          | 90           | 15           | 18           | 16           | (3)          | (0)          | (0)          |
|                | 9               | 15.187        | 99%             | 10.011        | 1.806        | 1.304        | 906          | 539          | 231          | 145          | 43           | 68           | 111          |
|                | 10              | 18.829        | 89%             | 90            | 1.111        | 1.772        | 1.879        | 2.655        | 2.718        | 2.760        | 2.024        | 1.466        | 1.277        |
|                | 11              | 9.175         | 31%             |               |              |              |              |              |              | 595          | 1.024        | 1.816        | 2.770        |
|                | <b>Total</b>    | <b>53.566</b> |                 | <b>20.031</b> | <b>3.069</b> | <b>3.233</b> | <b>2.874</b> | <b>3.209</b> | <b>2.967</b> | <b>3.516</b> | <b>3.088</b> | <b>3.350</b> | <b>4.158</b> |

\* Negative figures represent decommitments

Table 2.2 - EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2018 - CLASS OF AID

(EUR million)

|                                              | EDF   |       |       |       |        |       |        |       | TOTAL  | % (1) |
|----------------------------------------------|-------|-------|-------|-------|--------|-------|--------|-------|--------|-------|
|                                              | 8     | % (1) | 9     | % (1) | 10     | % (1) | 11     | % (1) |        |       |
| <b>Sundry Income</b>                         |       |       |       |       |        |       |        |       |        |       |
| Appropriations                               | 35    |       |       |       |        |       |        |       | 35     |       |
| Decisions                                    | 35    | 100%  |       |       |        |       |        |       | 35     | 100%  |
| Assigned funds                               | 35    | 100%  |       |       |        |       |        |       | 35     | 100%  |
| Payments                                     | 35    | 100%  |       |       |        |       |        |       | 35     | 100%  |
| <b>Total indicative programmes</b>           |       |       |       |       |        |       |        |       |        |       |
| Appropriations                               | 4.986 |       |       |       |        |       |        |       | 4.986  |       |
| Decisions                                    | 4.986 | 100%  |       |       |        |       |        |       | 4.986  | 100%  |
| Assigned funds                               | 4.986 | 100%  |       |       |        |       |        |       | 4.986  | 100%  |
| Payments                                     | 4.985 | 100%  |       |       |        |       |        |       | 4.985  | 100%  |
| <b>Total Non-Programmable Aid</b>            |       |       |       |       |        |       |        |       |        |       |
| Appropriations                               | 4.707 |       |       |       |        |       |        |       | 4.707  |       |
| Decisions                                    | 4.706 | 100%  |       |       |        |       |        |       | 4.706  | 100%  |
| Assigned funds                               | 4.706 | 100%  |       |       |        |       |        |       | 4.706  | 100%  |
| Payments                                     | 4.706 | 100%  |       |       |        |       |        |       | 4.706  | 100%  |
| <b>Transfers from other funds</b>            |       |       |       |       |        |       |        |       |        |       |
| Appropriations                               |       |       | 671   |       |        |       |        |       | 671    |       |
| Decisions                                    |       |       | 671   | 100%  |        |       |        |       | 671    | 100%  |
| Assigned funds                               |       |       | 671   | 100%  |        |       |        |       | 671    | 100%  |
| Payments                                     |       |       | 670   | 100%  |        |       |        |       | 670    | 100%  |
| <b>Regular MS Contributions</b>              |       |       |       |       |        |       |        |       |        |       |
| <b>A Envelope - National Allocations</b>     |       |       |       |       |        |       |        |       |        |       |
| Appropriations                               | 417   |       | 8.845 |       | 13.113 |       | 15.625 |       | 38.000 |       |
| Decisions                                    | 417   | 100%  | 8.837 | 100%  | 13.009 | 99%   | 12.822 | 82%   | 35.085 | 92%   |
| Assigned funds                               | 417   | 100%  | 8.825 | 100%  | 12.663 | 97%   | 9.387  | 60%   | 31.292 | 82%   |
| Payments                                     | 417   | 100%  | 8.799 | 99%   | 11.712 | 89%   | 4.549  | 29%   | 25.478 | 67%   |
| <b>B Envelope - National Allocations</b>     |       |       |       |       |        |       |        |       |        |       |
| Appropriations                               | 233   |       | 1.213 |       | 2.015  |       | 732    |       | 4.193  |       |
| Decisions                                    | 233   | 100%  | 1.213 | 100%  | 2.010  | 100%  | 707    | 97%   | 4.162  | 99%   |
| Assigned funds                               | 231   | 99%   | 1.209 | 100%  | 1.990  | 99%   | 704    | 96%   | 4.134  | 99%   |
| Payments                                     | 231   | 99%   | 1.203 | 99%   | 1.952  | 97%   | 607    | 83%   | 3.992  | 95%   |
| <b>Bridging facility</b>                     |       |       |       |       |        |       |        |       |        |       |
| Appropriations                               |       |       |       |       |        |       | (0)    |       | (0)    |       |
| Decisions                                    |       |       |       |       |        |       |        |       |        |       |
| Assigned funds                               |       |       |       |       |        |       |        |       |        |       |
| Payments                                     |       |       |       |       |        |       |        |       |        |       |
| <b>CDE, CTA and Parliamentary Assembly</b>   |       |       |       |       |        |       |        |       |        |       |
| Appropriations                               |       |       | 154   |       |        |       |        |       | 154    |       |
| Decisions                                    |       |       | 154   | 100%  |        |       |        |       | 154    | 100%  |
| Assigned funds                               |       |       | 154   | 100%  |        |       |        |       | 154    | 100%  |
| Payments                                     |       |       | 154   | 100%  |        |       |        |       | 154    | 100%  |
| <b>Implementation Costs and Interests</b>    |       |       |       |       |        |       |        |       |        |       |
| Appropriations                               | 0     |       | 240   |       | 535    |       | 1.077  |       | 1.853  |       |
| Decisions                                    |       |       | 240   | 100%  | 510    | 95%   | 715    | 66%   | 1.464  | 79%   |
| Assigned funds                               |       |       | 240   | 100%  | 508    | 95%   | 658    | 61%   | 1.405  | 76%   |
| Payments                                     |       |       | 240   | 100%  | 507    | 95%   | 613    | 57%   | 1.359  | 73%   |
| <b>Intra-ACP allocations</b>                 |       |       |       |       |        |       |        |       |        |       |
| Appropriations                               |       |       | 2.942 |       | 3.218  |       | 3.946  |       | 10.106 |       |
| Decisions                                    |       |       | 2.940 | 100%  | 3.212  | 100%  | 3.249  | 82%   | 9.401  | 93%   |
| Assigned funds                               |       |       | 2.931 | 100%  | 3.151  | 98%   | 2.391  | 61%   | 8.473  | 84%   |
| Payments                                     |       |       | 2.922 | 99%   | 2.916  | 91%   | 1.843  | 47%   | 7.681  | 76%   |
| <b>Regional allocations</b>                  |       |       |       |       |        |       |        |       |        |       |
| Appropriations                               |       |       | 804   |       | 1.982  |       | 6.622  |       | 9.408  |       |
| Decisions                                    |       |       | 801   | 100%  | 1.965  | 99%   | 5.840  | 88%   | 8.605  | 91%   |
| Assigned funds                               |       |       | 789   | 98%   | 1.855  | 94%   | 4.977  | 75%   | 7.622  | 81%   |
| Payments                                     |       |       | 773   | 96%   | 1.587  | 80%   | 1.561  | 24%   | 3.921  | 42%   |
| <b>Special allocation R.D. Congo</b>         |       |       |       |       |        |       |        |       |        |       |
| Appropriations                               |       |       | 105   |       |        |       |        |       | 105    |       |
| Decisions                                    |       |       | 105   | 100%  |        |       |        |       | 105    | 100%  |
| Assigned funds                               |       |       | 105   | 100%  |        |       |        |       | 105    | 100%  |
| Payments                                     |       |       | 105   | 100%  |        |       |        |       | 105    | 100%  |
| <b>Special allocation South Sudan</b>        |       |       |       |       |        |       |        |       |        |       |
| Appropriations                               |       |       | 267   |       |        |       |        |       | 267    |       |
| Decisions                                    |       |       | 266   | 100%  |        |       |        |       | 266    | 100%  |
| Assigned funds                               |       |       | 253   | 95%   |        |       |        |       | 253    | 95%   |
| Payments                                     |       |       | 200   | 75%   |        |       |        |       | 200    | 75%   |
| <b>Special allocation Sudan</b>              |       |       |       |       |        |       |        |       |        |       |
| Appropriations                               |       |       | 110   |       |        |       |        |       | 110    |       |
| Decisions                                    |       |       | 107   | 97%   |        |       |        |       | 107    | 97%   |
| Assigned funds                               |       |       | 105   | 95%   |        |       |        |       | 105    | 95%   |
| Payments                                     |       |       | 97    | 88%   |        |       |        |       | 97     | 88%   |
| <b>Voluntary contribution Peace facility</b> |       |       |       |       |        |       |        |       |        |       |
| Appropriations                               |       |       | 39    |       |        |       |        |       | 39     |       |
| Decisions                                    |       |       | 24    | 62%   |        |       |        |       | 24     | 62%   |
| Assigned funds                               |       |       | 24    | 62%   |        |       |        |       | 24     | 62%   |
| Payments                                     |       |       | 24    | 62%   |        |       |        |       | 24     | 62%   |
| <b>Regular MS Contributions</b>              |       |       |       |       |        |       |        |       |        |       |

Table 2.2 - EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2018 - CLASS OF AID (continued)

|                                                    | EDF |          |   |          |     |          |    |          |
|----------------------------------------------------|-----|----------|---|----------|-----|----------|----|----------|
|                                                    | 8   | %<br>(1) | 9 | %<br>(1) | 10  | %<br>(1) | 11 | %<br>(1) |
| TOTAL                                              |     |          |   |          |     |          |    |          |
|                                                    |     |          |   |          |     |          |    |          |
| <b>A Envelope - National Allocations</b>           |     |          |   |          |     |          |    |          |
| Appropriations                                     |     |          |   |          | 187 |          | 23 |          |
| Decisions                                          |     |          |   |          | 183 | 98%      | 20 | 89%      |
| Assigned funds                                     |     |          |   |          | 179 | 95%      | 20 | 89%      |
| Payments                                           |     |          |   |          | 143 | 76%      | 1  | 5%       |
| <b>Implementation Costs and Interests Revenues</b> |     |          |   |          |     |          |    |          |
| Appropriations                                     |     |          |   |          | 5   |          | 2  |          |
| Decisions                                          |     |          |   |          | 5   | 100%     | 1  | 70%      |
| Assigned funds                                     |     |          |   |          | 3   | 62%      |    |          |
| Payments                                           |     |          |   |          | 2   | 40%      |    |          |
| <b>Intra-ACP allocations</b>                       |     |          |   |          |     |          |    |          |
| Appropriations                                     |     |          |   |          | 12  |          | 11 |          |
| Decisions                                          |     |          |   |          | 11  | 92%      | 2  | 16%      |
| Assigned funds                                     |     |          |   |          | 11  | 91%      | 2  | 16%      |
| Payments                                           |     |          |   |          | 11  | 89%      | 1  | 11%      |
| <b>Regional allocations</b>                        |     |          |   |          |     |          |    |          |
| Appropriations                                     |     |          |   |          |     |          | 2  |          |
| Decisions                                          |     |          |   |          |     |          | 2  | 100%     |
| Assigned funds                                     |     |          |   |          |     |          | 2  | 100%     |
| Payments                                           |     |          |   |          |     |          |    |          |
| <b>Co-financing</b>                                |     |          |   |          |     |          |    |          |
| <b>A Envelope - National Allocations</b>           |     |          |   |          |     |          |    |          |
| Appropriations                                     |     |          |   |          |     |          | 1  |          |
| Decisions                                          |     |          |   |          |     |          | 1  | 71%      |
| Assigned funds                                     |     |          |   |          |     |          | 1  | 71%      |
| Payments                                           |     |          |   |          |     |          | 1  | 52%      |
| <b>EC Internal SLA</b>                             |     |          |   |          |     |          |    |          |

|                                           | Appropriations |          |   |          |     |          |       |          |
|-------------------------------------------|----------------|----------|---|----------|-----|----------|-------|----------|
|                                           | 8              | %<br>(1) | 9 | %<br>(1) | 10  | %<br>(1) | 11    | %<br>(1) |
| TOTAL                                     |                |          |   |          |     |          |       |          |
|                                           |                |          |   |          |     |          |       |          |
| Country reserve                           |                |          |   |          | 0   |          | 0     |          |
| Intra-ACP Reserve                         |                |          |   |          | 0   |          | 69    |          |
| National allocations Reserve A Envelope S |                |          |   |          | (0) |          | 0     |          |
| NIP/RIP reserve                           |                |          |   |          | 0   |          | 1.320 |          |
| Regional allocations reserve              |                |          |   |          | 0   |          |       |          |
| <b>Mobilisable reserves</b>               |                |          |   |          |     |          |       |          |
| Non-mobilisable reserve                   |                |          |   |          | 156 |          | 318   |          |
| <b>Non-mobilisable reserve</b>            |                |          |   |          |     |          |       |          |

|                               | 8      | %<br>(1) | 9      | %<br>(1) | 10     | %<br>(1) | 11     | %<br>(1) |
|-------------------------------|--------|----------|--------|----------|--------|----------|--------|----------|
| TOTAL                         |        |          |        |          |        |          |        |          |
| Appropriations                | 10.379 |          | 15.390 |          | 21.223 |          | 29.747 |          |
| Decisions                     | 10.377 | 100%     | 15.357 | 100%     | 20.905 | 99%      | 23.359 | 79%      |
| Assigned funds                | 10.375 | 100%     | 15.305 | 99%      | 20.361 | 96%      | 18.140 | 61%      |
| Payments                      | 10.375 | 100%     | 15.187 | 99%      | 18.829 | 89%      | 9.175  | 31%      |
| <b>TOTAL: ALL ALLOCATIONS</b> |        |          |        |          |        |          |        |          |

(1) % of appropriations



Table 2.4 - EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2018 - CLASS OF AID - ACP + PTOM - 9<sup>th</sup> EDF

| Annex 2.4 - EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2010 - CLASS OF AID - ACP FROM 1993 TO 2009 (EUR million) |                                                        |         |             |                  |       |                   |        |                   |             |        |      |
|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|---------|-------------|------------------|-------|-------------------|--------|-------------------|-------------|--------|------|
|                                                                                                              |                                                        | CREDITS | DECISIONS   |                  |       | ASSIGNED FUNDS    |        |                   | PAYMENTS    |        |      |
|                                                                                                              |                                                        | (1)     | AGGREG. (2) | ANNUAL (2) : (1) | % (3) | AGGREG. (3) : (2) | % (4)  | AGGREG. (4) : (3) | % (4) : (3) |        |      |
| Lomé                                                                                                         | ACP                                                    |         |             |                  |       |                   |        |                   |             |        |      |
|                                                                                                              | Regular MS Contributions                               |         |             |                  |       |                   |        |                   |             |        |      |
|                                                                                                              | Transfers from 6th EDF - Lomé                          | 20      | 20          | (0)              | 100%  | 20                |        | 100%              | 20          | 100%   |      |
|                                                                                                              | Transfers from 7th EDF - Lomé                          | 647     | 647         | (0)              | 100%  | 647               |        | 100%              | 647         | 100%   |      |
|                                                                                                              | SUB TOTAL: TRANSFERS FROM OTHER FUNDS                  | 668     | 668         | (0)              | 100%  | 668               |        | 100%              | 667         | 100%   |      |
| Cotonou                                                                                                      | ACP                                                    |         |             |                  |       |                   |        |                   |             |        |      |
|                                                                                                              | Regular MS Contributions                               |         |             |                  |       |                   |        |                   |             |        |      |
|                                                                                                              | A Envelope - National Allocations                      | 8.608   | 8.600       | (15)             | 100%  | 8.590             | (9)    | 100%              | 8.565       | (1)    | 100% |
|                                                                                                              | SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS           | 8.608   | 8.600       | (15)             | 100%  | 8.590             | (9)    | 100%              | 8.565       | (1)    | 100% |
|                                                                                                              | B Envelope - National Allocations                      | 1.208   |             |                  |       |                   |        |                   |             |        |      |
|                                                                                                              | Compensation export earnings                           |         | 148         | (0)              |       | 148               | (0)    | 100%              | 148         |        | 100% |
|                                                                                                              | Emergency aid                                          |         | 1.049       | (0)              |       | 1.045             | (0)    | 100%              | 1.040       | (0)    | 99%  |
|                                                                                                              | Heavily indebted poor countries                        |         | 11          |                  |       | 11                |        | 100%              | 11          |        | 100% |
|                                                                                                              | SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS           | 1.208   | 1.208       | (0)              | 100%  | 1.204             | (0)    | 100%              | 1.198       | (0)    | 100% |
|                                                                                                              | CDE, CTA and Parliamentary Assembly                    | 154     | 154         |                  | 100%  | 154               |        | 100%              | 154         |        | 100% |
|                                                                                                              | SUB TOTAL: CDE, CTA AND PARLIAMENTARY                  | 154     | 154         |                  | 100%  | 154               |        | 100%              | 154         |        | 100% |
|                                                                                                              | Implementation costs                                   | 177     | 177         | (1)              | 100%  | 177               | (0)    | 100%              | 177         |        | 100% |
|                                                                                                              | Interests and other receipts                           | 63      | 63          |                  | 100%  | 63                |        | 100%              | 63          |        | 100% |
|                                                                                                              | SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS REVENUES | 240     | 239         | (1)              | 100%  | 239               | (0)    | 100%              | 239         |        | 100% |
|                                                                                                              | Other Intra-ACP allocations                            | 2.589   | 2.586       | (9)              | 100%  | 2.577             | (7)    | 100%              | 2.568       | 1      | 100% |
|                                                                                                              | Peace facility                                         | 353     | 353         | (0)              | 100%  | 353               |        | 100%              | 353         |        | 100% |
|                                                                                                              | SUB TOTAL: INTRA-ACP ALLOCATIONS                       | 2.942   | 2.940       | (9)              | 100%  | 2.931             | (7)    | 100%              | 2.922       | 1      | 100% |
|                                                                                                              | Regional allocations                                   | 759     | 756         | (7)              | 100%  | 745               | (2)    | 99%               | 729         | (1)    | 98%  |
|                                                                                                              | SUB TOTAL: REGIONAL ALLOCATIONS                        | 759     | 756         | (7)              | 100%  | 745               | (2)    | 99%               | 729         | (1)    | 98%  |
|                                                                                                              | Special allocation R.D. Congo                          | 105     | 105         |                  | 100%  | 105               |        | 100%              | 105         |        | 100% |
|                                                                                                              | SUB TOTAL: SPECIAL ALLOCATION R.D. CONGO               | 105     | 105         |                  | 100%  | 105               |        | 100%              | 105         |        | 100% |
|                                                                                                              | Special allocation South Sudan                         | 267     | 266         | (0)              | 100%  | 253               | 35     | 95%               | 200         | 16     | 79%  |
|                                                                                                              | SUB TOTAL: SPECIAL ALLOCATION SOUTH SUDAN              | 267     | 266         | (0)              | 100%  | 253               | 35     | 95%               | 200         | 16     | 79%  |
|                                                                                                              | Special allocation Sudan                               | 110     | 107         | (1)              | 97%   | 105               | (0)    | 98%               | 97          | 8      | 93%  |
|                                                                                                              | SUB TOTAL: SPECIAL ALLOCATION SUDAN                    | 110     | 107         | (1)              | 97%   | 105               | (0)    | 98%               | 97          | 8      | 93%  |
|                                                                                                              | Voluntary contribution Peace facility                  | 39      | 24          |                  | 62%   | 24                |        | 100%              | 24          |        | 100% |
|                                                                                                              | SUB TOTAL: VOLUNTARY CONTRIBUTION PEACE FACILITY       | 39      | 24          |                  | 62%   | 24                |        | 100%              | 24          |        | 100% |
|                                                                                                              | TOTAL: ACP (A)                                         |         | 15.100      | 15.067           | (33)  | 100%              | 15.018 | 17                | 100%        | 14.900 | 23   |
| Lomé                                                                                                         | OCT                                                    |         |             |                  |       |                   |        |                   |             |        |      |
|                                                                                                              | Regular MS Contributions                               |         |             |                  |       |                   |        |                   |             |        |      |
|                                                                                                              | Transfers from 6th EDF - Lomé                          | 0       | 0           |                  | 100%  | 0                 |        | 100%              | 0           |        | 100% |
|                                                                                                              | Transfers from 7th EDF - Lomé                          | 3       | 3           |                  | 100%  | 3                 |        | 100%              | 3           |        | 100% |
|                                                                                                              | SUB TOTAL: TRANSFERS FROM OTHER FUNDS                  | 3       | 3           |                  | 100%  | 3                 |        | 100%              | 3           |        | 100% |
| Cotonou                                                                                                      | OCT                                                    |         |             |                  |       |                   |        |                   |             |        |      |
|                                                                                                              | Regular MS Contributions                               |         |             |                  |       |                   |        |                   |             |        |      |
|                                                                                                              | A Envelope - National Allocations                      | 237     | 237         |                  | 100%  | 235               |        | 99%               | 235         |        | 100% |
|                                                                                                              | SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS           | 237     | 237         |                  | 100%  | 235               |        | 99%               | 235         |        | 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                                   | 45      | 45          | (0)              | 100%  | 45                | (0)    | 99%               | 45          | 0      | 100% |
|                                                                                                              | SUB TOTAL: REGIONAL ALLOCATIONS                        | 45      | 45          | (0)              | 100%  | 45                | (0)    | 99%               | 45          | 0      | 100% |
| TOTAL: OCT                                                                                                   |                                                        | 290     | 290         | (0)              | 100%  | 288               | (0)    | 99%               | 288         | 0      | 100% |
| TOTAL: ACP+OCT (A+B)                                                                                         |                                                        | 15.390  | 15.357      | (33)             | 100%  | 15.305            | 16     | 100%              | 15.187      | 23     | 99%  |



Table 2.5 - EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2018 - CLASS OF AID - ACP + PTOM - 10<sup>th</sup> EDF

| Public 2.5 - EBF ASSIGNED ACCOUNTS AT 31 DECEMBER 2010 - CLASS OF AID - ACP FROM 10 EBF |                |                                    |                |                                         |                |                                   |                |        |       |      |
|-----------------------------------------------------------------------------------------|----------------|------------------------------------|----------------|-----------------------------------------|----------------|-----------------------------------|----------------|--------|-------|------|
| (EUR million)                                                                           |                |                                    |                |                                         |                |                                   |                |        |       |      |
|                                                                                         | CREDITS<br>(1) | DECISIONS<br>AGGREG. ANNUAL<br>(2) | %<br>(2) : (1) | ASSIGNED FUNDS<br>AGGREG. ANNUAL<br>(3) | %<br>(3) : (2) | PAYMENTS<br>AGGREG. ANNUAL<br>(4) | %<br>(4) : (3) |        |       |      |
| Regular MS Contributions                                                                |                |                                    |                |                                         |                |                                   |                |        |       |      |
| Allocations                                                                             |                |                                    |                |                                         |                |                                   |                |        |       |      |
| A Envelope - National Allocations                                                       | 12.922         | 12.820                             | (201)          | 99%                                     | 12.482         | 5                                 | 97%            | 11.568 | 586   | 93%  |
| SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS                                            | 12.922         | 12.820                             | (201)          | 99%                                     | 12.482         | 5                                 | 97%            | 11.568 | 586   | 93%  |
| B Envelope - National Allocations                                                       | 2.000          |                                    |                |                                         |                |                                   |                |        |       |      |
| Compensation export earnings                                                            |                | 203                                | (1)            |                                         | 200            | 2                                 | 99%            | 190    | 8     | 95%  |
| Emergency aid                                                                           |                | 840                                | (4)            |                                         | 831            | (5)                               | 99%            | 813    | 23    | 98%  |
| Heavily indebted poor countries                                                         |                | 49                                 | 0              |                                         | 49             | (0)                               | 100%           | 49     |       | 100% |
| Other chocs with budgetary impact                                                       |                | 904                                | (1)            |                                         | 896            | (1)                               | 99%            | 886    | 4     | 99%  |
| SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS                                            | 2.000          | 1.995                              | (6)            | 100%                                    | 1.976          | (4)                               | 99%            | 1.938  | 34    | 98%  |
| Implementation costs                                                                    | 445            | 436                                | 4              | 98%                                     | 436            | 5                                 | 100%           | 435    | 6     | 100% |
| Interests and other receipts                                                            | 85             | 68                                 | (0)            | 80%                                     | 67             | (0)                               | 98%            | 67     | (0)   | 100% |
| SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS REVENUES                                  | 530            | 504                                | 4              | 95%                                     | 503            | 5                                 | 100%           | 502    | 6     | 100% |
| Institutional and support expenditure                                                   | 230            | 229                                | (3)            | 99%                                     | 229            | (1)                               | 100%           | 209    | (2)   | 91%  |
| Other Intra-ACP allocations                                                             | 1.868          | 1.864                              | (18)           | 100%                                    | 1.823          | (4)                               | 98%            | 1.683  | 73    | 92%  |
| Peace facility                                                                          | 1.119          | 1.119                              | 105            | 100%                                    | 1.099          | 227                               | 98%            | 1.023  | 209   | 93%  |
| SUB TOTAL: INTRA-ACP ALLOCATIONS                                                        | 3.218          | 3.212                              | 85             | 100%                                    | 3.151          | 221                               | 98%            | 2.916  | 280   | 93%  |
| Regional allocations                                                                    | 1.942          | 1.926                              | (24)           | 99%                                     | 1.818          | (8)                               | 94%            | 1.555  | 144   | 86%  |
| SUB TOTAL: REGIONAL ALLOCATIONS                                                         | 1.942          | 1.926                              | (24)           | 99%                                     | 1.818          | (8)                               | 94%            | 1.555  | 144   | 86%  |
| Co-financing                                                                            |                |                                    |                |                                         |                |                                   |                |        |       |      |
| Allocations                                                                             |                |                                    |                |                                         |                |                                   |                |        |       |      |
| A Envelope - National Allocations                                                       | 187            | 183                                | (1)            | 98%                                     | 179            | 0                                 | 97%            | 143    | 12    | 80%  |
| SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS                                            | 187            | 183                                | (1)            | 98%                                     | 179            | 0                                 | 97%            | 143    | 12    | 80%  |
| Implementation costs                                                                    | 5              | 5                                  | 1              | 100%                                    | 3              | 1                                 | 62%            | 2      | 1     | 63%  |
| SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS REVENUES                                  | 5              | 5                                  | 1              | 100%                                    | 3              | 1                                 | 62%            | 2      | 1     | 63%  |
| Other Intra-ACP allocations                                                             | 12             | 11                                 | (1)            | 92%                                     | 10             | 0                                 | 99%            | 10     | 0     | 97%  |
| Peace facility                                                                          | 1              | 1                                  |                | 100%                                    | 1              |                                   | 99%            | 1      |       | 100% |
| SUB TOTAL: INTRA-ACP ALLOCATIONS                                                        | 12             | 11                                 | (1)            | 92%                                     | 11             | 0                                 | 99%            | 11     | 0     | 97%  |
| 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 ENVELOPE STABEX                               | 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                                                                 | 131            |                                    |                |                                         |                |                                   |                |        |       |      |
| SUB TOTAL: NON-MOBILISABLE RESERVE                                                      | 131            |                                    |                |                                         |                |                                   |                |        |       |      |
| ACP                                                                                     |                |                                    |                |                                         |                |                                   |                |        |       |      |
| Regular MS Contributions                                                                |                |                                    |                |                                         |                |                                   |                |        |       |      |
| Allocations                                                                             |                |                                    |                |                                         |                |                                   |                |        |       |      |
| A Envelope - National Allocations                                                       | 190            | 189                                | (2)            | 99%                                     | 182            | 17                                | 96%            | 144    | 13    | 79%  |
| SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS                                            | 190            | 189                                | (2)            | 99%                                     | 182            | 17                                | 96%            | 144    | 13    | 79%  |
| B Envelope - National Allocations                                                       | 15             |                                    |                |                                         |                |                                   |                |        |       |      |
| Emergency aid                                                                           |                | 9                                  | (0)            |                                         | 8              | (0)                               | 99%            | 8      | 0     | 89%  |
| Other chocs with budgetary impact                                                       |                | 6                                  |                |                                         | 6              |                                   | 100%           | 6      |       | 100% |
| SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS                                            | 15             | 15                                 | (0)            | 98%                                     | 14             | (0)                               | 99%            | 14     | 0     | 93%  |
| Studies / Technical assistance OCT                                                      | 5              | 5                                  | 0              | 100%                                    | 5              | (0)                               | 98%            | 5      | 0     | 100% |
| SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS REVENUES                                  | 5              | 5                                  | 0              | 100%                                    | 5              | (0)                               | 98%            | 5      | 0     | 100% |
| Regional allocations                                                                    | 40             | 39                                 | (1)            | 98%                                     | 37             | (1)                               | 95%            | 32     | (0)   | 87%  |
| SUB TOTAL: REGIONAL ALLOCATIONS                                                         | 40             | 39                                 | (1)            | 98%                                     | 37             | (1)                               | 95%            | 32     | (0)   | 87%  |
| OCT                                                                                     |                |                                    |                |                                         |                |                                   |                |        |       |      |
| 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 ENVELOPE STABEX                               | 0              |                                    |                |                                         |                |                                   |                |        |       |      |
| Regional allocations reserve                                                            | 0              |                                    |                |                                         |                |                                   |                |        |       |      |
| SUB TOTAL: REGIONAL ALLOCATIONS RESERVE                                                 | 0              |                                    |                |                                         |                |                                   |                |        |       |      |
| Non-mobilisable reserve                                                                 |                |                                    |                |                                         |                |                                   |                |        |       |      |
| Reserves                                                                                |                |                                    |                |                                         |                |                                   |                |        |       |      |
| Non-mobilisable reserve                                                                 | 25             |                                    |                |                                         |                |                                   |                |        |       |      |
| SUB TOTAL: NON-MOBILISABLE RESERVE                                                      | 25             |                                    |                |                                         |                |                                   |                |        |       |      |
| TOTAL: ACP+OCT (INCL. RESERVES) (A+B)                                                   | 21.223         | 20.905                             | (147)          | 99%                                     | 20.361         | 236                               | 97%            | 18.829 | 1.076 | 92%  |

Table 2.6 - EDF AGGREGATED ACCOUNTS AT 31 DECEMBER 2018 - CLASS OF AID - ACP + PTOM - 11<sup>th</sup> EDF

| (EUR million)                                                    |                |                                    |                |                                         |                |                                   |                |              |              |            |
|------------------------------------------------------------------|----------------|------------------------------------|----------------|-----------------------------------------|----------------|-----------------------------------|----------------|--------------|--------------|------------|
|                                                                  | CREDITS<br>(1) | DECISIONS<br>AGGREG. ANNUAL<br>(2) | %<br>(2) : (1) | ASSIGNED FUNDS<br>AGGREG. ANNUAL<br>(3) | %<br>(3) : (2) | PAYMENTS<br>AGGREG. ANNUAL<br>(4) | %<br>(4) : (3) |              |              |            |
| <b>Regular MS Contributions</b>                                  |                |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>Allocations</b>                                               |                |                                    |                |                                         |                |                                   |                |              |              |            |
| A Envelope - National Allocations                                | 15.419         | 12.634                             | 1.743          | 82%                                     | 9.202          | 2.346                             | 73%            | 4.467        | 1.536        | 49%        |
| <b>SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS</b>              | <b>15.419</b>  | <b>12.634</b>                      | <b>1.743</b>   | <b>82%</b>                              | <b>9.202</b>   | <b>2.346</b>                      | <b>73%</b>     | <b>4.467</b> | <b>1.536</b> | <b>49%</b> |
| B Envelope - National Allocations                                | 717            |                                    |                |                                         |                |                                   |                |              |              |            |
| Emergency aid                                                    |                | 592                                | 2              |                                         | 589            | 10                                | 99%            | 493          | 50           | 84%        |
| Other chocs with budgetary impact                                |                | 109                                |                |                                         | 109            |                                   | 100%           | 109          | 80           | 100%       |
| <b>SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS</b>              | <b>717</b>     | <b>701</b>                         | <b>2</b>       | <b>98%</b>                              | <b>698</b>     | <b>10</b>                         | <b>100%</b>    | <b>601</b>   | <b>130</b>   | <b>86%</b> |
| Bridging facility                                                | 0              |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>SUB TOTAL: BRIDGING FACILITY</b>                              | <b>0</b>       |                                    |                |                                         |                |                                   |                |              |              |            |
| Implementation costs                                             | 1.053          | 700                                | 162            | 67%                                     | 646            | 157                               | 92%            | 603          | 148          | 93%        |
| Interests and other receipts                                     | 16             | 10                                 | (0)            | 59%                                     | 7              | 1                                 | 71%            | 6            | 0            | 92%        |
| <b>SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS REVENUES</b>    | <b>1.069</b>   | <b>710</b>                         | <b>162</b>     | <b>66%</b>                              | <b>653</b>     | <b>157</b>                        | <b>92%</b>     | <b>609</b>   | <b>148</b>   | <b>93%</b> |
| Institutional and support expenditure                            | 246            | 133                                | 27             | 54%                                     | 98             | 7                                 | 74%            | 85           | 16           | 87%        |
| Other Intra-ACP allocations                                      | 2.700          | 2.116                              | 871            | 78%                                     | 1.347          | 537                               | 64%            | 899          | 408          | 67%        |
| Peace facility                                                   | 1.000          | 1.000                              | 6              | 100%                                    | 946            | 61                                | 95%            | 859          | 54           | 91%        |
| <b>SUB TOTAL: INTRA-ACP ALLOCATIONS</b>                          | <b>3.946</b>   | <b>3.249</b>                       | <b>905</b>     | <b>82%</b>                              | <b>2.391</b>   | <b>604</b>                        | <b>74%</b>     | <b>1.843</b> | <b>478</b>   | <b>77%</b> |
| Regional allocations                                             | 6.541          | 5.803                              | 1.381          | 89%                                     | 4.940          | 1.426                             | 85%            | 1.554        | 610          | 31%        |
| <b>SUB TOTAL: REGIONAL ALLOCATIONS</b>                           | <b>6.541</b>   | <b>5.803</b>                       | <b>1.381</b>   | <b>89%</b>                              | <b>4.940</b>   | <b>1.426</b>                      | <b>85%</b>     | <b>1.554</b> | <b>610</b>   | <b>31%</b> |
| <b>Co-financing</b>                                              |                |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>Allocations</b>                                               |                |                                    |                |                                         |                |                                   |                |              |              |            |
| A Envelope - National Allocations                                | 23             | 20                                 |                | 89%                                     | 20             | 0                                 | 100%           | 1            | 1            | 6%         |
| <b>SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS</b>              | <b>23</b>      | <b>20</b>                          |                | <b>89%</b>                              | <b>20</b>      | <b>0</b>                          | <b>100%</b>    | <b>1</b>     | <b>1</b>     | <b>6%</b>  |
| Implementation costs                                             | 2              | 1                                  | 1              | 70%                                     |                |                                   |                |              |              |            |
| <b>SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS REVENUES</b>    | <b>2</b>       | <b>1</b>                           | <b>1</b>       | <b>70%</b>                              |                |                                   |                |              |              |            |
| Peace facility                                                   | 11             | 2                                  | 1              | 16%                                     | 2              | 1                                 | 100%           | 1            |              | 68%        |
| <b>SUB TOTAL: INTRA-ACP ALLOCATIONS</b>                          | <b>11</b>      | <b>2</b>                           | <b>1</b>       | <b>16%</b>                              | <b>2</b>       | <b>1</b>                          | <b>100%</b>    | <b>1</b>     |              | <b>68%</b> |
| Regional allocations                                             | 2              | 2                                  | 2              | 100%                                    | 2              | 2                                 | 100%           |              |              |            |
| <b>SUB TOTAL: REGIONAL ALLOCATIONS</b>                           | <b>2</b>       | <b>2</b>                           | <b>2</b>       | <b>100%</b>                             | <b>2</b>       | <b>2</b>                          | <b>100%</b>    |              |              |            |
| <b>Mobilisable reserves</b>                                      |                |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>Reserves</b>                                                  |                |                                    |                |                                         |                |                                   |                |              |              |            |
| B Envelope reserve                                               | 0              |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>SUB TOTAL: COUNTRY RESERVE</b>                                | <b>0</b>       |                                    |                |                                         |                |                                   |                |              |              |            |
| Intra-ACP Reserve                                                | 69             |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>SUB TOTAL: INTRA-ACP RESERVE</b>                              | <b>69</b>      |                                    |                |                                         |                |                                   |                |              |              |            |
| National allocations Reserve A Envelope STABEX                   | 0              |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>SUB TOTAL: NATIONAL ALLOCATIONS RESERVE A ENVELOPE STABEX</b> | <b>0</b>       |                                    |                |                                         |                |                                   |                |              |              |            |
| NIP/RIP reserve                                                  | 1.270          |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>SUB TOTAL: NIP/RIP RESERVE</b>                                | <b>1.270</b>   |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>Non-mobilisable reserve</b>                                   |                |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>Reserves</b>                                                  |                |                                    |                |                                         |                |                                   |                |              |              |            |
| Non-mobilisable reserve                                          | 311            |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>SUB TOTAL: NON-MOBILISABLE RESERVE</b>                        | <b>311</b>     |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>EC Internal SLA</b>                                           |                |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>Reserves</b>                                                  |                |                                    |                |                                         |                |                                   |                |              |              |            |
| A Envelope - National Allocations                                | 1              | 1                                  |                | 71%                                     | 1              |                                   | 100%           | 1            |              | 73%        |
| <b>SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS</b>              | <b>1</b>       | <b>1</b>                           |                | <b>71%</b>                              | <b>1</b>       |                                   | <b>100%</b>    | <b>1</b>     |              | <b>73%</b> |
| <b>ACP</b>                                                       |                |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>Regular MS Contributions</b>                                  |                |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>Allocations</b>                                               |                |                                    |                |                                         |                |                                   |                |              |              |            |
| A Envelope - National Allocations                                | 196            | 183                                | 92             | 93%                                     | 179            | 97                                | 98%            | 76           | 50           | 43%        |
| <b>SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS</b>              | <b>196</b>     | <b>183</b>                         | <b>92</b>      | <b>93%</b>                              | <b>179</b>     | <b>97</b>                         | <b>98%</b>     | <b>76</b>    | <b>50</b>    | <b>43%</b> |
| B Envelope - National Allocations                                | 8              |                                    |                |                                         |                |                                   |                |              |              |            |
| Emergency aid                                                    |                | 3                                  | 3              |                                         | 3              | 3                                 | 100%           | 2            | 2            | 68%        |
| Other chocs with budgetary impact                                |                | 3                                  | 3              |                                         | 3              | 3                                 | 100%           | 3            | 3            | 100%       |
| <b>SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS</b>              | <b>8</b>       | <b>6</b>                           | <b>6</b>       | <b>75%</b>                              | <b>6</b>       | <b>6</b>                          | <b>100%</b>    | <b>5</b>     | <b>5</b>     | <b>85%</b> |
| Bridging facility                                                | 0              |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>SUB TOTAL: BRIDGING FACILITY</b>                              | <b>0</b>       |                                    |                |                                         |                |                                   |                |              |              |            |
| Studies / Technical assistance OCT                               | 9              | 5                                  | 0              | 60%                                     | 5              | 1                                 | 90%            | 3            | 1            | 72%        |
| <b>SUB TOTAL: IMPLEMENTATION COSTS AND INTERESTS REVENUES</b>    | <b>9</b>       | <b>5</b>                           | <b>0</b>       | <b>60%</b>                              | <b>5</b>       | <b>1</b>                          | <b>90%</b>     | <b>3</b>     | <b>1</b>     | <b>72%</b> |
| Regional allocations                                             | 81             | 37                                 | 37             | 46%                                     | 37             | 37                                | 99%            | 7            | 7            | 20%        |
| <b>SUB TOTAL: REGIONAL ALLOCATIONS</b>                           | <b>81</b>      | <b>37</b>                          | <b>37</b>      | <b>46%</b>                              | <b>37</b>      | <b>37</b>                         | <b>99%</b>     | <b>7</b>     | <b>7</b>     | <b>20%</b> |
| <b>Co-financing</b>                                              |                |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>Allocations</b>                                               |                |                                    |                |                                         |                |                                   |                |              |              |            |
| A Envelope - National Allocations                                | 0              |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS</b>              | <b>0</b>       |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>Mobilisable reserves</b>                                      |                |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>Reserves</b>                                                  |                |                                    |                |                                         |                |                                   |                |              |              |            |
| NIP/RIP reserve                                                  | 49             |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>SUB TOTAL: NIP/RIP RESERVE</b>                                | <b>49</b>      |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>Non-mobilisable reserve</b>                                   |                |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>Reserves</b>                                                  |                |                                    |                |                                         |                |                                   |                |              |              |            |
| Non-mobilisable reserve                                          | 7              |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>SUB TOTAL: NON-MOBILISABLE RESERVE</b>                        | <b>7</b>       |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>EC Internal SLA</b>                                           |                |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>Reserves</b>                                                  |                |                                    |                |                                         |                |                                   |                |              |              |            |
| A Envelope - National Allocations                                | 0              |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS</b>              | <b>0</b>       |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>OCT</b>                                                       |                |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>Regular MS Contributions</b>                                  |                |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>Allocations</b>                                               |                |                                    |                |                                         |                |                                   |                |              |              |            |
| A Envelope - National Allocations                                | 10             | 6                                  |                | 60%                                     | 6              | 0                                 | 98%            | 6            | 4            | 98%        |
| <b>SUB TOTAL: A ENVELOPE - NATIONAL ALLOCATIONS</b>              | <b>10</b>      | <b>6</b>                           |                | <b>60%</b>                              | <b>6</b>       | <b>0</b>                          | <b>98%</b>     | <b>6</b>     | <b>4</b>     | <b>98%</b> |
| B Envelope - National Allocations                                | 7              |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>SUB TOTAL: B ENVELOPE - NATIONAL ALLOCATIONS</b>              | <b>7</b>       |                                    |                |                                         |                |                                   |                |              |              |            |
| <b>TOTAL: ACP+OCT (INCL. RESERVES) (A+B)</b>                     | <b>29.747</b>  | <b>23.359</b>                      | <b>4.332</b>   | <b>79%</b>                              | <b>18.140</b>  | <b>4.687</b>                      | <b>78%</b>     | <b>9.175</b> | <b>2.970</b> | <b>51%</b> |

Table 3.1.1 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. - 8<sup>th</sup> EDF

Overall situation by country (EUR million)

| Overall situation by country (in million) |                |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |           |                |          |  |
|-------------------------------------------|----------------|---------------------------------------|------------|----------|------------|----------------------------|------------|----------|------------|-----------|------------|----------|------------|------------|------------|----------|------------|------------|------------|----------|------------|----------------------|------------|----------|------------|-----------|----------------|----------|--|
| 8 th EDF                                  | Appropriations | Lomé                                  |            |          |            | Lomé                       |            |          |            | Lomé      |            |          |            | Cotonou    |            |          |            | Cotonou    |            |          |            | Cotonou              |            |          |            | TOTAL     |                |          |  |
|                                           |                | PIN - programmes indicatifs nationaux |            |          |            | Total Non-Programmable Aid |            |          |            | Interest  |            |          |            | A Envelope |            |          |            | B Envelope |            |          |            | Implementation costs |            |          |            | Decisions | Assigned funds | Payments |  |
|                                           |                | Decisions                             | % of Appr. | Payments | % of Appr. | Decisions                  | % of Appr. | Payments | % of Appr. | Decisions | % of Appr. | Payments | % of Appr. | Decisions  | % of Appr. | Payments | % of Appr. | Decisions  | % of Appr. | Payments | % of Appr. | Decisions            | % of Appr. | Payments | % of Appr. |           |                |          |  |
| Cumulative 2018                           |                |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |           |                |          |  |
| Administrative and financial expenditure  | 35             |                                       |            |          |            |                            |            |          |            | 35        | 100%       | 35       | 100%       |            |            |          |            |            |            |          |            |                      |            |          |            | 35        | 35             | 35       |  |
| All ACP countries                         | 3.200          |                                       |            |          |            | 3.199                      | 100%       | 3.199    | 100%       |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 3.199     | 3.199          | 3.199    |  |
| All ACP countries                         | 3.235          |                                       |            |          |            | 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       |  |
| Benin                                     | 165            | 112                                   | 68%        | 112      | 68%        | 53                         | 32%        | 53       | 32%        |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 165       | 165            | 165      |  |
| Botswana                                  | 63             | 31                                    | 50%        | 31       | 50%        |                            |            |          |            |           |            |          |            | 4          | 6%         | 4        | 6%         | 28         | 44%        | 28       | 44%        |                      |            |          |            | 63        | 63             | 63       |  |
| Burkina Faso                              | 375            | 170                                   | 45%        | 170      | 45%        | 88                         | 23%        | 88       | 23%        |           |            |          |            | 118        | 31%        | 118      | 31%        |            |            |          |            |                      |            |          |            | 375       | 375            | 375      |  |
| Burundi                                   | 22             | 13                                    | 59%        | 13       | 59%        | 9                          | 41%        | 9        | 41%        |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 22        | 22             | 22       |  |
| Cameroon                                  | 146            | 102                                   | 70%        | 102      | 70%        | 44                         | 30%        | 44       | 30%        |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 146       | 146            | 146      |  |
| Cape Verde                                | 47             | 29                                    | 62%        | 29       | 62%        | 18                         | 38%        | 18       | 38%        |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 47        | 47             | 47       |  |
| Central African Republic                  | 78             | 55                                    | 70%        | 55       | 70%        | 23                         | 29%        | 23       | 29%        |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 78        | 78             | 78       |  |
| Chad                                      | 193            | 142                                   | 74%        | 142      | 74%        | 51                         | 26%        | 51       | 26%        |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 193       | 193            | 193      |  |
| Comoros                                   | 10             | 10                                    | 100%       | 10       | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 10        | 10             | 10       |  |
| Congo (Brazzaville)                       | 9              | 9                                     | 100%       | 9        | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 9         | 9              | 9        |  |
| Democratic Republic of Congo              | 24             | 19                                    | 80%        | 19       | 80%        | 5                          | 20%        | 5        | 20%        |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 24        | 24             | 24       |  |
| Djibouti                                  | 25             | 16                                    | 64%        | 16       | 64%        | 9                          | 36%        | 9        | 36%        |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 25        | 25             | 25       |  |
| Equatorial Guinea                         | 3              | 3                                     | 100%       | 3        | 99%        |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 3         | 3              | 3        |  |
| Eritrea                                   | 0              | 0                                     | 100%       | 0        | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 0         | 0              | 0        |  |
| Ethiopia                                  | 249            | 137                                   | 55%        | 137      | 55%        | 113                        | 45%        | 113      | 45%        |           |            |          |            | 0          | 0%         | 0        | 0%         |            |            |          |            |                      |            |          |            | 249       | 249            | 249      |  |
| Gabon                                     | 79             | 37                                    | 47%        | 37       | 47%        | 7                          | 8%         | 7        | 8%         |           |            |          |            |            |            |          |            | 35         | 44%        | 33       | 42%        |                      |            |          |            | 79        | 77             | 77       |  |
| Gambia                                    | 25             | 16                                    | 63%        | 16       | 63%        | 9                          | 37%        | 9        | 37%        |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 25        | 25             | 25       |  |
| Ghana                                     | 240            | 122                                   | 51%        | 122      | 51%        | 79                         | 33%        | 79       | 33%        |           |            |          |            |            |            |          |            | 39         | 16%        | 39       | 16%        |                      |            |          |            | 240       | 240            | 240      |  |
| Guinea Bissau                             | 77             | 41                                    | 54%        | 41       | 54%        | 1                          | 2%         | 1        | 2%         |           |            |          |            | 34         | 45%        | 34       | 45%        |            |            |          |            |                      |            |          |            | 77        | 77             | 77       |  |
| Guinea (Conakry)                          | 115            | 94                                    | 81%        | 94       | 81%        | 21                         | 19%        | 21       | 19%        |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 115       | 115            | 115      |  |
| Ivory Coast                               | 75             | 53                                    | 71%        | 53       | 71%        | 22                         | 29%        | 22       | 29%        |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 75        | 75             | 75       |  |
| Kenya                                     | 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      |  |
| Mauritania                                | 121            | 57                                    | 48%        | 57       | 48%        | 27                         | 22%        | 27       | 22%        |           |            |          |            |            |            |          |            | 36         | 30%        | 36       | 30%        |                      |            |          |            | 121       | 121            | 121      |  |
| Mauritius                                 | 30             | 30                                    | 100%       | 30       | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 30        | 30             | 30       |  |
| Mozambique                                | 441            | 168                                   | 38%        | 168      | 38%        | 131                        | 30%        | 131      | 30%        |           |            |          |            | 142        | 32%        | 142      | 32%        |            |            |          |            |                      |            |          |            | 441       | 441            | 441      |  |
| Namibia                                   | 49             | 49                                    | 100%       | 49       | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 49        | 49             | 49       |  |
| Niger                                     | 204            | 111                                   | 55%        | 111      | 55%        | 39                         | 19%        | 39       | 19%        |           |            |          |            | 1          | 0%         | 1        | 0%         | 52         | 26%        | 52       | 26%        |                      |            |          |            | 204       | 204            | 204      |  |
| Rwanda                                    | 150            | 95                                    | 63%        | 95       | 63%        | 55                         | 37%        | 55       | 37%        |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 150       | 150            | 150      |  |
| Sao Tome & Principe                       | 12             | 9                                     | 70%        | 9        | 70%        | 4                          | 30%        | 4        | 30%        |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 12        | 12             | 12       |  |
| Senegal                                   | 147            | 95                                    | 64%        | 95       | 64%        | 53                         | 36%        | 53       | 36%        |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 147       | 147            | 147      |  |
| Seychelles                                | 5              | 5                                     | 100%       | 5        | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 5         | 5              | 5        |  |
| Sierra Leone                              | 93             | 62                                    | 67%        | 62       | 67%        | 30                         | 33%        | 30       | 33%        |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 93        | 93             | 93       |  |
| Somalia                                   | 48             | 48                                    | 100%       | 48       | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 48        | 48             | 48       |  |
| Swaziland                                 | 25             | 21                                    | 87%        | 21       | 87%        |                            |            |          |            |           |            |          |            | 3          | 13%        | 3        | 13%        |            |            |          |            |                      |            |          |            | 25        | 25             | 25       |  |
| Tanzania                                  | 335            | 199                                   | 59%        | 199      | 59%        | 137                        | 41%        | 137      | 41%        |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 335       | 335            | 335      |  |
| Uganda                                    | 288            | 194                                   | 67%        | 194      | 67%        | 94                         | 33%        | 94       | 33%        |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 288       | 288            | 288      |  |
| Zambia                                    | 227            | 136                                   | 60%        | 136      | 60%        | 91                         | 40%        | 91       | 40%        |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 227       | 227            | 227      |  |
| Zimbabwe                                  | 87             | 87                                    | 100%       | 87       | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 87        | 87             | 87       |  |
| * Total Africa                            | 5.293          | 3.303                                 | 62%        | 3.303    | 62%        | 1.418                      | 27%        | 1.418    | 27%        |           |            |          |            | 382        | 7%         | 382      | 7%         | 191        | 4%         | 189      | 4%         |                      |            |          |            | 5.292     | 5.292          | 5.291    |  |

Table 3.1.1 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. - 8<sup>th</sup> EDF (continued)

Overall situation by country (EUR million)

| 8 th EDF                         | Appropriations | Lomé                                  |            |          |            | Lomé                       |            |          |            | Lomé      |            |          |            | Cotonou    |            |          | Cotonou    |           |            | Cotonou              |            |           |            | TOTAL     |                |          |
|----------------------------------|----------------|---------------------------------------|------------|----------|------------|----------------------------|------------|----------|------------|-----------|------------|----------|------------|------------|------------|----------|------------|-----------|------------|----------------------|------------|-----------|------------|-----------|----------------|----------|
|                                  |                | PIN - programmes indicatifs nationaux |            |          |            | Total Non-Programmable Aid |            |          |            | Interest  |            |          |            | A Envelope |            |          | B Envelope |           |            | Implementation costs |            |           |            | TOTAL     |                |          |
|                                  |                | Decisions                             | % of Appr. | Payments | % of Appr. | Decisions                  | % of Appr. | Payments | % of Appr. | Decisions | % of Appr. | Payments | % of Appr. | Decisions  | % of Appr. | Payments | % of Appr. | Decisions | % of Appr. | Payments             | % of Appr. | Decisions | % of Appr. | Decisions | Assigned funds | Payments |
| Cumulative 2018                  |                |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            |           |                |          |
| Antigua & Barbuda                | 0              | 0                                     | 100%       | 0        | 100%       |                            |            |          |            |           |            |          |            |            |            | 0%       |            |           |            |                      |            |           |            | 0         | 0              | 0        |
| Bahamas                          | 2              | 2                                     | 100%       | 2        | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 2         | 2              | 2        |
| Barbados                         | 4              | 4                                     | 100%       | 4        | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 4         | 4              | 4        |
| Belize                           | 10             | 10                                    | 99%        | 10       | 99%        |                            |            |          |            |           |            |          |            | 0          | 1%         | 0        | 1%         |           |            |                      |            |           |            | 10        | 10             | 10       |
| Dominica                         | 6              | 6                                     | 100%       | 6        | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 6         | 6              | 6        |
| Dominican Republic               | 94             | 94                                    | 100%       | 94       | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 94        | 94             | 94       |
| Grenada                          | 0              | 0                                     | 100%       | 0        | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 0         | 0              | 0        |
| Guyana                           | 40             | 29                                    | 73%        | 29       | 73%        | 11                         | 27%        | 11       | 27%        |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 39        | 39             | 39       |
| Haiti                            | 74             | 63                                    | 84%        | 63       | 84%        | 12                         | 16%        | 12       | 16%        |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 74        | 74             | 74       |
| Jamaica                          | 122            | 53                                    | 43%        | 53       | 43%        | 43                         | 35%        | 43       | 35%        |           |            |          |            | 27         | 22%        | 27       | 22%        |           |            |                      |            |           |            | 122       | 122            | 122      |
| Saint Kitts & Nevis              | 3              | 3                                     | 100%       | 3        | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 3         | 3              | 3        |
| Saint Lucia                      | 1              | 1                                     | 100%       | 1        | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 1         | 1              | 1        |
| Saint Vincent & the Grenadines   | 2              | 2                                     | 100%       | 2        | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 2         | 2              | 2        |
| Suriname                         | 19             | 19                                    | 100%       | 19       | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 19        | 19             | 19       |
| Trinidad & 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      |
| Fiji                             | 17             | 17                                    | 100%       | 17       | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 17        | 17             | 17       |
| Kiribati                         | 9              | 9                                     | 100%       | 9        | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 9         | 9              | 9        |
| Papua New Guinea                 | 91             | 39                                    | 43%        | 39       | 43%        | 10                         | 11%        | 10       | 11%        |           |            |          |            |            |            |          | 42         | 46%       | 42         | 46%                  |            |           |            | 91        | 91             | 91       |
| Solomon Islands                  | 16             | 14                                    | 86%        | 14       | 86%        | 2                          | 14%        | 2        | 14%        |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 16        | 16             | 16       |
| Tonga                            | 5              | 5                                     | 100%       | 5        | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 5         | 5              | 5        |
| Tuvalu                           | 2              | 2                                     | 100%       | 2        | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 2         | 2              | 2        |
| Vanuatu                          | 17             | 10                                    | 60%        | 10       | 60%        | 2                          | 9%         | 2        | 9%         |           |            |          |            | 5          | 31%        | 5        | 31%        |           |            |                      |            |           |            | 17        | 17             | 17       |
| Western Samoa                    | 17             | 14                                    | 80%        | 14       | 80%        |                            |            |          |            |           |            |          |            | 3          | 20%        | 3        | 20%        |           |            |                      |            |           |            | 17        | 17             | 17       |
| * Total Pacific                  | 174            | 109                                   | 63%        | 109      | 63%        | 14                         | 8%         | 14       | 8%         |           |            |          |            | 9          | 5%         | 9        | 5%         | 42        | 24%        | 42                   | 24%        |           |            | 174       | 174            | 174      |
| Caribbean Region                 | 40             | 40                                    | 100%       | 40       | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 40        | 40             | 40       |
| Central Africa Region            | 77             | 77                                    | 100%       | 77       | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 77        | 77             | 77       |
| East Africa Region               | 161            | 161                                   | 100%       | 161      | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 161       | 161            | 161      |
| Indian Ocean Region              | 11             | 11                                    | 100%       | 11       | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 11        | 11             | 11       |
| Intra ACP Allocations            | 661            | 661                                   | 100%       | 661      | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 661       | 661            | 661      |
| Multiregional PALOP              | 10             | 10                                    | 100%       | 10       | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 10        | 10             | 10       |
| Pacific Region                   | 33             | 33                                    | 100%       | 33       | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 33        | 33             | 33       |
| Southern Africa Region           | 57             | 57                                    | 100%       | 57       | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 57        | 57             | 57       |
| West Africa Region               | 194            | 194                                   | 100%       | 194      | 100%       |                            |            |          |            |           |            |          |            |            |            |          |            |           |            |                      |            |           |            | 194       | 194            | 194      |
| * Total regional cooperation ACP | 1.245          | 1.245                                 | 100%       | 1.245    | 100%       |                            |            |          |            |           |            |          |            | 417        |            | 417      |            | 233       |            | 231                  |            |           |            | 1.245     | 1.245          | 1.245    |
| ACP                              | 10.333         | 4.951                                 |            | 4.950    |            | 4.696                      |            | 4.695    |            | 35        |            | 35       |            | 417        |            | 417      |            | 233       |            | 231                  |            |           |            | 10.331,70 | 10.329,58      | 10328,89 |

Table 3.1.1 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. - 8<sup>th</sup> EDF (continued)

| Overall situation by country (EUR million) |                                  |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |           |                |          |
|--------------------------------------------|----------------------------------|---------------------------------------|------------|----------|------------|----------------------------|------------|----------|------------|-----------|------------|----------|------------|------------|------------|----------|------------|------------|------------|----------|------------|----------------------|------------|----------|------------|-----------|----------------|----------|
| 8 th EDF                                   | Appropriations                   | Lomé                                  |            |          |            | Lomé                       |            |          |            | Lomé      |            |          |            | Cotonou    |            |          |            | Cotonou    |            |          |            | Cotonou              |            |          |            | TOTAL     |                |          |
|                                            |                                  | PIN - programmes indicatifs nationaux |            |          |            | Total Non-Programmable Aid |            |          |            | Interest  |            |          |            | A Envelope |            |          |            | B Envelope |            |          |            | Implementation costs |            |          |            | TOTAL     |                |          |
|                                            |                                  | Decisions                             | % of Appr. | Payments | % of Appr. | Decisions                  | % of Appr. | Payments | % of Appr. | Decisions | % of Appr. | Payments | % of Appr. | Decisions  | % of Appr. | Payments | % of Appr. | Decisions  | % of Appr. | Payments | % of Appr. | Decisions            | % of Appr. | Payments | % of Appr. | Decisions | Assigned funds | Payments |
| Cumulative 2018                            |                                  |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |           |                |          |
| OCT                                        | All OCT countries                | 10                                    |            |          |            |                            | 10         | 0%       | 10         | 0%        |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 10        | 10             | 10       |
|                                            | All OCT countries                | 10                                    |            |          |            |                            | 10         | 100%     | 10         | 100%      |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 10        | 10             | 10       |
|                                            | Anguilla                         | 1                                     | 1          | 100%     | 1          | 100%                       |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 1         | 1              | 1        |
|                                            | Montserrat                       | 2                                     | 2          | 100%     | 2          | 100%                       |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 2         | 2              | 2        |
|                                            | Saint Helena                     | 0                                     | 0          | 100%     | 0          | 100%                       |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 0         | 0              | 0        |
|                                            | * Total British OCT              | 2                                     | 2          | 100%     | 2          | 100%                       |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 2         | 2              | 2        |
|                                            | Aruba                            | 0                                     | 0          | 100%     | 0          | 100%                       |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 0         | 0              | 0        |
|                                            | Netherlands Antilles             | 4                                     | 4          | 100%     | 4          | 100%                       |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 4         | 4              | 4        |
|                                            | * Total Dutch OCT                | 4                                     | 4          | 100%     | 4          | 100%                       |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 4         | 4              | 4        |
|                                            | French Polynesia                 | 10                                    | 10         | 100%     | 10         | 100%                       |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 10        | 10             | 10       |
|                                            | Mayotte                          | 1                                     | 1          | 100%     | 1          | 100%                       |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 1         | 1              | 1        |
|                                            | New Caledonia                    | 7                                     | 7          | 100%     | 7          | 100%                       |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 7         | 7              | 7        |
|                                            | Saint Pierre & Miquelon          | 3                                     | 3          | 100%     | 3          | 100%                       |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 3         | 3              | 3        |
|                                            | Wallis & Futuna                  | 1                                     | 1          | 100%     | 1          | 100%                       |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 1         | 1              | 1        |
|                                            | * Total French OCT               | 23                                    | 23         | 100%     | 23         | 100%                       |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 23        | 23             | 23       |
|                                            | EDF PTF REGIONAL Projects        | 5                                     | 5          | 100%     | 5          | 100%                       |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 5         | 5              | 5        |
|                                            | EDF PTN REGIONAL Projects        | 0                                     | 0          | 100%     | 0          | 100%                       |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 0         | 0              | 0        |
|                                            | EDF PTU REGIONAL Projects        | 0                                     | 0          | 100%     | 0          | 100%                       |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 0         | 0              | 0        |
|                                            | * Total regional cooperation OCT | 5                                     | 5          | 100%     | 5          | 100%                       |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 5         | 5              | 5        |
|                                            | OCT                              | 46                                    | 35         |          | 35         |                            | 10         |          | 10         |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |           | 45,76          | 45,76    |
| TOTAL: ACP+OCT                             |                                  | 10.379                                | 4.986      | 48%      | 4.985      | 48%                        | 4.706      | 45%      | 4.706      | 45%       | 35         | 0%       | 35         | 0%         | 417        | 4%       | 417        | 4%         | 233        | 2%       | 231        | 2%                   |            |          |            | 10.377    | 10.375         | 10.375   |

Table 3.1.2 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. - 8<sup>th</sup> EDF

Overall situation by country (EUR million)

| 8 th EDF                                 | Appropriations | Lomé                                  |            |          |            | Lomé                       |            |          |            | Lomé      |            |          |            | Cotonou    |            |          |            | Cotonou    |            |          |            | Cotonou              |            |          |            | TOTAL          |          |
|------------------------------------------|----------------|---------------------------------------|------------|----------|------------|----------------------------|------------|----------|------------|-----------|------------|----------|------------|------------|------------|----------|------------|------------|------------|----------|------------|----------------------|------------|----------|------------|----------------|----------|
|                                          |                | PIN - programmes indicatifs nationaux |            |          |            | Total Non-Programmable Aid |            |          |            | Interest  |            |          |            | A Envelope |            |          |            | B Envelope |            |          |            | Implementation costs |            |          |            | Assigned funds | Payments |
|                                          |                | Decisions                             | % of Appr. | Payments | % of Appr. | Decisions                  | % of Appr. | Payments | % of Appr. | Decisions | % of Appr. | Payments | % of Appr. | Decisions  | % of Appr. | Payments | % of Appr. | Decisions  | % of Appr. | Payments | % of Appr. | Decisions            | % of Appr. | Payments | % of Appr. |                |          |
| Cumulative 2018                          |                |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Administrative and financial expenditure | 35             |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| All ACP countries                        | 3.200          |                                       |            |          |            | (3)                        | (0%)       |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          | (3)        |                |          |
| All ACP countries                        | 3.235          |                                       |            |          |            | (3)                        | (0%)       |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          | (3)        |                |          |
| Angola                                   | 72             |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Benin                                    | 165            |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Botswana                                 | 63             |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Burkina Faso                             | 375            |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Burundi                                  | 22             |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Cameroon                                 | 146            |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Cape Verde                               | 47             |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Central African Republic                 | 78             | (0)                                   | (0%)       |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          | (0)        |                |          |
| Chad                                     | 193            | (0)                                   | (0%)       |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          | (0)        | (0)            |          |
| Comoros                                  | 10             |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Congo (Brazzaville)                      | 9              | (0)                                   | (0%)       |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          | (0)        | (0)            |          |
| Democratic Republic of Congo             | 24             |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Djibouti                                 | 25             |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Equatorial Guinea                        | 3              |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Eritrea                                  | 0              |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Ethiopia                                 | 249            | (0)                                   | (0%)       |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          | (0)        |                |          |
| Gabon                                    | 79             |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          | 0          | 0%         | 0          | 0%       |            |                      |            |          | 0          | (0)            | 0        |
| Gambia                                   | 25             |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Ghana                                    | 240            |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Guinea Bissau                            | 77             |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Guinea (Conakry)                         | 115            |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Ivory Coast                              | 75             | (0)                                   | (0%)       |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          | (0)        |                |          |
| Kenya                                    | 80             |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Lesotho                                  | 63             |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Madagascar                               | 261            |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Malawi                                   | 259            |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Mali                                     | 278            |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Mauritania                               | 121            |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Mauritius                                | 30             |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Mozambique                               | 441            |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Namibia                                  | 49             |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Niger                                    | 204            |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Rwanda                                   | 150            |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Sao Tome & Principe                      | 12             |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Senegal                                  | 147            |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Seychelles                               | 5              |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Sierra Leone                             | 93             |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Somalia                                  | 48             |                                       |            | 0        | 0%         |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | 0              | 0        |
| Swaziland                                | 25             |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Tanzania                                 | 335            |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Uganda                                   | 288            |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Zambia                                   | 227            |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| Zimbabwe                                 | 87             |                                       |            |          |            |                            |            |          |            |           |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                |          |
| * Total Africa                           | 5.293          | (0)                                   | (0%)       | 0        | 0%         |                            |            |          |            |           |            |          |            |            |            |          | 0          | 0%         | 0          | 0%       |            |                      |            |          | (0)        | (0)            | 0        |

Table 3.1.2 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. - 8<sup>th</sup> EDF (continued)

Overall situation by country (EUR million)

[illegible]

Table 3.1.2 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. - 8<sup>th</sup> EDF (continued)

Overall situation by country (EUR million)

| 8 th EDF                         | Appropriations | Lomé                                  |            |          | Lomé                       |            |          | Lomé      |            |          | Cotonou    |            |          | Cotonou    |            |          | Cotonou              |            |          | TOTAL     |                |          |
|----------------------------------|----------------|---------------------------------------|------------|----------|----------------------------|------------|----------|-----------|------------|----------|------------|------------|----------|------------|------------|----------|----------------------|------------|----------|-----------|----------------|----------|
|                                  |                | PIN - programmes indicatifs nationaux |            |          | Total Non-Programmable Aid |            |          | Interest  |            |          | A Envelope |            |          | B Envelope |            |          | Implementation costs |            |          |           |                |          |
|                                  |                | Decisions                             | % of Appr. | Payments | Decisions                  | % of Appr. | Payments | Decisions | % of Appr. | Payments | Decisions  | % of Appr. | Payments | Decisions  | % of Appr. | Payments | Decisions            | % of Appr. | Payments | Decisions | % of Appr.     | Payments |
| Cumulative 2018                  |                |                                       |            |          |                            |            |          |           |            |          |            |            |          |            |            |          |                      |            |          |           | Assigned funds |          |
| All OCT countries                | 10             |                                       | 0%         |          |                            | 0%         |          |           | 0%         |          |            | 0%         |          |            | 0%         |          |                      |            |          |           |                |          |
| All OCT countries                | 10             |                                       |            |          |                            |            |          |           |            |          |            |            |          |            |            |          |                      |            |          |           |                |          |
| Anguilla                         | 1              |                                       |            |          |                            |            |          |           |            |          |            |            |          |            |            |          |                      |            |          |           |                |          |
| Montserrat                       | 2              |                                       |            |          |                            |            |          |           |            |          |            |            |          |            |            |          |                      |            |          |           |                |          |
| Saint Helena                     | 0              |                                       |            |          |                            |            |          |           |            |          |            |            |          |            |            |          |                      |            |          |           |                |          |
| * Total British OCT              | 2              |                                       |            |          |                            |            |          |           |            |          |            |            |          |            |            |          |                      |            |          |           |                |          |
| Aruba                            | 0              |                                       |            |          |                            |            |          |           |            |          |            |            |          |            |            |          |                      |            |          |           |                |          |
| Netherlands Antilles             | 4              |                                       |            |          |                            |            |          |           |            |          |            |            |          |            |            |          |                      |            |          |           |                |          |
| * Total Dutch OCT                | 4              |                                       |            |          |                            |            |          |           |            |          |            |            |          |            |            |          |                      |            |          |           |                |          |
| French Polynesia                 | 10             |                                       |            |          |                            |            |          |           |            |          |            |            |          |            |            |          |                      |            |          |           |                |          |
| Mayotte                          | 1              |                                       |            |          |                            |            |          |           |            |          |            |            |          |            |            |          |                      |            |          |           |                |          |
| New Caledonia                    | 7              |                                       |            |          |                            |            |          |           |            |          |            |            |          |            |            |          |                      |            |          |           |                |          |
| Saint Pierre & Miquelon          | 3              |                                       |            |          |                            |            |          |           |            |          |            |            |          |            |            |          |                      |            |          |           |                |          |
| Wallis & Futuna                  | 1              |                                       |            |          |                            |            |          |           |            |          |            |            |          |            |            |          |                      |            |          |           |                |          |
| * Total French OCT               | 23             |                                       |            |          |                            |            |          |           |            |          |            |            |          |            |            |          |                      |            |          |           |                |          |
| EDF PTF REGIONAL Projects        | 5              |                                       |            |          |                            |            |          |           |            |          |            |            |          |            |            |          |                      |            |          |           |                |          |
| EDF PTN REGIONAL Projects        | 0              |                                       |            |          |                            |            |          |           |            |          |            |            |          |            |            |          |                      |            |          |           |                |          |
| EDF PTU REGIONAL Projects        | 0              |                                       |            |          |                            |            |          |           |            |          |            |            |          |            |            |          |                      |            |          |           |                |          |
| * Total regional cooperation OCT | 5              |                                       |            |          |                            |            |          |           |            |          |            |            |          |            |            |          |                      |            |          |           |                |          |
| OCT                              | 46             |                                       |            |          |                            |            |          |           |            |          |            |            |          |            |            |          |                      |            |          |           |                |          |
| TOTAL: ACP+OCT                   | 10.379         | (1)                                   | (0%)       | (0)      | (0%)                       | (3)        | (0%)     |           |            |          |            |            |          | 0          | 0%         | 0        | 0%                   |            |          | (4)       | (0)            | (0)      |



Table 3.1.3 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 8<sup>th</sup> EDF

| Overall situation by country (EUR million) |                |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |          |  |
|--------------------------------------------|----------------|---------------------------------------|----------------|----------|----------------------------|----------------|----------|-----------|----------------|----------|------------|----------------|----------|------------|----------------|----------|----------------------|----------------|----------|-----------|----------------|----------|--|
| 8 th EDF                                   | Appropriations | Lomé                                  |                |          | Cotonou                    |                |          | Interest  |                |          | A Envelope |                |          | B Envelope |                |          | Implementation costs |                |          | TOTAL     |                |          |  |
|                                            |                | PIN - programmes indicatifs nationaux |                |          | Total Non-Programmable Aid |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |          |  |
|                                            |                | Decisions                             | Assigned funds | Payments | Decisions                  | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions  | Assigned funds | Payments | Decisions  | Assigned funds | Payments | Decisions            | Assigned funds | Payments | Decisions | Assigned funds | Payments |  |
| Cumulative 2018                            |                |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |          |  |
| Administrative and financial expenditure   | 35             |                                       |                |          |                            |                |          | 35        | 35             | 35       |            |                |          |            |                |          |                      |                |          | 35        | 35             | 35       |  |
| All ACP countries                          | 3.200          |                                       |                |          | 3.199                      | 3.199          | 3.199    |           |                |          |            |                |          |            |                |          |                      |                |          | 3.199     | 3.199          | 3.199    |  |
| All ACP countries                          | 3.235          |                                       |                |          | 3.199                      | 3.199          | 3.199    | 35        | 35             | 35       |            |                |          |            |                |          |                      |                |          | 3.234     | 3.234          | 3.234    |  |
| Angola                                     | 72             | 72                                    | 72             | 72       |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          | 72        | 72             | 72       |  |
| Benin                                      | 165            | 112                                   | 112            | 112      | 53                         | 53             | 53       |           |                |          |            |                |          |            |                |          |                      |                |          | 165       | 165            | 165      |  |
| Botswana                                   | 63             | 31                                    | 31             | 31       |                            |                |          |           |                |          | 4          | 4              | 4        | 28         | 28             | 28       |                      |                |          | 63        | 63             | 63       |  |
| Burkina Faso                               | 375            | 170                                   | 170            | 170      | 88                         | 88             | 88       |           |                |          | 118        | 118            | 118      |            |                |          |                      |                |          | 375       | 375            | 375      |  |
| Burundi                                    | 22             | 13                                    | 13             | 13       | 9                          | 9              | 9        |           |                |          |            |                |          |            |                |          |                      |                |          | 22        | 22             | 22       |  |
| Cameroon                                   | 146            | 102                                   | 102            | 102      | 44                         | 44             | 44       |           |                |          |            |                |          |            |                |          |                      |                |          | 146       | 146            | 146      |  |
| Cape Verde                                 | 47             | 29                                    | 29             | 29       | 18                         | 18             | 18       |           |                |          |            |                |          |            |                |          |                      |                |          | 47        | 47             | 47       |  |
| Central African Republic                   | 78             | 55                                    | 55             | 55       | 23                         | 23             | 23       |           |                |          |            |                |          |            |                |          |                      |                |          | 78        | 78             | 78       |  |
| Chad                                       | 193            | 142                                   | 142            | 142      | 51                         | 51             | 51       |           |                |          |            |                |          |            |                |          |                      |                |          | 193       | 193            | 193      |  |
| Comoros                                    | 10             | 10                                    | 10             | 10       |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          | 10        | 10             | 10       |  |
| Congo (Brazzaville)                        | 9              | 9                                     | 9              | 9        |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          | 9         | 9              | 9        |  |
| Democratic Republic of Congo               | 24             | 19                                    | 19             | 19       | 5                          | 5              | 5        |           |                |          |            |                |          |            |                |          |                      |                |          | 24        | 24             | 24       |  |
| Djibouti                                   | 25             | 16                                    | 16             | 16       | 9                          | 9              | 9        |           |                |          |            |                |          |            |                |          |                      |                |          | 25        | 25             | 25       |  |
| Equatorial Guinea                          | 3              | 3                                     | 3              | 3        |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          | 3         | 3              | 3        |  |
| Eritrea                                    | 0              | 0                                     | 0              | 0        |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          | 0         | 0              | 0        |  |
| Ethiopia                                   | 249            | 137                                   | 137            | 137      | 113                        | 113            | 113      |           |                |          | 0          | 0              | 0        |            |                |          |                      |                |          | 249       | 249            | 249      |  |
| Gabon                                      | 79             | 37                                    | 37             | 37       | 7                          | 7              | 7        |           |                |          |            |                |          |            | 35             | 34       | 33                   |                |          | 79        | 77             | 77       |  |
| Gambia                                     | 25             | 16                                    | 16             | 16       | 9                          | 9              | 9        |           |                |          |            |                |          |            |                |          |                      |                |          | 25        | 25             | 25       |  |
| Ghana                                      | 240            | 122                                   | 122            | 122      | 79                         | 79             | 79       |           |                |          |            |                |          |            | 39             | 39       | 39                   |                |          | 240       | 240            | 240      |  |
| Guinea Bissau                              | 77             | 41                                    | 41             | 41       | 1                          | 1              | 1        |           |                |          | 34         | 34             | 34       |            |                |          |                      |                |          | 77        | 77             | 77       |  |
| Guinea (Conakry)                           | 115            | 94                                    | 94             | 94       | 21                         | 21             | 21       |           |                |          |            |                |          |            |                |          |                      |                |          | 115       | 115            | 115      |  |
| Ivory Coast                                | 75             | 53                                    | 53             | 53       | 22                         | 22             | 22       |           |                |          |            |                |          |            |                |          |                      |                |          | 75        | 75             | 75       |  |
| Kenya                                      | 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      |  |
| Mauritania                                 | 121            | 57                                    | 57             | 57       | 27                         | 27             | 27       |           |                |          |            |                |          |            | 36             | 36       | 36                   |                |          | 121       | 121            | 121      |  |
| Mauritius                                  | 30             | 30                                    | 30             | 30       |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          | 30        | 30             | 30       |  |
| Mozambique                                 | 441            | 168                                   | 168            | 168      | 131                        | 131            | 131      |           |                |          | 142        | 142            | 142      |            |                |          |                      |                |          | 441       | 441            | 441      |  |
| Namibia                                    | 49             | 49                                    | 49             | 49       |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          | 49        | 49             | 49       |  |
| Niger                                      | 204            | 111                                   | 111            | 111      | 39                         | 39             | 39       |           |                |          | 1          | 1              | 1        | 52         | 52             | 52       |                      |                |          | 204       | 204            | 204      |  |
| Rwanda                                     | 150            | 95                                    | 95             | 95       | 55                         | 55             | 55       |           |                |          |            |                |          |            |                |          |                      |                |          | 150       | 150            | 150      |  |
| Sao Tome & Principe                        | 12             | 9                                     | 9              | 9        | 4                          | 4              | 4        |           |                |          |            |                |          |            |                |          |                      |                |          | 12        | 12             | 12       |  |
| Senegal                                    | 147            | 95                                    | 95             | 95       | 53                         | 53             | 53       |           |                |          |            |                |          |            |                |          |                      |                |          | 147       | 147            | 147      |  |
| Seychelles                                 | 5              | 5                                     | 5              | 5        |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          | 5         | 5              | 5        |  |
| Sierra Leone                               | 93             | 62                                    | 62             | 62       | 30                         | 30             | 30       |           |                |          |            |                |          |            |                |          |                      |                |          | 93        | 93             | 93       |  |
| Somalia                                    | 48             | 48                                    | 48             | 48       |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          | 48        | 48             | 48       |  |
| Swaziland                                  | 25             | 21                                    | 21             | 21       |                            |                |          |           |                |          | 3          | 3              | 3        |            |                |          |                      |                |          | 25        | 25             | 25       |  |
| Tanzania                                   | 335            | 199                                   | 199            | 199      | 137                        | 137            | 137      |           |                |          |            |                |          |            |                |          |                      |                |          | 335       | 335            | 335      |  |
| Uganda                                     | 288            | 194                                   | 194            | 194      | 94                         | 94             | 94       |           |                |          |            |                |          |            |                |          |                      |                |          | 288       | 288            | 288      |  |
| Zambia                                     | 227            | 136                                   | 136            | 136      | 91                         | 91             | 91       |           |                |          |            |                |          |            |                |          |                      |                |          | 227       | 227            | 227      |  |
| Zimbabwe                                   | 87             | 87                                    | 87             | 87       |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          | 87        | 87             | 87       |  |
| * Total Africa                             | 5.293          | 3.303                                 | 3.303          | 3.303    | 1.418                      | 1.418          | 1.418    |           |                |          | 382        | 382            | 382      | 191        | 189            | 189      |                      |                |          | 5.293     | 5.292          | 5.291    |  |

Table 3.1.3 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 8<sup>th</sup> EDF (continued)

| Overall situation by country (EUR million) |                                |                |                                       |                |          |           |                |          |           |          |                |          |           |                |          |           |                      |          |           |                |          |           |                |          |
|--------------------------------------------|--------------------------------|----------------|---------------------------------------|----------------|----------|-----------|----------------|----------|-----------|----------|----------------|----------|-----------|----------------|----------|-----------|----------------------|----------|-----------|----------------|----------|-----------|----------------|----------|
|                                            | 8 th EDF                       | Appropriations | PIN - programmes indicatifs nationaux |                |          |           | Lomé           |          |           | Interest | A Envelope     |          |           | Cotonou        |          |           | Implementation costs |          |           | TOTAL          |          |           |                |          |
|                                            |                                |                | Decisions                             | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions |          | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds       | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments |
|                                            |                                |                |                                       |                |          |           |                |          |           |          |                |          |           |                |          |           |                      |          |           |                |          |           |                |          |
| ACP                                        | Antigua & Barbuda              | 0              | 0                                     | 0              | 0        |           |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 0        | 0         | 0              |          |
|                                            | Bahamas                        | 2              | 2                                     | 2              | 2        |           |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 2        | 2         | 2              |          |
|                                            | Barbados                       | 4              | 4                                     | 4              | 4        |           |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 4        | 4         | 4              |          |
|                                            | Belize                         | 10             | 10                                    | 10             | 10       |           |                |          |           |          | 0              | 0        | 0         |                |          |           |                      |          |           |                | 10       | 10        | 10             |          |
|                                            | Dominica                       | 6              | 6                                     | 6              | 6        |           |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 6        | 6         | 6              |          |
|                                            | Dominican Republic             | 94             | 94                                    | 94             | 94       |           |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 94       | 94        | 94             |          |
|                                            | Grenada                        | 0              | 0                                     | 0              | 0        |           |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 0        | 0         | 0              |          |
|                                            | Guyana                         | 40             | 29                                    | 29             | 29       | 11        | 11             | 11       |           |          |                |          |           |                |          |           |                      |          |           |                | 39       | 39        | 39             |          |
|                                            | Haiti                          | 74             | 63                                    | 63             | 63       | 12        | 12             | 12       |           |          |                |          |           |                |          |           |                      |          |           |                | 74       | 74        | 74             |          |
|                                            | Jamaica                        | 122            | 53                                    | 53             | 53       | 43        | 43             | 43       |           |          |                | 27       | 27        | 27             |          |           |                      |          |           |                | 122      | 122       | 122            |          |
|                                            | Saint Kitts & Nevis            | 3              | 3                                     | 3              | 3        |           |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 3        | 3         | 3              |          |
|                                            | Saint Lucia                    | 1              | 1                                     | 1              | 1        |           |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 1        | 1         | 1              |          |
|                                            | Saint Vincent & the Grenadines | 2              | 2                                     | 2              | 2        |           |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 2        | 2         | 2              |          |
|                                            | Suriname                       | 19             | 19                                    | 19             | 19       |           |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 19       | 19        | 19             |          |
|                                            | Trinidad & Tobago              | 7              | 7                                     | 7              | 7        |           |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 7        | 7         | 7              |          |
|                                            | * Total Caribbean              |                | 385                                   | 293            | 293      | 293       | 65             | 65       | 65        |          |                |          | 27        | 27             | 27       |           |                      |          |           |                |          | 385       | 385            | 385      |
| ACP                                        | Fiji                           | 17             | 17                                    | 17             | 17       |           |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 17       | 17        | 17             |          |
|                                            | Kiribati                       | 9              | 9                                     | 9              | 9        |           |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 9        | 9         | 9              |          |
|                                            | Papua New Guinea               | 91             | 39                                    | 39             | 39       | 10        | 10             | 10       |           |          |                |          |           |                | 42       | 42        | 42                   |          |           |                | 91       | 91        | 91             |          |
|                                            | Solomon Islands                | 16             | 14                                    | 14             | 14       | 2         | 2              | 2        |           |          |                |          |           |                |          |           |                      |          |           |                | 16       | 16        | 16             |          |
|                                            | Tonga                          | 5              | 5                                     | 5              | 5        |           |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 5        | 5         | 5              |          |
|                                            | Tuvalu                         | 2              | 2                                     | 2              | 2        |           |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 2        | 2         | 2              |          |
|                                            | Vanuatu                        | 17             | 10                                    | 10             | 10       | 2         | 2              | 2        |           |          |                | 5        | 5         | 5              |          |           |                      |          |           |                | 17       | 17        | 17             |          |
|                                            | Western Samoa                  | 17             | 14                                    | 14             | 14       |           |                |          |           |          |                | 3        | 3         | 3              |          |           |                      |          |           |                | 17       | 17        | 17             |          |
|                                            | * Total Pacific                |                | 174                                   | 109            | 109      | 109       | 14             | 14       | 14        |          |                |          | 9         | 9              | 9        | 42        | 42                   | 42       |           |                |          | 174       | 174            | 174      |
|                                            | Caribbean Region               |                | 40                                    | 40             | 40       | 40        |                |          |           |          |                |          |           |                |          |           |                      |          |           |                |          | 40        | 40             | 40       |
| Central Africa Region                      |                                | 77             | 77                                    | 77             | 77       |           |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 77       | 77        | 77             |          |
| ACP                                        | East Africa Region             |                | 161                                   | 161            | 161      | 161       |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 161      | 161       | 161            |          |
|                                            | Indian Ocean Region            |                | 11                                    | 11             | 11       | 11        |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 11       | 11        | 11             |          |
|                                            | Intra ACP Allocations          |                | 661                                   | 661            | 661      | 661       |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 661      | 661       | 661            |          |
|                                            | Multiregional PALOP            |                | 10                                    | 10             | 10       | 10        |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 10       | 10        | 10             |          |
|                                            | Pacific Region                 |                | 33                                    | 33             | 33       | 33        |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 33       | 33        | 33             |          |
|                                            | Southern Africa Region         |                | 57                                    | 57             | 57       | 57        |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 57       | 57        | 57             |          |
|                                            | West Africa Region             |                | 194                                   | 194            | 194      | 194       |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 194      | 194       | 194            |          |
| * Total regional cooperation ACP           |                                | 1.245          | 1.245                                 | 1.245          | 1.245    |           |                |          |           |          |                |          |           |                |          |           |                      |          |           |                | 1.245    | 1.245     | 1.245          |          |
| ACP                                        |                                | 10.333         | 4.951                                 | 4.950          | 4.950    | 4.696     | 4.695          | 4.695    | 35        | 35       | 35             | 417      | 417       | 417            | 233      | 231       | 231                  |          |           |                | 10.332   | 10.330    | 10.329         |          |

Table 3.1.3 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 8<sup>th</sup> EDF (continued)

*Overall situation by country (EUR million)*

| 8 <sup>th</sup> EDF              | Appropriations | PIN - programmes indicatifs nationaux |                |          | Lomé                       |                |          | Interest       |                |          | A Envelope     |                |          | Cotonou        |                |          | Implementation costs |                |          | TOTAL          |                |          |
|----------------------------------|----------------|---------------------------------------|----------------|----------|----------------------------|----------------|----------|----------------|----------------|----------|----------------|----------------|----------|----------------|----------------|----------|----------------------|----------------|----------|----------------|----------------|----------|
|                                  |                | Assigned funds                        |                |          | Total Non-Programmable Aid |                |          | Assigned funds |                |          | Assigned funds |                |          | Assigned funds |                |          | Assigned funds       |                |          | Assigned funds |                |          |
|                                  |                | Decisions                             | Assigned funds | Payments | Decisions                  | Assigned funds | Payments | Decisions      | Assigned funds | Payments | Decisions      | Assigned funds | Payments | Decisions      | Assigned funds | Payments | Decisions            | Assigned funds | Payments | Decisions      | Assigned funds | Payments |
| Cumulative 2018                  |                |                                       |                |          |                            |                |          |                |                |          |                |                |          |                |                |          |                      |                |          |                |                |          |
| All OCT countries                | 10             |                                       |                |          | 10                         | 10             | 10       |                |                |          |                |                |          |                |                |          |                      |                |          | 10             | 10             | 10       |
| All OCT countries                | 10             |                                       |                |          | 10                         | 10             | 10       |                |                |          |                |                |          |                |                |          |                      |                |          | 10             | 10             | 10       |
| Anguilla                         | 1              | 1                                     | 1              | 1        |                            |                |          |                |                |          |                |                |          |                |                |          |                      |                |          | 1              | 1              | 1        |
| Montserrat                       | 2              | 2                                     | 2              | 2        |                            |                |          |                |                |          |                |                |          |                |                |          |                      |                |          | 2              | 2              | 2        |
| Saint Helena                     | 0              | 0                                     | 0              | 0        |                            |                |          |                |                |          |                |                |          |                |                |          |                      |                |          | 0              | 0              | 0        |
| * Total British OCT              | 2              | 2                                     | 2              | 2        |                            |                |          |                |                |          |                |                |          |                |                |          |                      |                |          | 2              | 2              | 2        |
| Aruba                            | 0              | 0                                     | 0              | 0        |                            |                |          |                |                |          |                |                |          |                |                |          |                      |                |          | 0              | 0              | 0        |
| Netherlands Antilles             | 4              | 4                                     | 4              | 4        |                            |                |          |                |                |          |                |                |          |                |                |          |                      |                |          | 4              | 4              | 4        |
| * Total Dutch OCT                | 4              | 4                                     | 4              | 4        |                            |                |          |                |                |          |                |                |          |                |                |          |                      |                |          | 4              | 4              | 4        |
| French Polynesia                 | 10             | 10                                    | 10             | 10       |                            |                |          |                |                |          |                |                |          |                |                |          |                      |                |          | 10             | 10             | 10       |
| Mayotte                          | 1              | 1                                     | 1              | 1        |                            |                |          |                |                |          |                |                |          |                |                |          |                      |                |          | 1              | 1              | 1        |
| New Caledonia                    | 7              | 7                                     | 7              | 7        |                            |                |          |                |                |          |                |                |          |                |                |          |                      |                |          | 7              | 7              | 7        |
| Saint Pierre & Miquelon          | 3              | 3                                     | 3              | 3        |                            |                |          |                |                |          |                |                |          |                |                |          |                      |                |          | 3              | 3              | 3        |
| Wallis & Futuna                  | 1              | 1                                     | 1              | 1        |                            |                |          |                |                |          |                |                |          |                |                |          |                      |                |          | 1              | 1              | 1        |
| * Total French OCT               | 23             | 23                                    | 23             | 23       |                            |                |          |                |                |          |                |                |          |                |                |          |                      |                |          | 23             | 23             | 23       |
| EDF PTF REGIONAL Projects        | 5              | 5                                     | 5              | 5        |                            |                |          |                |                |          |                |                |          |                |                |          |                      |                |          | 5              | 5              | 5        |
| EDF PTN REGIONAL Projects        | 0              | 0                                     | 0              | 0        |                            |                |          |                |                |          |                |                |          |                |                |          |                      |                |          | 0              | 0              | 0        |
| EDF PTU REGIONAL Projects        | 0              | 0                                     | 0              | 0        |                            |                |          |                |                |          |                |                |          |                |                |          |                      |                |          | 0              | 0              | 0        |
| * Total regional cooperation OCT | 5              | 5                                     | 5              | 5        |                            |                |          |                |                |          |                |                |          |                |                |          |                      |                |          | 5              | 5              | 5        |
| OCT                              | 46             | 35                                    | 35             | 35       | 10                         | 10             | 10       |                |                |          |                |                |          |                |                |          |                      |                |          | 46             | 46             | 46       |
| TOTAL: ACP+OCT                   | 10.379         | 4.986                                 | 4.986          | 4.985    | 4.706                      | 4.706          | 4.706    | 35             | 35             | 35       | 417            | 417            | 417      | 233            | 231            | 231      |                      |                |          | 10.377         | 10.375         | 10.375   |

Table 3.1.4 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 8<sup>th</sup> EDF

Overall situation by country (EUR million)

[illegible]

Table 3.1.4 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 8<sup>th</sup> EDF (continued)

Overall situation by country (EUR million)

| Overall situation by Country (EUR millions) |                                  |                |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|---------------------------------------------|----------------------------------|----------------|---------------------------------------|----------------|----------|----------------------------|----------------|----------|-----------|----------------|----------|------------|----------------|----------|------------|----------------|----------|----------------------|----------------|----------|-----------|----------------|
|                                             | 8 th EDF                         | Appropriations | Lomé                                  |                |          |                            |                |          | Cotonou   |                |          |            |                |          | TOTAL      |                |          |                      |                |          |           |                |
|                                             |                                  |                | PIN - programmes indicatifs nationaux |                |          | Total Non-Programmable Aid |                |          | Interest  |                |          | A Envelope |                |          | B Envelope |                |          | Implementation costs |                |          |           |                |
|                                             |                                  |                | Decisions                             | Assigned funds | Payments | Decisions                  | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions  | Assigned funds | Payments | Decisions  | Assigned funds | Payments | Decisions            | Assigned funds | Payments | Decisions | Assigned funds |
| Cumulative 2018                             |                                  |                |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
| ACP                                         | Antigua & Barbuda                | 0              | (0)                                   |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                | (0)      |           |                |
|                                             | Bahamas                          | 2              |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | Barbados                         | 4              |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | Belize                           | 10             |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | Dominica                         | 6              | (0)                                   |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                | (0)      |           |                |
|                                             | Dominican Republic               | 94             |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | Grenada                          | 0              |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | Guyana                           | 40             |                                       |                |          | (0)                        |                |          |           |                |          |            |                |          |            |                |          |                      |                | (0)      |           |                |
|                                             | Haiti                            | 74             | (0)                                   | (0)            | (0)      |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                | (0)      | (0)       | (0)            |
|                                             | Jamaica                          | 122            |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | Saint Kitts & Nevis              | 3              |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | Saint Lucia                      | 1              |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | Saint Vincent & the Grenadines   | 2              | (0)                                   |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                | (0)      |           |                |
|                                             | Suriname                         | 19             |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | Trinidad & Tobago                | 7              |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | * Total Caribbean                | 385            | (0)                                   | (0)            | (0)      | (0)                        |                |          |           |                |          |            |                |          |            |                |          |                      |                | (0)      | (0)       | (0)            |
| ACP                                         | Fiji                             | 17             |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | Kiribati                         | 9              |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | Papua New Guinea                 | 91             |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | Solomon Islands                  | 16             |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | Tonga                            | 5              |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | Tuvalu                           | 2              |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | Vanuatu                          | 17             |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | Western Samoa                    | 17             |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | * Total Pacific                  | 174            |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
| ACP                                         | Caribbean Region                 | 40             | 0                                     | (0)            |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                | 0        | (0)       |                |
|                                             | Central Africa Region            | 77             |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | East Africa Region               | 161            |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | Indian Ocean Region              | 11             |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | Intra ACP Allocations            | 661            | (1)                                   | (0)            |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                | (1)      | (0)       |                |
|                                             | Multiregional PALOP              | 10             |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | Pacific Region                   | 33             |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | Southern Africa Region           | 57             |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | West Africa Region               | 194            |                                       |                |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                |          |           |                |
|                                             | * Total regional cooperation ACP | 1.245          | (1)                                   | (0)            |          |                            |                |          |           |                |          |            |                |          |            |                |          |                      |                | (1)      | (0)       |                |
| ACP                                         | 10.333                           | (1)            | (0)                                   | (0)            | (3)      |                            |                |          |           |                |          |            |                | 0        | (0)        | 0              |          |                      |                | (4)      | (0)       | (0)            |

Table 3.1.4 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 8<sup>th</sup> EDF (continued)

| Overall situation by country (EUR million) |                |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
|--------------------------------------------|----------------|---------------------------------------|----------------|----------|-----------|----------------|----------|-----------|----------------|----------|------------|----------------|----------|-----------|----------------|----------|----------------------|----------------|----------|-----------|----------------|----------|-----|
| 8 th EDF                                   | Appropriations | PIN - programmes indicatifs nationaux |                |          | Lomé      |                |          | Interest  |                |          | A Envelope |                |          | Cotonou   |                |          | Implementation costs |                |          | TOTAL     |                |          |     |
|                                            |                | Decisions                             | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions  | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions            | Assigned funds | Payments | Decisions | Assigned funds | Payments |     |
|                                            |                |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
| Cumulative 2018                            |                |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
| All OCT countries                          | 10             |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
| All OCT countries                          | 10             |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
| Anguilla                                   | 1              |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
| Montserrat                                 | 2              |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
| Saint Helena                               | 0              |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
| * Total British OCT                        | 2              |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
| Aruba                                      | 0              |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
| Netherlands Antilles                       | 4              |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
| * Total Dutch OCT                          | 4              |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
| French Polynesia                           | 10             |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
| Mayotte                                    | 1              |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
| New Caledonia                              | 7              |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
| Saint Pierre & Miquelon                    | 3              |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
| Wallis & Futuna                            | 1              |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
| * Total French OCT                         | 23             |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
| EDF PTF REGIONAL Projects                  | 5              |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
| EDF PTN REGIONAL Projects                  | 0              |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
| EDF PTU REGIONAL Projects                  | 0              |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
| * Total regional cooperation OCT           | 5              |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
| OCT                                        | 46             |                                       |                |          |           |                |          |           |                |          |            |                |          |           |                |          |                      |                |          |           |                |          |     |
| TOTAL: ACP+OCT                             | 10.379         | (1)                                   | (0)            | (0)      | (3)       |                |          |           |                |          |            |                |          |           | 0              | (0)      | 0                    |                |          |           | (4)            | (0)      | (0) |

Overall situation by country (EUR million)

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Overall situation by country (EUR million)

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Table 3.2.1 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 9<sup>th</sup> EDF (continued)

| Overall situation by country (EUR million) |                                          |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                        |            |          |            |                |        |        |        |
|--------------------------------------------|------------------------------------------|----------------------------|------------|----------|------------|------------|------------|----------|------------|------------|------------|----------|------------|----------------------|------------|----------|------------|-----------------------|------------|----------|------------|----------------------|------------|----------|------------|------------------------|------------|----------|------------|----------------|--------|--------|--------|
| 9 th EDF                                   | Appropriations                           | Lomé                       |            |          |            | Cotonou    |            |          |            | Cotonou    |            |          |            | Cotonou              |            |          |            | Cotonou               |            |          |            | Cotonou              |            |          |            | Cotonou                |            |          |            | TOTAL          |        |        |        |
|                                            |                                          | Transfers from other funds |            |          |            | A Envelope |            |          |            | B Envelope |            |          |            | Implementation costs |            |          |            | Intra-ACP allocations |            |          |            | Regional allocations |            |          |            | Voluntary contribution |            |          |            | Peace facility |        |        |        |
|                                            |                                          | Decisions                  | % of Appr. | Payments | % of Appr. | Decisions  | % of Appr. | Payments | % of Appr. | Decisions  | % of Appr. | Payments | % of Appr. | Decisions            | % of Appr. | Payments | % of Appr. | Decisions             | % of Appr. | Payments | % of Appr. | Decisions            | % of Appr. | Payments | % of Appr. | Decisions              | % of Appr. | Payments | % of Appr. |                |        |        |        |
| Cumulative 2018                            |                                          |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                        |            |          |            |                |        |        |        |
| OCT                                        | Administrative and financial expenditure | 1                          |            |          |            |            |            |          |            |            |            |          |            | 1                    | 100%       | 1        | 100%       |                       |            |          |            |                      |            |          |            |                        |            | 1        | 1          | 1              |        |        |        |
|                                            | All OCT countries                        | 1                          |            |          |            |            |            |          |            |            |            |          |            | 1                    | 100%       | 1        | 100%       |                       |            |          |            |                      |            |          |            |                        |            | 1        | 1          | 1              |        |        |        |
|                                            | Anguilla                                 | 12                         |            |          |            |            | 12         | 100%     | 12         | 100%       |            |          |            |                      | 1          | 100%     | 1          | 100%                  |            |          |            |                      |            |          |            |                        |            |          | 12         | 12             | 12     |        |        |
|                                            | British Virgin Islands                   | 1                          | 0          | 0%       |            |            | 1          | 100%     | 1          | 74%        |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                        |            |          | 1          | 1              | 1      |        |        |
|                                            | Cayman Islands                           | 4                          |            |          |            |            |            |          |            | 4          | 100%       | 4        | 100%       |                      |            |          |            |                       |            |          |            |                      |            |          |            |                        |            |          | 4          | 4              | 4      |        |        |
|                                            | Falkland Islands                         | 5                          |            |          |            |            | 5          | 100%     | 5          | 100%       |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                        |            |          | 5          | 5              | 5      |        |        |
|                                            | Montserrat                               | 20                         |            |          |            |            | 20         | 100%     | 20         | 100%       |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                        |            |          | 20         | 20             | 20     |        |        |
|                                            | Pitcairn Islands                         | 2                          |            |          |            |            | 2          | 100%     | 2          | 100%       |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                        |            |          | 2          | 2              | 2      |        |        |
|                                            | Saint Helena                             | 18                         |            |          |            |            | 18         | 100%     | 18         | 100%       |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                        |            |          | 18         | 18             | 18     |        |        |
|                                            | Turks & Caicos Islands                   | 14                         |            |          |            |            | 14         | 100%     | 14         | 100%       |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                        |            |          | 14         | 14             | 14     |        |        |
|                                            | * Total British OCT                      | 77                         | 0          | 0%       |            |            | 72         | 94%      | 72         | 94%        | 4          | 6%       | 4          | 6%                   |            |          |            |                       |            |          |            |                      |            |          |            |                        |            |          | 77         | 76             | 76     |        |        |
|                                            | Aruba                                    | 10                         | 0          | 1%       | 0          | 1%         | 10         | 99%      | 10         | 99%        |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                        |            |          | 10         | 10             | 10     |        |        |
|                                            | Netherlands Antilles                     | 52                         | 2          | 4%       | 2          | 4%         | 50         | 96%      | 48         | 93%        |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                        |            |          | 52         | 50             | 50     |        |        |
|                                            | * Total Dutch OCT                        | 62                         | 2          | 4%       | 2          | 4%         | 60         | 96%      | 59         | 94%        |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                        |            |          | 62         | 61             | 61     |        |        |
|                                            | French Polynesia                         | 20                         | 0          | 0%       | 0          | 0%         | 20         | 100%     | 20         | 100%       |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                        |            |          | 20         | 20             | 20     |        |        |
|                                            | Mayotte                                  | 21                         |            |          |            |            | 21         | 100%     | 21         | 100%       |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                        |            |          | 21         | 21             | 21     |        |        |
|                                            | New Caledonia                            | 30                         | 1          | 3%       | 1          | 3%         | 29         | 97%      | 29         | 97%        |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                        |            |          | 30         | 30             | 30     |        |        |
|                                            | Saint Pierre & Miquelon                  | 19                         |            |          |            |            | 19         | 100%     | 19         | 100%       |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                        |            |          | 19         | 19             | 19     |        |        |
|                                            | Wallis & Futuna                          | 16                         |            |          |            |            | 16         | 100%     | 16         | 100%       |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                        |            |          | 16         | 16             | 16     |        |        |
|                                            | * Total French OCT                       | 105                        | 1          | 1%       | 1          | 1%         | 104        | 99%      | 104        | 99%        |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                        |            |          | 105        | 105            | 105    |        |        |
| Regional cooperation OCT                   | 45                                       | 0                          | 0%         | 0        | 0%         |            |            |          |            |            |            |          |            |                      |            |          |            | 45                    | 100%       | 45       | 99%        |                      |            |          |            |                        |            | 45       | 45         | 45             |        |        |        |
| * Total regional cooperation OCT           | 45                                       | 0                          | 0%         | 0        | 0%         |            |            |          |            |            |            |          |            |                      |            |          |            | 45                    | 100%       | 45       | 99%        |                      |            |          |            |                        |            | 45       | 45         | 45             |        |        |        |
| OCT                                        | 290                                      | 3                          |            | 3        |            | 237        |            | 235      |            | 4          |            | 4        |            | 1                    |            | 1        |            | 45                    |            | 45       |            |                      |            |          |            |                        |            | 289,94   | 287,75     | 287,58         |        |        |        |
| TOTAL: ACP+OCT                             |                                          | 15.390                     | 671        | 4%       | 670        | 4%         | 9.364      | 61%      | 9.251      | 60%        | 1.213      | 8%       | 1.203      | 8%                   | 344        | 2%       | 344        | 2%                    | 2.940      | 19%      | 2.922      | 19%                  | 801        | 5%       | 773        | 5%                     | 24         | 0%       | 24         | 0%             | 15.357 | 15.305 | 15.187 |

Overall situation by country (EUR million)

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Table 3.2.2 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 9<sup>th</sup> EDF (continued)

| Overall situation by country (EUR million) |                                  |                |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            |          |                |          |  |  |  |
|--------------------------------------------|----------------------------------|----------------|----------------------------|------------|----------|------------|------------|------------|----------|------------|------------|------------|----------|------------|----------------------|------------|----------|------------|-----------------------|------------|----------|------------|----------------------|------------|----------|------------|---------------------------------------|------------|----------|----------------|----------|--|--|--|
|                                            | 9 th EDF                         | Appropriations | Lomé                       |            |          |            | Cotonou    |            |          |            | Cotonou    |            |          |            | Cotonou              |            |          |            | Cotonou               |            |          |            | Cotonou              |            |          |            | Cotonou                               |            |          |                | TOTAL    |  |  |  |
|                                            |                                  |                | Transfers from other funds |            |          |            | A Envelope |            |          |            | B Envelope |            |          |            | Implementation costs |            |          |            | Intra-ACP allocations |            |          |            | Regional allocations |            |          |            | Voluntary contribution Peace facility |            |          |                |          |  |  |  |
|                                            | Cumulative 2018                  |                | Decisions                  | % of Appr. | Payments | % of Appr. | Decisions  | % of Appr. | Payments | % of Appr. | Decisions  | % of Appr. | Payments | % of Appr. | Decisions            | % of Appr. | Payments | % of Appr. | Decisions             | % of Appr. | Payments | % of Appr. | Decisions            | % of Appr. | Payments | % of Appr. | Decisions                             | % of Appr. | Payments | Assigned funds | Payments |  |  |  |
| A<br>C<br>P                                | Antigua & Barbuda                | 5              |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            |          |                |          |  |  |  |
|                                            | Bahamas                          | 5              |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            |          |                |          |  |  |  |
|                                            | Barbados                         | 10             |                            |            |          |            | (0)        | (2%)       | (0)      | (0%)       |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            | (0)                                   | (0)        | (0)      |                |          |  |  |  |
|                                            | Belize                           | 8              |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            |          |                |          |  |  |  |
|                                            | Dominica                         | 15             |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            |          |                |          |  |  |  |
|                                            | Dominican Republic               | 145            |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            |          |                |          |  |  |  |
|                                            | Grenada                          | 25             |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            |          |                |          |  |  |  |
|                                            | Guyana                           | 51             |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            |          |                |          |  |  |  |
|                                            | Haiti                            | 268            |                            |            |          |            | (1)        | (0%)       | (0)      | (0%)       | 0          | 0%         | 0        | 0%         |                      |            |          |            |                       |            |          |            |                      |            |          |            | (1)                                   | (0)        | (0)      |                |          |  |  |  |
|                                            | Jamaica                          | 132            |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            |          |                |          |  |  |  |
|                                            | Saint Kitts & Nevis              | 4              |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            |          |                |          |  |  |  |
|                                            | Saint Lucia                      | 22             |                            |            |          |            | (0)        | (1%)       |          |            | (0)        | (0%)       |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            | (0)                                   | (0)        |          |                |          |  |  |  |
|                                            | Saint Vincent & the Grenadines   | 17             |                            |            |          |            |            |            | (0)      | (0%)       |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            | 0        | (0)            |          |  |  |  |
|                                            | Suriname                         | 44             |                            |            |          |            | (0)        | (0%)       |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            | (0)                                   |            |          |                |          |  |  |  |
|                                            | Trinidad & Tobago                | 37             |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            |          |                |          |  |  |  |
|                                            | * Total Caribbean                |                | 789                        |            |          |            |            | (2)        | (0%)     | (0)        | (0%)       | (0)        | (0%)     | 0          | 0%                   |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            | (2)      | (0)            | (0)      |  |  |  |
| A<br>C<br>P                                | Cook Islands                     | 3              |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            |          |                |          |  |  |  |
|                                            | East Timor                       | 17             |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            |          |                |          |  |  |  |
|                                            | Fiji                             | 24             |                            |            |          |            |            |            |          |            | (0)        | (0%)       |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            | (0)                                   |            |          |                |          |  |  |  |
|                                            | Kiribati                         | 11             |                            |            |          |            | (3)        | (27%)      |          |            | (0)        | (1%)       | 0        | 0%         |                      |            |          |            |                       |            |          |            |                      |            |          |            | (3)                                   | (3)        | 0        |                |          |  |  |  |
|                                            | Marshall Islands                 | 4              |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            |          |                |          |  |  |  |
|                                            | Micronesia                       | 6              |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            |          |                |          |  |  |  |
|                                            | Nauru                            | 2              |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            |          |                |          |  |  |  |
|                                            | Niue                             | 2              |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            |          |                |          |  |  |  |
|                                            | Palau                            | 2              |                            |            |          |            |            |            |          |            | (0)        | (0%)       |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            | (0)                                   |            |          |                |          |  |  |  |
|                                            | Papua New Guinea                 | 73             |                            |            |          |            | (2)        | (2%)       |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            | (2)                                   | (0)        |          |                |          |  |  |  |
|                                            | Solomon Islands                  | 15             |                            |            |          |            | (1)        | (9%)       | (0)      | (1%)       | (0)        | (0%)       |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            | (1)                                   | (1)        | (0)      |                |          |  |  |  |
|                                            | Tonga                            | 7              |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            |          |                |          |  |  |  |
|                                            | Tuvalu                           | 5              |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            |          |                |          |  |  |  |
|                                            | Vanuatu                          | 16             |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            |          |                |          |  |  |  |
|                                            | Western Samoa                    | 23             |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            |          |                |          |  |  |  |
|                                            | * Total Pacific                  |                | 211                        |            |          |            |            | (6)        | (3%)     | (0)        | (0%)       | (0)        | (0%)     | 0          | 0%                   |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            | (6)      | (4)            | (0)      |  |  |  |
| A<br>C<br>P                                | Caribbean Region                 | 132            |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | (2)                   | (1%)       | (1)      | (1%)       |                      |            |          |            | (2)                                   | (1)        | (1)      |                |          |  |  |  |
|                                            | Central Africa Region            | 69             |                            |            |          |            |            |            |          |            |            |            |          |            | 0                    | 0%         | 0        | 0%         | (4)                   | (6%)       | (0)      | (0%)       |                      |            |          |            | (4)                                   | 0          | (0)      |                |          |  |  |  |
|                                            | Indian Ocean                     | 306            |                            |            |          |            |            |            |          |            |            |            |          |            | 0                    | 0%         | 0        | 0%         | (0)                   | (0%)       |          |            |                      |            |          |            | (0)                                   | (0)        | 0        |                |          |  |  |  |
|                                            | Intra ACP Allocations            | 2.609          |                            |            |          |            |            |            |          |            |            |            |          |            | (8)                  | (0%)       | 1        | 0%         |                       |            |          |            |                      |            |          |            | (8)                                   | (7)        | 1        |                |          |  |  |  |
|                                            | Multiregional PALOP              | 17             |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            |                       |            |          |            |                      |            |          |            |                                       |            |          |                |          |  |  |  |
|                                            | Pacific Region                   | 39             |                            |            |          |            |            |            |          |            |            |            |          |            |                      |            |          |            | (0)                   | (0%)       |          |            |                      |            |          |            | (0)                                   | (0)        |          |                |          |  |  |  |
|                                            | Regional cooperation ACP         | 197            | (0)                        | (0%)       |          |            |            |            |          |            |            |            |          |            | 0                    | 0%         | 0        | 0%         |                       |            |          |            |                      |            |          |            | (0)                                   | (0)        | 0        |                |          |  |  |  |
|                                            | Southern Africa Region           | 107            |                            |            |          |            |            |            |          |            |            |            |          |            | (0)                  | (0%)       |          |            | (1)                   | (1%)       |          |            |                      |            |          |            | (1)                                   |            |          |                |          |  |  |  |
|                                            | West Africa Region               | 227            |                            |            |          |            |            |            |          |            |            |            |          |            | (1)                  | (1%)       |          |            | (0)                   | (0%)       |          |            |                      |            |          |            | (1)                                   | (1)        |          |                |          |  |  |  |
|                                            | * Total regional cooperation ACP |                | 3.703                      | (0)        | (0%)     |            |            |            |          |            |            |            |          |            |                      | (9)        | (0%)     | 1          | 0%                    | (7)        | (0%)     | (1)        | (0%)                 |            |          |            |                                       | (16)       | (9)      | 0              |          |  |  |  |
| ACP                                        |                                  | 15.100         | (0)                        |            |          |            | (16)       |            | 23       | (0)        | (0)        |            | (1)      |            | (9)                  |            | 1        |            | (7)                   |            | (1)      |            |                      |            |          |            | (33)                                  | 17         | 23       |                |          |  |  |  |

Table 3.2.2 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 9<sup>th</sup> EDF (continued)

| Overall situation by country (EUR million) |                |      |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         |  |  |  |         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 |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou |  |  |  | Cotonou</ |  |  |  |

Table 3.2.3 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 9<sup>th</sup> EDF

Overall situation by country (EUR million)

| 9 th EDF<br>Cumulative 2018              |       | Lomé           |                            |                |          |            |                |          |            |                |          | Cotonou              |                |          |                       |                |          |                      |                |          |                              | TOTAL          |          |                |                |          |       |  |  |  |  |
|------------------------------------------|-------|----------------|----------------------------|----------------|----------|------------|----------------|----------|------------|----------------|----------|----------------------|----------------|----------|-----------------------|----------------|----------|----------------------|----------------|----------|------------------------------|----------------|----------|----------------|----------------|----------|-------|--|--|--|--|
|                                          |       | Appropriations | Transfers from other funds |                |          | A Envelope |                |          | B Envelope |                |          | Implementation costs |                |          | Intra-ACP allocations |                |          | Regional allocations |                |          | Voluntary contribution Peace |                |          | Assigned funds |                | Payments |       |  |  |  |  |
|                                          |       |                | Decisions                  | Assigned funds | Payments | Decisions  | Assigned funds | Payments | Decisions  | Assigned funds | Payments | Decisions            | Assigned funds | Payments | Decisions             | Assigned funds | Payments | Decisions            | Assigned funds | Payments | Decisions                    | Assigned funds | Payments | Decisions      | Assigned funds | Payments |       |  |  |  |  |
| Administrative and financial expenditure | 434   |                |                            |                |          |            |                |          |            |                |          |                      | 344            | 344      | 344                   | 89             | 89       | 89                   |                |          |                              |                |          |                | 433            | 433      | 433   |  |  |  |  |
| All ACP countries                        | 185   | 31             | 31                         | 31             | 154      | 154        | 154            |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 185            | 185      | 185   |  |  |  |  |
| All ACP countries                        | 618   | 31             | 31                         | 31             | 154      | 154        | 154            |          |            |                |          |                      | 344            | 344      | 344                   | 89             | 89       | 89                   |                |          |                              |                |          |                | 618            | 618      | 618   |  |  |  |  |
| Angola                                   | 124   | 12             | 12                         | 12             | 87       | 87         | 87             | 25       | 25         | 25             |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 124            | 124      | 124   |  |  |  |  |
| Benin                                    | 302   | 0              | 0                          | 0              | 301      | 301        | 301            | 1        | 1          | 1              |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 302            | 302      | 302   |  |  |  |  |
| Botswana                                 | 58    |                |                            |                | 50       | 50         | 50             | 8        | 8          | 8              |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 58             | 58       | 58    |  |  |  |  |
| Burkina Faso                             | 342   | 9              | 9                          | 9              | 333      | 333        | 333            |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 342            | 342      | 342   |  |  |  |  |
| Burundi                                  | 321   | 65             | 65                         | 65             | 205      | 205        | 205            | 50       | 50         | 50             |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 321            | 321      | 321   |  |  |  |  |
| Cameroon                                 | 159   |                |                            |                | 154      | 154        | 154            | 5        | 5          | 5              |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 159            | 159      | 159   |  |  |  |  |
| Cape Verde                               | 50    | 0              | 0                          | 0              | 44       | 44         | 44             | 6        | 6          | 6              |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 50             | 50       | 50    |  |  |  |  |
| Central African Republic                 | 115   |                |                            |                | 106      | 104        | 103            | 9        | 9          | 9              |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 115            | 113      | 112   |  |  |  |  |
| Chad                                     | 203   | 1              | 1                          | 1              | 186      | 185        | 185            | 16       | 16         | 16             |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 203            | 203      | 203   |  |  |  |  |
| Comoros                                  | 31    |                |                            |                | 26       | 26         | 26             | 6        | 6          | 6              |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 31             | 31       | 31    |  |  |  |  |
| Congo (Brazzaville)                      | 131   | 15             | 15                         | 15             | 111      | 111        | 111            | 6        | 6          | 6              |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 131            | 131      | 131   |  |  |  |  |
| Democratic Republic of Congo             | 561   | 55             | 55                         | 55             | 408      | 408        | 407            | 98       | 98         | 98             |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 561            | 561      | 560   |  |  |  |  |
| Djibouti                                 | 37    |                | 0                          |                | 37       | 37         | 37             |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 37             | 37       | 37    |  |  |  |  |
| Equatorial Guinea                        | 6     |                |                            |                | 6        | 6          | 6              |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 6              | 6        | 6     |  |  |  |  |
| Eritrea                                  | 66    |                |                            |                | 65       | 65         | 65             | 0        | 0          | 0              |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 66             | 66       | 66    |  |  |  |  |
| Ethiopia                                 | 598   | 30             | 30                         | 30             | 525      | 525        | 513            | 44       | 44         | 44             |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 598            | 598      | 586   |  |  |  |  |
| Gabon                                    | 28    | 0              | 0                          | 0              | 27       | 26         | 24             | 1        | 1          | 1              |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 28             | 27       | 26    |  |  |  |  |
| Gambia                                   | 53    | 3              | 3                          | 3              | 49       | 49         | 49             | 1        | 1          | 1              |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 53             | 53       | 53    |  |  |  |  |
| Ghana                                    | 289   | 1              | 1                          | 1              | 285      | 285        | 285            | 2        | 2          | 2              |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 289            | 289      | 289   |  |  |  |  |
| Guinea Bissau                            | 53    | 0              | 0                          | 0              | 49       | 49         | 49             | 3        | 3          | 3              |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 52             | 52       | 52    |  |  |  |  |
| Guinea (Conakry)                         | 148   | 34             | 34                         | 34             | 89       | 89         | 89             | 25       | 25         | 25             |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 148            | 148      | 148   |  |  |  |  |
| Ivory Coast                              | 199   |                |                            |                | 5        | 5          | 5              | 195      | 195        | 195            |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 199            | 199      | 199   |  |  |  |  |
| Kenya                                    | 280   | 8              | 8                          | 8              | 252      | 252        | 251            | 20       | 20         | 20             |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 280            | 280      | 279   |  |  |  |  |
| Lesotho                                  | 95    | 1              | 1                          | 1              | 95       | 95         | 95             |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 95             | 95       | 95    |  |  |  |  |
| Liberia                                  | 110   | (0)            | 0                          |                | 87       | 87         | 87             | 24       | 24         | 24             |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 110            | 110      | 110   |  |  |  |  |
| Madagascar                               | 381   | 0              | 0                          |                | 374      | 374        | 374            | 6        | 6          | 6              |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 381            | 381      | 381   |  |  |  |  |
| Malawi                                   | 243   | 6              | 6                          | 6              | 217      | 217        | 217            | 20       | 20         | 20             |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 243            | 243      | 243   |  |  |  |  |
| Mali                                     | 450   | 3              | 3                          | 3              | 406      | 406        | 406            | 41       | 41         | 41             |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 450            | 450      | 450   |  |  |  |  |
| Mauritania                               | 137   | 0              | 0                          | 0              | 109      | 109        | 109            | 27       | 27         | 27             |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 136            | 136      | 136   |  |  |  |  |
| Mauritius                                | 63    | 0              | 0                          | 0              | 62       | 62         | 62             | 1        | 1          | 1              |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 63             | 63       | 63    |  |  |  |  |
| Mozambique                               | 410   | 8              | 8                          | 8              | 398      | 398        | 398            | 3        | 3          | 3              |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 410            | 410      | 410   |  |  |  |  |
| Namibia                                  | 93    |                |                            |                | 93       | 93         | 93             | 1        | 1          | 1              |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 93             | 93       | 93    |  |  |  |  |
| Niger                                    | 352   |                |                            |                | 339      | 339        | 339            | 13       | 13         | 13             |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 352            | 352      | 352   |  |  |  |  |
| Nigeria                                  | 508   | 101            | 101                        | 101            | 407      | 404        | 397            |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 508            | 505      | 497   |  |  |  |  |
| Rwanda                                   | 217   | 2              | 2                          | 2              | 215      | 215        | 215            |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 217            | 217      | 217   |  |  |  |  |
| Sao Tome & Principe                      | 14    |                |                            |                | 12       | 12         | 12             | 2        | 2          | 2              |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 14             | 14       | 14    |  |  |  |  |
| Senegal                                  | 275   | 1              | 1                          | 1              | 264      | 264        | 263            | 11       | 11         | 11             |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 275            | 275      | 275   |  |  |  |  |
| Seychelles                               | 5     |                |                            |                | 4        | 4          | 4              | 1        | 1          | 1              |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 5              | 5        | 5     |  |  |  |  |
| Sierra Leone                             | 232   | 20             | 20                         | 20             | 160      | 160        | 160            | 52       | 52         | 52             |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 232            | 232      | 232   |  |  |  |  |
| Somalia                                  | 180   |                |                            |                | 180      | 180        | 180            |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 180            | 180      | 180   |  |  |  |  |
| South Soudan                             | 267   |                |                            |                | 266      | 253        | 200            |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 266            | 253      | 200   |  |  |  |  |
| Sudan                                    | 407   | 107            | 107                        | 107            | 219      | 216        | 207            | 78       | 78         | 78             |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 404            | 401      | 392   |  |  |  |  |
| Swaziland                                | 31    | 1              | 1                          | 1              | 30       | 30         | 30             |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 31             | 31       | 31    |  |  |  |  |
| Tanzania                                 | 387   | 0              | 0                          | 0              | 383      | 383        | 382            | 5        | 5          | 5              |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 387            | 387      | 387   |  |  |  |  |
| Togo                                     | 73    | 16             | 16                         | 16             | 18       | 18         | 18             | 39       | 39         | 39             |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 73             | 73       | 73    |  |  |  |  |
| Uganda                                   | 293   | 6              | 6                          | 6              | 250      | 250        | 250            | 37       | 37         | 37             |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 293            | 293      | 293   |  |  |  |  |
| Zambia                                   | 348   | 0              | 0                          | 0              | 329      | 329        | 329            | 19       | 19         | 19             |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 348            | 348      | 348   |  |  |  |  |
| Zimbabwe                                 | 51    | 0              | 0                          | 0              | 29       | 29         | 29             | 22       | 22         | 22             |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 51             | 51       | 51    |  |  |  |  |
| * Total Africa                           | 9.779 | 505            | 505                        | 505            | 8.345    | 8.321      | 8.235          | 923      | 923        | 923            |          |                      |                |          |                       |                |          |                      |                |          |                              |                |          |                | 9.773          | 9.749    | 9.663 |  |  |  |  |

Table 3.2.3 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 9<sup>th</sup> EDF (continued)

Overall situation by country (EUR million)

| Overall situation by country (EUR million) |                                  |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |           |                |          |           |                |          |  |
|--------------------------------------------|----------------------------------|----------------------------|----------------|----------|------------|----------------|----------|------------|----------------|----------|----------------------|----------------|----------|-----------------------|----------------|----------|----------------------|----------------|----------|------------------------|----------------|----------|-----------|----------------|----------|-----------|----------------|----------|--|
| 9 th EDF                                   | Lomé                             |                            |                |          |            |                |          |            |                |          |                      | Cotonou        |          |                       |                |          |                      |                |          |                        |                |          |           |                |          |           |                | TOTAL    |  |
|                                            | Appropriations                   | Transfers from other funds |                |          | A Envelope |                |          | B Envelope |                |          | Implementation costs |                |          | Intra-ACP allocations |                |          | Regional allocations |                |          | Voluntary contribution |                |          | Peace     |                |          |           |                |          |  |
|                                            |                                  | Decisions                  | Assigned funds | Payments | Decisions  | Assigned funds | Payments | Decisions  | Assigned funds | Payments | Decisions            | Assigned funds | Payments | Decisions             | Assigned funds | Payments | Decisions            | Assigned funds | Payments | Decisions              | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments |  |
| Cumulative 2018                            |                                  |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |           |                |          |           |                |          |  |
| ACP                                        | Antigua & Barbuda                | 5                          |                |          |            | 5              | 5        | 5          |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 5        | 5         | 5              |          |  |
|                                            | Bahamas                          | 5                          |                |          |            | 5              | 5        | 5          |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 5        | 5         | 5              |          |  |
|                                            | Barbados                         | 10                         |                |          |            | 10             | 10       | 10         |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 10       | 10        | 10             |          |  |
|                                            | Belize                           | 8                          |                |          |            | 7              | 7        | 7          | 1              | 1        | 1                    |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 8        | 8         | 8              |          |  |
|                                            | Dominica                         | 15                         |                |          |            | 10             | 10       | 10         | 4              | 4        | 4                    |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 15       | 15        | 15             |          |  |
|                                            | Dominican Republic               | 145                        |                |          |            | 110            | 110      | 110        | 35             | 35       | 35                   |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 145      | 145       | 145            |          |  |
|                                            | Grenada                          | 25                         |                |          |            | 19             | 19       | 19         | 6              | 6        | 6                    |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 25       | 25        | 25             |          |  |
|                                            | Guyana                           | 51                         |                |          |            | 42             | 42       | 42         | 9              | 9        | 9                    |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 51       | 51        | 51             |          |  |
|                                            | Haiti                            | 268                        |                |          |            | 105            | 104      | 103        | 163            | 159      | 153                  |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 267      | 262       | 256            |          |  |
|                                            | Jamaica                          | 132                        | 69             | 69       | 69         | 35             | 35       | 35         | 28             | 28       | 28                   |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 132      | 132       | 132            |          |  |
|                                            | Saint Kitts & Nevis              | 4                          |                |          |            | 4              | 4        | 4          |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 4        | 4         | 4              |          |  |
|                                            | Saint Lucia                      | 22                         |                |          |            | 18             | 18       | 18         | 5              | 5        | 5                    |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 22       | 22        | 22             |          |  |
|                                            | Saint Vincent & the Grenadines   | 17                         |                |          |            | 13             | 12       | 12         | 4              | 4        | 4                    |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 17       | 17        | 17             |          |  |
|                                            | Suriname                         | 44                         | 0              | 0        | 0          | 43             | 43       | 43         | 1              | 1        | 1                    |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 44       | 44        | 44             |          |  |
|                                            | Trinidad & Tobago                | 37                         | 6              | 6        | 6          | 31             | 31       | 31         |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 37       | 37        | 37             |          |  |
|                                            | * Total Caribbean                |                            | 789            | 75       | 75         | 75             | 457      | 456        | 455            | 255      | 251                  | 246            |          |                       |                |          |                      |                |          |                        |                |          |           |                |          | 788       | 782            | 776      |  |
|                                            | ACP                              | Cook Islands               | 3              |          |            |                | 3        | 3          | 3              | 1        | 1                    | 1              |          |                       |                |          |                      |                |          |                        |                |          |           |                |          | 3         | 3              | 3        |  |
|                                            |                                  | East Timor                 | 17             |          |            |                | 17       | 17         | 17             |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |           |                |          | 17        | 17             | 17       |  |
|                                            |                                  | Fiji                       | 24             | 0        | 0          | 0              | 21       | 21         | 21             | 2        | 2                    | 2              |          |                       |                |          |                      |                |          |                        |                |          |           |                |          | 24        | 24             | 24       |  |
|                                            |                                  | Kiribati                   | 11             | 0        | 0          | 0              | 6        | 6          | 6              | 2        | 2                    | 2              |          |                       |                |          |                      |                |          |                        |                |          |           |                |          | 8         | 8              | 8        |  |
| Marshall Islands                           |                                  | 4                          |                |          |            | 3              | 3        | 3          | 1              | 1        | 1                    |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 4        | 4         | 4              |          |  |
| Micronesia                                 |                                  | 6                          |                |          |            | 4              | 4        | 4          | 1              | 1        | 1                    |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 6        | 6         | 6              |          |  |
| Nauru                                      |                                  | 2                          |                |          |            | 2              | 2        | 2          | 0              | 0        | 0                    |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 2        | 2         | 2              |          |  |
| Niue                                       |                                  | 2                          |                |          |            | 2              | 2        | 2          | 1              | 1        | 1                    |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 2        | 2         | 2              |          |  |
| Palau                                      |                                  | 2                          |                |          |            | 2              | 2        | 2          | 1              | 1        | 1                    |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 2        | 2         | 2              |          |  |
| Papua New Guinea                           |                                  | 73                         | 3              | 3        | 3          | 59             | 59       | 59         | 10             | 10       | 10                   |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 73       | 73        | 73             |          |  |
| Solomon Islands                            |                                  | 15                         | 0              | 0        | 0          | 10             | 10       | 10         | 3              | 3        | 3                    |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 14       | 14        | 14             |          |  |
| Tonga                                      |                                  | 7                          |                |          |            | 5              | 5        | 5          | 2              | 2        | 2                    |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 7        | 7         | 7              |          |  |
| Tuvalu                                     |                                  | 5                          | 0              | 0        | 0          | 4              | 4        | 4          | 1              | 1        | 1                    |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 5        | 5         | 5              |          |  |
| Vanuatu                                    |                                  | 16                         |                |          |            | 13             | 13       | 13         | 3              | 3        | 3                    |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 16       | 16        | 16             |          |  |
| Western Samoa                              |                                  | 23                         |                |          |            | 21             | 21       | 21         | 2              | 2        | 2                    |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 23       | 23        | 23             |          |  |
| * Total Pacific                            |                                  | 211                        | 5              | 5        | 5          | 172            | 171      | 171        | 30             | 30       | 30                   |                |          |                       |                |          |                      |                |          |                        |                |          |           |                | 206      | 206       | 206            |          |  |
| ACP                                        |                                  | Caribbean Region           | 132            |          |            |                |          |            |                |          |                      |                |          |                       |                | 34       | 34                   | 34             | 98       | 96                     | 96             |          |           |                |          | 132       | 130            | 130      |  |
|                                            |                                  | Central Africa Region      | 69             |          |            |                |          |            |                |          |                      |                |          |                       |                | 16       | 15                   | 15             | 51       | 50                     | 48             |          |           |                |          | 66        | 65             | 63       |  |
|                                            |                                  | Ocean                      | 306            |          |            |                |          |            |                |          |                      |                |          |                       |                | 42       | 42                   | 42             | 264      | 264                    | 260            |          |           |                |          | 306       | 306            | 302      |  |
|                                            |                                  | Intra ACP Allocations      | 2.609          |          |            |                |          |            |                |          |                      |                |          |                       |                | 2.607    | 2.598                | 2.590          |          |                        |                |          |           |                |          | 2.607     | 2.598          | 2.590    |  |
|                                            | Multiregional PALOP              | 17                         |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      | 17             | 17       | 16                     |                |          |           |                | 17       | 17        | 16             |          |  |
|                                            | Pacific Region                   | 39                         |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      | 39             | 39       | 39                     |                |          |           |                | 39       | 39        | 39             |          |  |
|                                            | Regional cooperation ACP         | 197                        | 52             | 52       | 51         |                |          |            |                |          |                      |                |          |                       | 106            | 106      | 105                  |                |          |                        | 24             | 24       | 24        |                | 182      | 182       | 181            |          |  |
|                                            | Southern Africa Region           | 107                        |                |          |            |                |          |            |                |          |                      |                |          |                       | 17             | 17       | 17                   | 89             | 89       | 89                     |                |          |           |                | 106      | 106       | 106            |          |  |
|                                            | West Africa Region               | 227                        |                |          |            |                |          |            |                |          |                      |                |          |                       | 29             | 29       | 29                   | 198            | 190      | 180                    |                |          |           |                | 227      | 219       | 209            |          |  |
|                                            | * Total regional cooperation ACP |                            | 3.703          | 52       | 52         | 51             |          |            |                |          |                      |                |          |                       |                | 2.850    | 2.841                | 2.832          | 756      | 745                    | 729            | 24       | 24        | 24             |          | 3.682     | 3.662          | 3.637    |  |
| ACP                                        | 15.100                           | 668                        | 668            | 667      | 9.128      | 9.102          | 9.016    | 1.208      | 1.204          | 1.198    | 344                  | 344            | 344      | 2.940                 | 2.931          | 2.922    | 756                  | 745            | 729      | 24                     | 24             | 24       |           | 15.067         | 15.018   | 14.900    |                |          |  |

Table 3.2.3 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 9<sup>th</sup> EDF (continued)

Overall situation by country (EUR million)

| Overall situation by Country (EoC million) |                                          |                |                            |                |          |           |                           |          |           |                           |          |           |                |                      |           |                |          |           |                |                       |           |                      |          |                              |                |          |     |       |  |
|--------------------------------------------|------------------------------------------|----------------|----------------------------|----------------|----------|-----------|---------------------------|----------|-----------|---------------------------|----------|-----------|----------------|----------------------|-----------|----------------|----------|-----------|----------------|-----------------------|-----------|----------------------|----------|------------------------------|----------------|----------|-----|-------|--|
|                                            | 9 th EDF                                 | Lomé           |                            |                |          |           |                           | Cotonou  |           |                           |          |           |                | Implementation costs |           |                |          |           |                | Intra-ACP allocations |           | Regional allocations |          | Voluntary contribution Peace |                |          |     | TOTAL |  |
|                                            | Cumulative 2018                          | Appropriations | Transfers from other funds | Assigned funds | Payments | Decisions | A Envelope Assigned funds | Payments | Decisions | B Envelope Assigned funds | Payments | Decisions | Assigned funds | Payments             | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments              | Decisions | Assigned funds       | Payments | Decisions                    | Assigned funds | Payments |     |       |  |
| OCT                                        | Administrative and financial expenditure | 1              |                            |                |          |           |                           |          |           |                           |          |           | 1              | 1                    | 1         |                |          |           |                |                       |           |                      |          |                              |                | 1        | 1   | 1     |  |
|                                            | All OCT countries                        | 1              |                            |                |          |           |                           |          |           |                           |          |           | 1              | 1                    | 1         |                |          |           |                |                       |           |                      |          |                              |                | 1        | 1   | 1     |  |
|                                            | Anguilla                                 | 12             |                            |                |          |           | 12                        | 12       | 12        |                           |          |           |                |                      |           |                |          |           |                |                       |           |                      |          |                              |                | 12       | 12  | 12    |  |
|                                            | British Virgin Islands                   | 1              |                            |                |          |           | 1                         | 1        | 1         |                           |          |           |                |                      |           |                |          |           |                |                       |           |                      |          |                              |                | 1        | 1   | 1     |  |
|                                            | Cayman Islands                           | 4              |                            |                |          |           |                           |          |           | 4                         | 4        | 4         |                |                      |           |                |          |           |                |                       |           |                      |          |                              |                | 4        | 4   | 4     |  |
|                                            | Falkland Islands                         | 5              |                            |                |          |           | 5                         | 5        | 5         |                           |          |           |                |                      |           |                |          |           |                |                       |           |                      |          |                              |                | 5        | 5   | 5     |  |
|                                            | Montserrat                               | 20             |                            |                |          |           | 20                        | 20       | 20        |                           |          |           |                |                      |           |                |          |           |                |                       |           |                      |          |                              |                | 20       | 20  | 20    |  |
|                                            | Pitcairn Islands                         | 2              |                            |                |          |           | 2                         | 2        | 2         |                           |          |           |                |                      |           |                |          |           |                |                       |           |                      |          |                              |                | 2        | 2   | 2     |  |
|                                            | Saint Helena                             | 18             |                            |                |          |           | 18                        | 18       | 18        |                           |          |           |                |                      |           |                |          |           |                |                       |           |                      |          |                              |                | 18       | 18  | 18    |  |
|                                            | Turks & Caicos Islands                   | 14             |                            |                |          |           | 14                        | 14       | 14        |                           |          |           |                |                      |           |                |          |           |                |                       |           |                      |          |                              |                | 14       | 14  | 14    |  |
|                                            | * Total British OCT                      | 77             | 0                          |                |          |           | 72                        | 72       | 72        | 4                         | 4        | 4         |                |                      |           |                |          |           |                |                       |           |                      |          |                              |                | 77       | 76  | 76    |  |
|                                            | Aruba                                    | 10             | 0                          | 0              | 0        |           | 10                        | 10       | 10        |                           |          |           |                |                      |           |                |          |           |                |                       |           |                      |          |                              |                | 10       | 10  | 10    |  |
|                                            | Netherlands Antilles                     | 52             | 2                          | 2              | 2        | 2         | 50                        | 48       | 48        |                           |          |           |                |                      |           |                |          |           |                |                       |           |                      |          |                              |                | 52       | 50  | 50    |  |
|                                            | * Total Dutch OCT                        | 62             | 2                          | 2              | 2        | 2         | 60                        | 59       | 59        |                           |          |           |                |                      |           |                |          |           |                |                       |           |                      |          |                              |                | 62       | 61  | 61    |  |
|                                            | French Polynesia                         | 20             | 0                          | 0              | 0        |           | 20                        | 20       | 20        |                           |          |           |                |                      |           |                |          |           |                |                       |           |                      |          |                              |                | 20       | 20  | 20    |  |
|                                            | Mayotte                                  | 21             |                            |                |          |           | 21                        | 21       | 21        |                           |          |           |                |                      |           |                |          |           |                |                       |           |                      |          |                              |                | 21       | 21  | 21    |  |
|                                            | New Caledonia                            | 30             | 1                          | 1              | 1        | 1         | 29                        | 29       | 29        |                           |          |           |                |                      |           |                |          |           |                |                       |           |                      |          |                              |                | 30       | 30  | 30    |  |
|                                            | Saint Pierre & Miquelon                  | 19             |                            |                |          |           | 19                        | 19       | 19        |                           |          |           |                |                      |           |                |          |           |                |                       |           |                      |          |                              |                | 19       | 19  | 19    |  |
|                                            | Wallis & Futuna                          | 16             |                            |                |          |           | 16                        | 16       | 16        |                           |          |           |                |                      |           |                |          |           |                |                       |           |                      |          |                              |                | 16       | 16  | 16    |  |
|                                            | * Total French OCT                       | 105            | 1                          | 1              | 1        | 1         | 104                       | 104      | 104       |                           |          |           |                |                      |           |                |          |           |                |                       |           |                      |          |                              |                | 105      | 105 | 105   |  |
| Regional cooperation OCT                   | 45                                       | 0              | 0                          | 0              | 0        |           |                           |          |           |                           |          |           |                |                      |           |                |          |           |                | 45                    | 45        | 45                   |          |                              | 45             | 45       | 45  |       |  |
| * Total regional cooperation OCT           | 45                                       | 0              | 0                          | 0              | 0        |           |                           |          |           |                           |          |           |                |                      |           |                |          |           |                | 45                    | 45        | 45                   |          |                              | 45             | 45       | 45  |       |  |
| OCT                                        | 290                                      | 3              | 3                          | 3              | 3        | 237       | 235                       | 235      | 4         | 4                         | 4        | 1         | 1              | 1                    |           |                |          |           |                | 45                    | 45        | 45                   |          |                              | 290            | 288      | 288 |       |  |
| TOTAL: ACP+OCT                             |                                          | 15.390         | 671                        | 671            | 670      | 9.364     | 9.337                     | 9.251    | 1.213     | 1.209                     | 1.203    | 344       | 344            | 344                  | 2.940     | 2.931          | 2.922    | 801       | 789            | 773                   | 24        | 24                   | 24       | 15.357                       | 15.305         | 15.187   |     |       |  |

Table 3.2.4 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 9<sup>th</sup> EDF

Overall situation by country (EUR million)

| Overall situation by country (EUR million) |                |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
|--------------------------------------------|----------------|----------------------------|----------------|----------|------------|----------------|----------|------------|----------------|----------|----------------------|----------------|----------|-----------------------|----------------|----------|----------------------|----------------|----------|------------------------|----------------|----------|----------------|----------------|----------|-------|--|
| 9 th EDF                                   | Appropriations | Lomé                       |                |          |            |                |          | Cotonou    |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          | TOTAL |  |
|                                            |                | Transfers from other funds |                |          | A Envelope |                |          | B Envelope |                |          | Implementation costs |                |          | Intra-ACP allocations |                |          | Regional allocations |                |          | Voluntary contribution |                |          | Peace facility |                |          |       |  |
|                                            |                | Decisions                  | Assigned funds | Payments | Decisions  | Assigned funds | Payments | Decisions  | Assigned funds | Payments | Decisions            | Assigned funds | Payments | Decisions             | Assigned funds | Payments | Decisions            | Assigned funds | Payments | Decisions              | Assigned funds | Payments | Decisions      | Assigned funds | Payments |       |  |
| Cumulative 2018                            |                |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Admin. and fin. expenditure                | 434            |                            |                |          |            |                |          |            |                |          |                      | (1)            | (0)      |                       |                |          |                      |                |          |                        |                |          |                | (1)            | (0)      |       |  |
| All ACP countries                          | 185            |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| All ACP countries                          | 618            |                            |                |          |            |                |          |            |                |          |                      | (1)            | (0)      |                       |                |          |                      |                |          |                        |                |          |                | (1)            | (0)      |       |  |
| Angola                                     | 124            |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Benin                                      | 302            |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Botswana                                   | 58             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Burkina Faso                               | 342            |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Burundi                                    | 321            |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Cameroon                                   | 159            |                            |                |          | (0)        | (0)            | (0)      |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                | (0)            | (0)      | (0)   |  |
| Cape Verde                                 | 50             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Central African Republic                   | 115            |                            |                |          | (1)        | (1)            |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                | (1)            | (1)      |       |  |
| Chad                                       | 203            |                            |                |          | (0)        | (0)            | (0)      |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                | (0)            | (0)      | (0)   |  |
| Comoros                                    | 31             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Congo (Brazzaville)                        | 131            |                            |                |          | (0)        | (0)            |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                | (0)            | (0)      |       |  |
| Democratic Republic of Congo               | 561            |                            |                |          | 0          | (0)            |          | 0          | 0              |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                | 0              | (0)      |       |  |
| Djibouti                                   | 37             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Equatorial Guinea                          | 6              |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Eritrea                                    | 66             |                            |                |          | (0)        |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                | (0)            |          |       |  |
| Ethiopia                                   | 598            |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Gabon                                      | 28             |                            |                |          | (0)        | (0)            |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                | (0)            | (0)      |       |  |
| Gambia                                     | 53             |                            |                |          | (1)        |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                | (1)            |          |       |  |
| Ghana                                      | 289            |                            |                |          | (1)        | (1)            | 0        |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                | (1)            | (1)      | 0     |  |
| Guinea Bissau                              | 53             |                            |                |          | (1)        | (1)            | (1)      |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                | (1)            | (1)      | (1)   |  |
| Guinea (Conakry)                           | 148            |                            |                |          |            |                |          | (0)        | (0)            | (0)      |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                | (0)            | (0)      | (0)   |  |
| Ivory Coast                                | 199            |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Kenya                                      | 280            | (0)                        |                |          |            | 0              | 1        |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                | (0)            | 0        | 1     |  |
| Lesotho                                    | 95             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Liberia                                    | 110            |                            |                |          | (0)        | (0)            | (0)      |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                | (0)            | (0)      | (0)   |  |
| Madagascar                                 | 381            |                            |                |          | 0          | (0)            |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                | 0              | (0)      |       |  |
| Malawi                                     | 243            |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Mali                                       | 450            |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Mauritania                                 | 137            |                            |                |          | (1)        | (1)            |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                | (1)            | (1)      |       |  |
| Mauritius                                  | 63             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Mozambique                                 | 410            |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Namibia                                    | 93             |                            |                |          | 0          | (0)            |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                | 0              | (0)      |       |  |
| Niger                                      | 352            |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Nigeria                                    | 508            |                            |                |          | 0          | (0)            | 0        |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                | 0              | (0)      | 0     |  |
| Rwanda                                     | 217            |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Sao Tome & Principe                        | 14             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Senegal                                    | 275            |                            |                |          |            |                |          | (0)        | (0)            |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                | (0)            | (0)      |       |  |
| Seychelles                                 | 5              |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Sierra Leone                               | 232            |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Somalia                                    | 180            |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| South Soudan                               | 267            |                            |                |          | (0)        | 35             | 16       |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                | (0)            | 35       | 16    |  |
| Sudan                                      | 407            |                            |                |          | (4)        | (0)            | 7        |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                | (4)            | (0)      | 7     |  |
| Swaziland                                  | 31             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Tanzania                                   | 387            |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Togo                                       | 73             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Uganda                                     | 293            |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Zambia                                     | 348            |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| Zimbabwe                                   | 51             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                |                |          |       |  |
| * Total Africa                             | 9.779          | (0)                        |                |          | (9)        | 30             | 23       | (0)        | (0)            | (0)      |                      |                |          |                       |                |          |                      |                |          |                        |                |          |                | (9)            | 30       | 23    |  |



Table 3.2.4 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 9<sup>th</sup> EDF (continued)

Overall situation by country (EUR million)

[illegible]

Table 3.2.4 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 9<sup>th</sup> EDF (continued)

| Overall situation by country (EUR million) |                |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           |                |          |                      |                |          |                                 |                |          |           |                |          |       |  |  |
|--------------------------------------------|----------------|----------------------------|----------------|----------|------------|----------------|----------|------------|----------------|----------|----------------------|----------------|----------|-----------------------|----------------|----------|-----------|----------------|----------|----------------------|----------------|----------|---------------------------------|----------------|----------|-----------|----------------|----------|-------|--|--|
| 9 th EDF                                   | Appropriations | Lomé                       |                |          |            |                |          | Cotonou    |                |          |                      |                |          |                       |                |          |           |                |          | Regional allocations |                |          | Voluntary contribution facility |                |          | Peace     |                |          | TOTAL |  |  |
|                                            |                | Transfers from other funds |                |          | A Envelope |                |          | B Envelope |                |          | Implementation costs |                |          | Intra-ACP allocations |                |          |           |                |          |                      |                |          |                                 |                |          |           |                |          |       |  |  |
|                                            |                | Decisions                  | Assigned funds | Payments | Decisions  | Assigned funds | Payments | Decisions  | Assigned funds | Payments | Decisions            | Assigned funds | Payments | Decisions             | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions            | Assigned funds | Payments | Decisions                       | Assigned funds | Payments | Decisions | Assigned funds | Payments |       |  |  |
| Cumulative 2018                            |                | Decisions                  | Assigned funds | Payments | Decisions  | Assigned funds | Payments | Decisions  | Assigned funds | Payments | Decisions            | Assigned funds | Payments | Decisions             | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions            | Assigned funds | Payments | Decisions                       | Assigned funds | Payments | Decisions | Assigned funds | Payments |       |  |  |
| Administrative and financial expenditure   | 1              |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           |                |          |                      |                |          |                                 |                |          |           |                |          |       |  |  |
| All OCT countries                          | 1              |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           |                |          |                      |                |          |                                 |                |          |           |                |          |       |  |  |
| Anguilla                                   | 12             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           |                |          |                      |                |          |                                 |                |          |           |                |          |       |  |  |
| British Virgin Islands                     | 1              |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           |                |          |                      |                |          |                                 |                |          |           |                |          |       |  |  |
| Cayman Islands                             | 4              |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           |                |          |                      |                |          |                                 |                |          |           |                |          |       |  |  |
| Falkland Islands                           | 5              |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           |                |          |                      |                |          |                                 |                |          |           |                |          |       |  |  |
| Montserrat                                 | 20             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           |                |          |                      |                |          |                                 |                |          |           |                |          |       |  |  |
| Pitcairn Islands                           | 2              |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           |                |          |                      |                |          |                                 |                |          |           |                |          |       |  |  |
| Saint Helena                               | 18             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           |                |          |                      |                |          |                                 |                |          |           |                |          |       |  |  |
| Turks & Caicos Islands                     | 14             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           |                |          |                      |                |          |                                 |                |          |           |                |          |       |  |  |
| * Total British OCT                        | 77             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           |                |          |                      |                |          |                                 |                |          |           |                |          |       |  |  |
| Aruba                                      | 10             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           |                |          |                      |                |          |                                 |                |          |           |                |          |       |  |  |
| Netherlands Antilles                       | 52             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           |                |          |                      |                |          |                                 |                |          |           |                |          |       |  |  |
| * Total Dutch OCT                          | 62             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           |                |          |                      |                |          |                                 |                |          |           |                |          |       |  |  |
| French Polynesia                           | 20             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           |                |          |                      |                |          |                                 |                |          |           |                |          |       |  |  |
| Mayotte                                    | 21             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           |                |          |                      |                |          |                                 |                |          |           |                |          |       |  |  |
| New Caledonia                              | 30             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           |                |          |                      |                |          |                                 |                |          |           |                |          |       |  |  |
| Saint Pierre & Miquelon                    | 19             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           |                |          |                      |                |          |                                 |                |          |           |                |          |       |  |  |
| Wallis & Futuna                            | 16             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           |                |          |                      |                |          |                                 |                |          |           |                |          |       |  |  |
| * Total French OCT                         | 105            |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           |                |          |                      |                |          |                                 |                |          |           |                |          |       |  |  |
| Regional cooperation OCT                   | 45             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           | (0)            | (0)      | 0                    |                |          |                                 |                | (0)      | (0)       | 0              |          |       |  |  |
| Total regional cooperation OCT             | 45             |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           | (0)            | (0)      | 0                    |                |          |                                 |                | (0)      | (0)       | 0              |          |       |  |  |
| OCT                                        | 290            |                            |                |          |            |                |          |            |                |          |                      |                |          |                       |                |          |           | (0)            | (0)      | 0                    |                |          |                                 |                | (0)      | (0)       | 0              |          |       |  |  |
| TOTAL: ACP+OCT                             | 15.390         | (0)                        |                |          | (16)       | 26             | 23       | (0)        | (0)            | (0)      | (1)                  | (0)            |          | (9)                   | (7)            | 1        | (7)       | (2)            | (1)      |                      |                |          |                                 | (33)           | 16       | 23        |                |          |       |  |  |

Table 3.3.1 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 10<sup>th</sup> EDF

Overall situation by country (EUR million)

| 10 th EDF                    | Appropriations | Cotonou    |            |            |            | Cotonou      |            |                      |            | Cotonou               |            |                      |            | Cotonou   |            |           |            | Cotonou   |            |           |            | Cotonou   |            |           |            | TOTAL |  |  |  |  |        |        |        |     |
|------------------------------|----------------|------------|------------|------------|------------|--------------|------------|----------------------|------------|-----------------------|------------|----------------------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|-------|--|--|--|--|--------|--------|--------|-----|
|                              |                | A Envelope |            | B Envelope |            | Co-financing |            | Implementation costs |            | Intra-ACP allocations |            | Regional allocations |            | Reserves  |            | TOTAL     |            | Decisions |            | Payments  |            | Decisions |            | Payments  |            |       |  |  |  |  |        |        |        |     |
|                              |                | Decisions  | % of Appr. | Decisions  | % of Appr. | Decisions    | % of Appr. | Decisions            | % of Appr. | Decisions             | % of Appr. | Decisions            | % of Appr. | Decisions | % of Appr. | Decisions | % of Appr. | Decisions | % of Appr. | Decisions | % of Appr. | Decisions | % of Appr. | Decisions | % of Appr. |       |  |  |  |  |        |        |        |     |
| Admin. and fin. expenditure  | 535            |            |            |            |            |              |            |                      |            | 5                     | 1%         | 2                    | 0%         | 504       | 94%        | 502       | 94%        |           |            |           |            |           |            |           |            |       |  |  |  |  | 510    | 506    | 504    |     |
| All ACP countries            | 131            |            |            |            |            |              |            |                      |            |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  |        |        |        |     |
| All ACP countries            | 666            |            |            |            |            |              |            |                      |            | 5                     | 1%         | 2                    | 0%         | 504       | 58%        | 502       | 58%        |           |            |           |            |           |            |           |            |       |  |  |  |  | 510    | 506    | 504    |     |
| Angola                       | 202            | 196        | 97%        | 158        | 78%        | 4            | 2%         | 4                    | 2%         | 0                     | 0%         | 0                    | 0%         |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  |        | 201    | 197    | 162 |
| Benin                        | 371            | 316        | 85%        | 299        | 81%        | 46           | 12%        | 46                   | 12%        | 8                     | 2%         | 8                    | 2%         |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 369    | 366    | 353    |     |
| Botswana                     | 119            | 79         | 66%        | 74         | 62%        | 39           | 33%        | 38                   | 32%        |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 118    | 114    | 112    |     |
| Burkina Faso                 | 685            | 626        | 91%        | 604        | 88%        | 56           | 8%         | 56                   | 8%         |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 682    | 676    | 660    |     |
| Burundi                      | 252            | 196        | 78%        | 194        | 77%        | 51           | 20%        | 50                   | 20%        | 6                     | 2%         | 6                    | 2%         |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 252    | 251    | 249    |     |
| Cameroon                     | 233            | 218        | 94%        | 214        | 92%        | 13           | 6%         | 12                   | 5%         |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 231    | 228    | 225    |     |
| Cape Verde                   | 66             | 57         | 86%        | 56         | 85%        | 9            | 14%        | 9                    | 14%        |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 66     | 65     | 65     |     |
| Central African Republic     | 190            | 146        | 77%        | 114        | 60%        | 40           | 21%        | 40                   | 21%        |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 186    | 179    | 154    |     |
| Chad                         | 355            | 319        | 90%        | 297        | 84%        | 36           | 10%        | 35                   | 10%        |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 355    | 351    | 332    |     |
| Comoros                      | 60             | 47         | 79%        | 42         | 71%        | 10           | 18%        | 10                   | 17%        |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 58     | 57     | 53     |     |
| Congo (Brazzaville)          | 82             | 75         | 91%        | 62         | 76%        | 6            | 8%         | 6                    | 8%         |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 81     | 76     | 68     |     |
| Democratic Republic of Congo | 735            | 568        | 77%        | 513        | 70%        | 140          | 19%        | 131                  | 18%        | 27                    | 4%         | 19                   | 3%         |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 735    | 708    | 663    |     |
| Djibouti                     | 76             | 66         | 87%        | 38         | 51%        | 10           | 13%        | 7                    | 9%         |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 76     | 71     | 45     |     |
| East Africa Region           | 0              |            |            |            |            |              |            |                      |            |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  |        |        |        |     |
| Eritrea                      | 46             | 37         | 80%        | 34         | 74%        | 5            | 10%        | 5                    | 10%        |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 42     | 41     | 39     |     |
| Ethiopia                     | 741            | 641        | 86%        | 609        | 82%        | 95           | 13%        | 91                   | 12%        |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 736    | 728    | 700    |     |
| Gabon                        | 33             | 33         | 100%       | 25         | 75%        |              |            |                      |            |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 33     | 30     | 25     |     |
| Gambia                       | 56             | 51         | 92%        | 49         | 89%        | 4            | 8%         | 4                    | 8%         |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 56     | 54     | 54     |     |
| Ghana                        | 499            | 398        | 80%        | 383        | 77%        | 41           | 8%         | 41                   | 8%         | 48                    | 10%        | 48                   | 10%        |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 487    | 484    | 473    |     |
| Guinea Bissau                | 56             | 36         | 63%        | 33         | 59%        | 20           | 36%        | 20                   | 36%        |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 56     | 56     | 54     |     |
| Guinea (Conakry)             | 243            | 174        | 72%        | 135        | 56%        | 58           | 24%        | 57                   | 24%        | 10                    | 4%         | 9                    | 4%         |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 242    | 231    | 201    |     |
| Ivory Coast                  | 413            | 255        | 62%        | 240        | 58%        | 155          | 38%        | 155                  | 37%        |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 410    | 405    | 395    |     |
| Kenya                        | 470            | 382        | 81%        | 313        | 67%        | 84           | 18%        | 80                   | 17%        |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 467    | 442    | 393    |     |
| Lesotho                      | 141            | 109        | 77%        | 103        | 73%        | 26           | 19%        | 26                   | 19%        | 3                     | 2%         | 3                    | 2%         |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 139    | 136    | 133    |     |
| Liberia                      | 221            | 175        | 79%        | 168        | 76%        | 41           | 18%        | 41                   | 18%        | 4                     | 2%         | 3                    | 1%         |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 220    | 218    | 212    |     |
| Madagascar                   | 301            | 251        | 83%        | 196        | 65%        | 48           | 16%        | 45                   | 15%        |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 299    | 289    | 241    |     |
| Malawi                       | 507            | 424        | 84%        | 396        | 78%        | 58           | 12%        | 58                   | 12%        |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 482    | 477    | 454    |     |
| Mali                         | 765            | 697        | 91%        | 627        | 82%        | 56           | 7%         | 56                   | 7%         | 7                     | 1%         | 6                    | 1%         |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 761    | 748    | 688    |     |
| Mauritania                   | 180            | 159        | 88%        | 101        | 56%        | 15           | 9%         | 15                   | 8%         |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 174    | 160    | 116    |     |
| Mauritius                    | 74             | 61         | 83%        | 60         | 81%        | 13           | 17%        | 13                   | 17%        |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 74     | 74     | 73     |     |
| Mozambique                   | 709            | 633        | 89%        | 602        | 85%        | 58           | 8%         | 58                   | 8%         | 16                    | 2%         | 14                   | 2%         |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 707    | 696    | 675    |     |
| Namibia                      | 125            | 123        | 98%        | 112        | 89%        | 2            | 1%         | 2                    | 1%         |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 124    | 123    | 113    |     |
| Niger                        | 583            | 493        | 85%        | 476        | 82%        | 88           | 15%        | 88                   | 15%        |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 582    | 573    | 563    |     |
| Nigeria                      | 687            | 675        | 98%        | 486        | 71%        | 12           | 2%         | 11                   | 2%         |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 687    | 598    | 497    |     |
| Rwanda                       | 390            | 373        | 96%        | 369        | 95%        | 9            | 2%         | 9                    | 2%         | 3                     | 1%         | 3                    | 1%         |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 385    | 381    | 381    |     |
| Sao Tome & Principe          | 21             | 20         | 96%        | 18         | 85%        | 1            | 4%         | 1                    | 4%         |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 21     | 19     | 19     |     |
| Senegal                      | 330            | 308        | 93%        | 274        | 83%        | 22           | 7%         | 22                   | 7%         |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 330    | 325    | 296    |     |
| Seychelles                   | 21             | 11         | 55%        | 11         | 55%        | 9            | 45%        | 9                    | 45%        |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 21     | 21     | 21     |     |
| Sierra Leone                 | 294            | 259        | 88%        | 214        | 73%        | 35           | 12%        | 35                   | 12%        |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 294    | 282    | 249    |     |
| Somalia                      | 415            | 397        | 96%        | 366        | 88%        | 18           | 4%         | 18                   | 4%         |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 415    | 411    | 384    |     |
| South Sudan                  | 2              |            |            |            |            |              |            |                      |            | 2                     | 100%       | 2                    | 100%       |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 2      | 2      | 2      |     |
| Sudan                        | 0              |            |            |            |            |              |            |                      |            |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  |        |        |        |     |
| Swaziland                    | 77             | 67         | 87%        | 58         | 75%        | 10           | 13%        | 9                    | 11%        |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 77     | 73     | 66     |     |
| Tanzania                     | 623            | 590        | 95%        | 550        | 88%        | 22           | 3%         | 21                   | 3%         | 11                    | 2%         |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 623    | 612    | 571    |     |
| Togo                         | 164            | 141        | 86%        | 137        | 84%        | 23           | 14%        | 22                   | 14%        |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 164    | 163    | 159    |     |
| Uganda                       | 440            | 434        | 99%        | 413        | 94%        | 5            | 1%         | 5                    | 1%         |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 439    | 438    | 418    |     |
| Zambia                       | 381            | 343        | 90%        | 327        | 86%        | 37           | 10%        | 37                   | 10%        |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 380    | 378    | 364    |     |
| Zimbabwe                     | 154            |            |            |            |            | 154          | 100%       | 151                  | 98%        |                       |            |                      |            |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 154    | 154    | 151    |     |
| * Total Africa               | 13.588         | 11.658     | 86%        | 10.551     | 78%        | 1.687        | 12%        | 1.649                | 12%        | 144                   | 1%         | 120                  | 1%         |           |            |           |            |           |            |           |            |           |            |           |            |       |  |  |  |  | 13.489 | 13.161 | 12.320 |     |

Table 3.3.1 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 10<sup>th</sup> EDF (continued)

| Overall situation by country (EUR million) |                                  |                    |           |            |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |                |          |       |  |  |
|--------------------------------------------|----------------------------------|--------------------|-----------|------------|----------|--------------------|-----------|------------|----------|----------------------|-----------|------------|----------|------------------------------|-----------|------------|----------|-------------------------------|-----------|------------|----------|------------------------------|-----------|------------|----------|------------------|-----------|----------------|----------|-------|--|--|
| 10 th EDF                                  | Appropriations                   | Cotonou A Envelope |           |            |          | Cotonou B Envelope |           |            |          | Cotonou Co-financing |           |            |          | Cotonou Implementation costs |           |            |          | Cotonou Intra-ACP allocations |           |            |          | Cotonou Regional allocations |           |            |          | Cotonou Reserves |           |                |          | TOTAL |  |  |
|                                            |                                  | Cumulative 2018    | Decisions | % of Appr. | Payments | % of Appr.         | Decisions | % of Appr. | Payments | % of Appr.           | Decisions | % of Appr. | Payments | % of Appr.                   | Decisions | % of Appr. | Payments | % of Appr.                    | Decisions | % of Appr. | Payments | % of Appr.                   | Decisions | % of Appr. | Payments | % of Appr.       | Decisions | Assigned funds | Payments |       |  |  |
| ACP                                        | Antigua & Barbuda                | 13                 | 4         | 31%        | 4        | 27%                | 9         | 69%        | 9        | 69%                  |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           | 13             | 13       | 13    |  |  |
|                                            | Bahamas                          | 0                  |           |            |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |                |          |       |  |  |
|                                            | Barbados                         | 15                 | 9         | 62%        | 9        | 62%                | 6         | 38%        | 5        | 34%                  |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 15        | 15             | 15       |       |  |  |
|                                            | Belize                           | 16                 | 11        | 71%        | 11       | 71%                | 5         | 29%        | 4        | 28%                  |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 16        | 16             | 16       |       |  |  |
|                                            | Dominica                         | 22                 | 5         | 25%        | 5        | 25%                | 14        | 66%        | 11       | 52%                  |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 20        | 20             | 17       |       |  |  |
|                                            | Dominican Republic               | 207                | 175       | 84%        | 174      | 84%                | 32        | 16%        | 32       | 16%                  |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 207       | 206            | 206      |       |  |  |
|                                            | Grenada                          | 18                 | 7         | 37%        | 5        | 26%                | 11        | 63%        | 11       | 62%                  |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 18        | 16             | 16       |       |  |  |
|                                            | Guyana                           | 50                 | 50        | 100%       | 46       | 90%                |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 50        | 48             | 46       |       |  |  |
|                                            | Haiti                            | 565                | 399       | 71%        | 333      | 59%                | 127       | 22%        | 119      | 21%                  | 39        | 7%         | 23       | 4%                           |           |            |          |                               |           |            |          |                              |           |            |          |                  | 564       | 551            | 476      |       |  |  |
|                                            | Jamaica                          | 178                | 126       | 70%        | 108      | 60%                | 53        | 30%        | 47       | 27%                  |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 178       | 175            | 155      |       |  |  |
|                                            | Saint Kitts & Nevis              | 6                  | 5         | 71%        | 3        | 54%                | 2         | 29%        | 1        | 18%                  |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 6         | 6              | 5        |       |  |  |
|                                            | Saint Lucia                      | 20                 | 18        | 89%        | 18       | 88%                | 2         | 11%        | 2        | 10%                  |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 20        | 20             | 20       |       |  |  |
|                                            | Saint Vincent & the Grenadines   | 14                 | 12        | 83%        | 11       | 74%                | 3         | 17%        | 2        | 12%                  |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 14        | 13             | 12       |       |  |  |
|                                            | Suriname                         | 14                 | 14        | 100%       | 14       | 97%                |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 14        | 14             | 14       |       |  |  |
| Trinidad & Tobago                          | 24                               | 19                 | 79%       | 19         | 78%      |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          | 19               | 19        | 19             |          |       |  |  |
| * Total Caribbean                          |                                  | 1.163              | 853       | 73%        | 758      | 65%                | 263       | 23%        | 245      | 21%                  | 39        | 3%         | 23       | 2%                           |           |            |          |                               |           |            |          |                              |           |            |          |                  | 1.156     | 1.131          | 1.026    |       |  |  |
| ACP                                        | Cook Islands                     | 4                  | 3         | 93%        | 3        | 86%                | 0         | 7%         | 0        | 7%                   |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 4         | 3              | 3        |       |  |  |
|                                            | East Timor                       | 80                 | 79        | 99%        | 75       | 94%                |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 79        | 78             | 75       |       |  |  |
|                                            | Fiji                             | 4                  |           |            |          |                    | 4         | 100%       | 4        | 99%                  |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 4         | 4              | 4        |       |  |  |
|                                            | Kiribati                         | 21                 | 19        | 89%        | 16       | 76%                | 1         | 5%         | 1        | 4%                   |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 20        | 19             | 17       |       |  |  |
|                                            | Marshall Islands                 | 6                  | 6         | 93%        | 6        | 91%                | 0         | 7%         | 0        | 7%                   |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 6         | 6              | 6        |       |  |  |
|                                            | Micronesia                       | 8                  | 8         | 100%       | 7        | 89%                |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 8         | 8              | 7        |       |  |  |
|                                            | Nauru                            | 2                  | 2         | 100%       | 2        | 97%                |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 2         | 2              | 2        |       |  |  |
|                                            | Niue                             | 4                  | 3         | 89%        | 3        | 77%                |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 3         | 3              | 3        |       |  |  |
|                                            | Palau                            | 3                  | 3         | 100%       | 3        | 97%                |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 3         | 3              | 3        |       |  |  |
|                                            | Papua New Guinea                 | 94                 | 92        | 98%        | 63       | 67%                | 1         | 1%         | 1        | 1%                   |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 92        | 87             | 63       |       |  |  |
|                                            | Solomon Islands                  | 47                 | 30        | 63%        | 18       | 39%                | 18        | 37%        | 18       | 37%                  |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 47        | 46             | 36       |       |  |  |
|                                            | Tonga                            | 15                 | 7         | 47%        | 7        | 46%                | 8         | 53%        | 8        | 51%                  |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 15        | 14             | 14       |       |  |  |
|                                            | Tuvalu                           | 7                  | 5         | 75%        | 5        | 72%                | 2         | 22%        | 2        | 22%                  |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 7         | 7              | 7        |       |  |  |
|                                            | Vanuatu                          | 17                 | 16        | 93%        | 16       | 93%                | 1         | 4%         | 1        | 4%                   |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  | 16        | 16             | 16       |       |  |  |
| Western Samoa                              | 48                               | 36                 | 75%       | 36         | 74%      | 12                 | 24%       | 12         | 24%      |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          | 48               | 47        | 47             |          |       |  |  |
| * Total Pacific                            |                                  | 359                | 308       | 86%        | 258      | 72%                | 45        | 13%        | 45       | 12%                  |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          | 353              | 344       | 303            |          |       |  |  |
| ACP                                        | Caribbean Region                 | 161                |           |            |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               | 156       | 97%        | 127      | 79%                          |           |            |          |                  | 156       | 145            | 127      |       |  |  |
|                                            | Central Africa Region            | 191                |           |            |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               | 190       | 100%       | 150      | 78%                          |           |            |          |                  | 190       | 161            | 150      |       |  |  |
|                                            | Indian Ocean                     | 711                |           |            |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               | 708       | 100%       | 595      | 84%                          |           |            |          |                  | 708       | 671            | 595      |       |  |  |
|                                            | Intra ACP Allocations            | 3.230              |           |            |          |                    |           |            |          | 11                   | 0%        | 11         | 0%       |                              |           |            |          | 3.212                         | 99%       | 2.916      | 90%      |                              |           |            |          |                  | 3.223     | 3.163          | 2.927    |       |  |  |
|                                            | Multiregional PALOP              | 33                 |           |            |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               | 33        | 99%        | 27       | 82%                          |           |            |          |                  | 33        | 31             | 27       |       |  |  |
|                                            | Pacific Region                   | 114                |           |            |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               | 110       | 97%        | 99       | 87%                          |           |            |          |                  | 110       | 109            | 99       |       |  |  |
|                                            | Regional cooperation ACP         | 0                  |           |            |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |                |          |       |  |  |
| ACP                                        | Southern Africa Region           | 145                |           |            |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               | 145       | 100%       | 119      | 82%                          |           |            |          |                  | 145       | 143            | 119      |       |  |  |
|                                            | West Africa Region               | 587                |           |            |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               | 584       | 99%        | 438      | 75%                          |           |            |          |                  | 584       | 557            | 438      |       |  |  |
|                                            | * Total regional cooperation ACP | 5.172              |           |            |          |                    |           |            |          |                      | 11        | 0%         | 11       | 0%                           |           |            |          | 3.212                         | 62%       | 2.916      | 56%      | 1.926                        | 37%       | 1.555      | 30%      |                  | 5.150     | 4.981          | 4.481    |       |  |  |
| ACP                                        |                                  | 19.148             | 12.820    |            | 11.568   |                    | 1.995     |            | 1.938    |                      | 200       |            | 156      |                              | 504       |            | 502      |                               | 3.212     |            | 2.916    |                              | 1.926     |            | 1.555    |                  | 20.657,91 | 20.122,89      | 18634,48 |       |  |  |

Table 3.3.1 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 10<sup>th</sup> EDF (continued)

| Overall situation by country (EUR million) |                                  |                    |            |          |            |                    |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |            |          |                |          |        |     |    |
|--------------------------------------------|----------------------------------|--------------------|------------|----------|------------|--------------------|------------|----------|------------|----------------------|------------|----------|------------|------------------------------|------------|----------|------------|-------------------------------|------------|----------|------------|------------------------------|------------|----------|------------|------------------|------------|----------|----------------|----------|--------|-----|----|
| 10 th EDF                                  | Appropriations                   | Cotonou A Envelope |            |          |            | Cotonou B Envelope |            |          |            | Cotonou Co-financing |            |          |            | Cotonou Implementation costs |            |          |            | Cotonou Intra-ACP allocations |            |          |            | Cotonou Regional allocations |            |          |            | Cotonou Reserves |            |          |                | TOTAL    |        |     |    |
|                                            |                                  | Decisions          | % of Appr. | Payments | % of Appr. | Decisions          | % of Appr. | Payments | % of Appr. | Decisions            | % of Appr. | Payments | % of Appr. | Decisions                    | % of Appr. | Payments | % of Appr. | Decisions                     | % of Appr. | Payments | % of Appr. | Decisions                    | % of Appr. | Payments | % of Appr. | Decisions        | % of Appr. | Payments | Assigned funds | Payments |        |     |    |
| Cumulative 2018                            |                                  |                    |            |          |            |                    |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |            |          |                |          |        |     |    |
| OCT                                        | All OCT countries                | 31                 |            |          |            |                    |            |          |            |                      |            |          |            | 5                            | 17%        | 5        | 16%        |                               |            |          |            |                              |            |          |            |                  |            |          |                | 5        | 5      | 5   |    |
|                                            | All OCT countries                | 31                 |            |          |            |                    |            |          |            |                      |            |          |            | 5                            | 17%        | 5        | 16%        |                               |            |          |            |                              |            |          |            |                  |            |          |                | 5        | 5      | 5   |    |
|                                            | Anguilla                         | 11                 | 11         | 100%     | 11         | 100%               |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |            |          |                | 11       | 11     | 11  |    |
|                                            | Falkland Islands                 | 4                  | 4          | 100%     | 4          | 99%                |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |            |          |                | 4        | 4      | 4   |    |
|                                            | Montserrat                       | 14                 | 14         | 100%     | 14         | 100%               |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |            |          |                | 14       | 14     | 14  |    |
|                                            | Pitcairn Islands                 | 2                  | 2          | 100%     | 2          | 98%                |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |            |          |                | 2        | 2      | 2   |    |
|                                            | Saint Helena                     | 17                 | 17         | 100%     | 16         | 94%                |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |            |          |                | 17       | 16     | 16  |    |
|                                            | Turks & Caicos Islands           | 16                 | 12         | 74%      | 11         | 68%                | 4          | 26%      | 4          | 26%                  |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |            |          |                | 16       | 16     | 15  |    |
|                                            | * Total British OCT              | 64                 | 60         | 93%      | 58         | 90%                | 4          | 7%       | 4          | 7%                   |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |            |          |                | 64       | 63     | 62  |    |
|                                            | Aruba                            | 8                  | 8          | 100%     | 8          | 100%               |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |            |          |                | 8        | 8      | 8   |    |
|                                            | Netherlands Antilles             | 24                 | 24         | 100%     | 7          | 31%                |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |            |          |                |          | 24     | 22  | 7  |
|                                            | * Total Dutch OCT                | 32                 | 32         | 100%     | 16         | 48%                |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |            |          |                |          | 32     | 30  | 16 |
|                                            | French Polynesia                 | 22                 | 18         | 84%      | 8          | 37%                | 2          | 8%       | 2          | 8%                   |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |            |          |                | 20       | 18     | 10  |    |
|                                            | Mayotte                          | 29                 | 23         | 79%      | 23         | 79%                | 6          | 21%      | 6          | 21%                  |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |            |          |                | 29       | 29     | 29  |    |
|                                            | New Caledonia                    | 19                 | 19         | 100%     | 19         | 100%               |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |            |          |                |          | 19     | 19  | 19 |
|                                            | Saint Pierre & Miquelon          | 20                 | 20         | 100%     | 20         | 100%               |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |            |          |                |          | 20     | 20  | 20 |
|                                            | Wallis & Futuna                  | 19                 | 16         | 85%      | 1          | 4%                 | 3          | 13%      | 1          | 8%                   |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |            |          |                |          | 19     | 17  | 2  |
|                                            | * Total French OCT               | 109                | 97         | 89%      | 71         | 65%                | 10         | 9%       | 9          | 9%                   |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |            |          |                |          | 107    | 103 | 80 |
|                                            | Regional cooperation OCT         | 40                 |            |          |            |                    |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            | 39                           | 98%        | 32       | 81%        |                  |            |          |                |          | 39     | 37  | 32 |
|                                            | * Total regional cooperation OCT | 40                 |            |          |            |                    |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            | 39                           | 98%        | 32       | 81%        |                  |            |          |                |          | 39     | 37  | 32 |
| OCT                                        | 275                              | 189                |            | 144      |            | 15                 |            | 14       |            |                      |            |          |            | 5                            |            | 5        |            |                               |            |          | 39         |                              | 32         |          |            |                  |            |          | 247,27         | 238,27   | 194,57 |     |    |
| TOTAL: ACP+OCT                             | 21.223                           | 13.009             | 61%        | 11.712   | 55%        | 2.010              | 9%         | 1.952    | 9%         | 200                  | 1%         | 156      | 1%         | 510                          | 2%         | 507      | 2%         | 3.212                         | 15%        | 2.916    | 14%        | 1.965                        | 9%         | 1.587    | 7%         |                  |            |          | 20.905         | 20.361   | 18.829 |     |    |

Overall situation by country (EUR million)

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Table 3.3.2 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 10<sup>th</sup> EDF (continued)

| Overall situation by country (EUR million) |                                |                |            |                    |            |           |            |                    |            |           |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            |                  |                |          |     |       |  |
|--------------------------------------------|--------------------------------|----------------|------------|--------------------|------------|-----------|------------|--------------------|------------|-----------|------------|----------------------|------------|-----------|------------|------------------------------|------------|-----------|------------|-------------------------------|------------|-----------|------------|------------------------------|------------|-----------|------------|------------------|----------------|----------|-----|-------|--|
| 10 th EDF                                  |                                | Appropriations |            | Cotonou A Envelope |            |           |            | Cotonou B Envelope |            |           |            | Cotonou Co-financing |            |           |            | Cotonou Implementation costs |            |           |            | Cotonou Intra-ACP allocations |            |           |            | Cotonou Regional allocations |            |           |            | Cotonou Reserves |                |          |     | TOTAL |  |
| Cumulative 2018                            |                                | Decisions      | % of Appr. | Payments           | % of Appr. | Decisions | % of Appr. | Payments           | % of Appr. | Decisions | % of Appr. | Payments             | % of Appr. | Decisions | % of Appr. | Payments                     | % of Appr. | Decisions | % of Appr. | Payments                      | % of Appr. | Decisions | % of Appr. | Payments                     | % of Appr. | Decisions | % of Appr. | Payments         | Assigned funds | Payments |     |       |  |
| ACP                                        | Antigua & Barbuda              | 13             | 0          | 0%                 |            |           |            |                    |            |           |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | 0                | (0)            |          |     |       |  |
|                                            | Bahamas                        | 0              |            |                    |            |           |            |                    |            |           |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            |                  |                |          |     |       |  |
|                                            | Barbados                       | 15             | (0)        | (3%)               | 0          | 1%        |            |                    |            |           |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | (0)              | (0)            | 0        |     |       |  |
|                                            | Belize                         | 16             |            |                    | (0)        | (0%)      |            |                    | 0          | 0%        |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | (0)              | (0)            | (0)      |     |       |  |
|                                            | Dominica                       | 22             | (2)        | (8%)               |            |           | 0          | 0%                 | 3          | 12%       |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | (2)              | (2)            | 3        |     |       |  |
|                                            | Dominican Republic             | 207            | (1)        | (0%)               | 1          | 0%        | 0          | 0%                 | (0)        | (0%)      |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | (1)              | (0)            | 1        |     |       |  |
|                                            | Grenada                        | 18             | 0          | 0%                 |            |           | 0          | 0%                 |            |           |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | 0                | (2)            |          |     |       |  |
|                                            | Guyana                         | 50             | (0)        | (1%)               | 15         | 30%       |            |                    |            |           |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | (0)              | 0              | 15       |     |       |  |
|                                            | Haiti                          | 565            | (0)        | (0%)               | 15         | 3%        | (0)        | (0%)               | 5          | 1%        | 0          | 0%                   | 6          | 1%        |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | (0)              | 12             | 26       |     |       |  |
|                                            | Jamaica                        | 178            | (0)        | (0%)               | 5          | 3%        | 0          | 0%                 | 6          | 3%        |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | (0)              | 2              | 10       |     |       |  |
|                                            | Saint Kitts & Nevis            | 6              | 0          | 0%                 | (0)        | (0%)      |            |                    | (0)        | (1%)      |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            |                  | 0              | (0)      | (0) |       |  |
|                                            | Saint Lucia                    | 20             | (0)        | (0%)               | 1          | 4%        | (0)        | (0%)               | 0          | 0%        |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | (0)              | (0)            | 1        |     |       |  |
|                                            | Saint Vincent & the Grenadines | 14             | 0          | 0%                 | 1          | 8%        | 0          | 0%                 | 0          | 3%        |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | 0                | 0              | 2        |     |       |  |
|                                            | Suriname                       | 14             | 0          | 0%                 | 0          | 0%        |            |                    |            |           |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | 0                | (0)            | 0        |     |       |  |
| Trinidad & Tobago                          | 24                             | (5)            | (21%)      | 0                  | 1%         |           |            |                    |            |           |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           | (5)        | (5)              | 0              |          |     |       |  |
| * Total Caribbean                          |                                | 1.163          | (9)        | (1%)               | 38         | 3%        | (0)        | (0%)               | 13         | 1%        | 0          | 0%                   | 6          | 1%        |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | (9)              | 4              | 57       |     |       |  |
| ACP                                        | Cook Islands                   | 4              | 0          | 0%                 | 0          | 2%        |            |                    |            |           |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | 0                | (0)            | 0        |     |       |  |
|                                            | East Timor                     | 80             | (1)        | (2%)               | 1          | 1%        |            |                    |            |           |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | (1)              | (0)            | 1        |     |       |  |
|                                            | Fiji                           | 4              |            |                    |            | 0         | 0%         |                    |            |           |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | 0                | (0)            |          |     |       |  |
|                                            | Kiribati                       | 21             | (1)        | (6%)               | (0)        | (0%)      |            |                    | 0          | 0%        |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | (1)              | (0)            | (0)      |     |       |  |
|                                            | Marshall Islands               | 6              |            |                    |            | (0)       | (1%)       |                    |            |           |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | (0)              |                |          |     |       |  |
|                                            | Micronesia                     | 8              | (0)        | (4%)               |            |           |            |                    |            |           |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | (0)              |                |          |     |       |  |
|                                            | Nauru                          | 2              | (1)        | (35%)              |            |           |            |                    |            |           |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | (1)              | (0)            |          |     |       |  |
|                                            | Niue                           | 4              | (0)        | (11%)              | 0          | 4%        |            |                    |            |           |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | (0)              | 1              | 0        |     |       |  |
|                                            | Palau                          | 3              |            |                    |            |           |            |                    |            |           |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            |                  |                |          |     |       |  |
|                                            | Papua New Guinea               | 94             | (4)        | (5%)               | 18         | 20%       |            |                    |            |           |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | (4)              | 12             | 18       |     |       |  |
|                                            | Solomon Islands                | 47             |            |                    | 3          | 7%        |            |                    |            |           |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            |                  | 0              | 3        |     |       |  |
|                                            | Tonga                          | 15             | (0)        | (1%)               | 0          | 0%        | (0)        | (0%)               | 0          | 2%        |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | (0)              | (0)            | 0        |     |       |  |
|                                            | Tuvalu                         | 7              | (0)        | (3%)               |            |           |            |                    |            |           |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | (0)              | 0              |          |     |       |  |
|                                            | Vanuatu                        | 17             | (0)        | (3%)               |            |           |            |                    |            |           |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | (0)              | (0)            |          |     |       |  |
| Western Samoa                              | 48                             | (0)            | (1%)       |                    |            |           |            |                    |            |           |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           | (0)        |                  |                |          |     |       |  |
| * Total Pacific                            |                                | 359            | (9)        | (3%)               | 23         | 6%        | (0)        | (0%)               | 0          | 0%        |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            | (9)              | 12             | 23       |     |       |  |
| Caribbean Region                           |                                | 161            |            |                    |            |           |            |                    |            |           |            |                      |            |           |            |                              |            |           | (7)        | (4%)                          | 5          | 3%        |            |                              |            |           |            | (7)              | (11)           | 5        |     |       |  |
| Central Africa Region                      |                                | 191            |            |                    |            |           |            |                    |            |           |            |                      |            |           |            |                              |            |           | (3)        | (1%)                          | 5          | 3%        |            |                              |            |           |            | (3)              | (2)            | 5        |     |       |  |
| Indian Ocean                               |                                | 711            |            |                    |            |           |            |                    |            |           |            |                      |            |           |            |                              |            |           | (3)        | (0%)                          | 33         | 5%        |            |                              |            |           |            | (3)              | (6)            | 33       |     |       |  |
| Intra ACP Allocations                      |                                | 3.230          |            |                    |            |           |            |                    | (1)        | (0%)      | 0          | 0%                   |            |           |            |                              | 85         | 3%        | 280        | 9%                            |            |           |            |                              |            |           |            | 84               | 221            | 280      |     |       |  |
| ACP                                        | Multiregional PALOP            | 33             |            |                    |            |           |            |                    |            |           |            |                      |            |           |            |                              |            |           | (0)        | (1%)                          | 4          | 11%       |            |                              |            |           |            | (0)              | (0)            | 4        |     |       |  |
|                                            | Pacific Region                 | 114            |            |                    |            |           |            |                    |            |           |            |                      |            |           |            |                              |            |           | (4)        | (3%)                          | 9          | 8%        |            |                              |            |           |            | (4)              | (3)            | 9        |     |       |  |
|                                            | Regional cooperation ACP       | 0              |            |                    |            |           |            |                    |            |           |            |                      |            |           |            |                              |            |           |            |                               |            |           |            |                              |            |           |            |                  |                |          |     |       |  |
|                                            | Southern Africa Region         | 145            |            |                    |            |           |            |                    |            |           |            |                      |            |           |            |                              |            |           | (1)        | (1%)                          | 13         | 9%        |            |                              |            |           |            | (1)              | (0)            | 13       |     |       |  |
|                                            | West Africa Region             | 587            |            |                    |            |           |            |                    |            |           |            |                      |            |           |            |                              |            |           | (5)        | (1%)                          | 75         | 13%       |            |                              |            |           |            | (5)              | 15             | 75       |     |       |  |
| * Total regional cooperation ACP           |                                | 5.172          |            |                    |            |           |            |                    | (1)        | (0%)      | 0          | 0%                   |            |           |            |                              | 85         | 2%        | 280        | 5%                            | (24)       | (0%)      | 144        | 3%                           |            |           |            | 60               | 213            | 425      |     |       |  |
| ACP                                        |                                | 19.148         | (201)      |                    | 586        |           | (6)        |                    | 34         |           | (1)        |                      | 12         |           | 4          |                              | 6          |           | 85         |                               | 280        |           | (24)       |                              | 144        |           | (144)      | 220              | 1.062          |          |     |       |  |

Table 3.3.2 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 10<sup>th</sup> EDF (continued)

| Overall situation by country (EUR million) |                |                    |            |          |            |                    |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |                |          |       |       |  |
|--------------------------------------------|----------------|--------------------|------------|----------|------------|--------------------|------------|----------|------------|----------------------|------------|----------|------------|------------------------------|------------|----------|------------|-------------------------------|------------|----------|------------|------------------------------|------------|----------|------------|------------------|----------------|----------|-------|-------|--|
| 10 th EDF                                  | Appropriations | Cotonou A Envelope |            |          |            | Cotonou B Envelope |            |          |            | Cotonou Co-financing |            |          |            | Cotonou Implementation costs |            |          |            | Cotonou Intra-ACP allocations |            |          |            | Cotonou Regional allocations |            |          |            | Cotonou Reserves |                |          |       | TOTAL |  |
|                                            |                | Decisions          | % of Appr. | Payments | % of Appr. | Decisions          | % of Appr. | Payments | % of Appr. | Decisions            | % of Appr. | Payments | % of Appr. | Decisions                    | % of Appr. | Payments | % of Appr. | Decisions                     | % of Appr. | Payments | % of Appr. | Decisions                    | % of Appr. | Payments | % of Appr. | Decisions        | Assigned funds | Payments |       |       |  |
| Cumulative 2018                            |                |                    |            |          |            |                    |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |                |          |       |       |  |
| All OCT countries                          | 31             |                    |            |          |            |                    |            |          |            |                      |            |          | 0          | 0%                           | 0          | 0%       |            |                               |            |          |            |                              |            |          |            |                  | 0              | (0)      | 0     |       |  |
| All OCT countries                          | 31             |                    |            |          |            |                    |            |          |            |                      |            |          | 0          | 0%                           | 0          | 0%       |            |                               |            |          |            |                              |            |          |            |                  | 0              | (0)      | 0     |       |  |
| Anguilla                                   | 11             |                    |            |          |            |                    |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |                |          |       |       |  |
| Falkland Islands                           | 4              |                    |            | 0        | 1%         |                    |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  | 0              |          | 0     |       |  |
| Montserrat                                 | 14             |                    |            |          |            |                    |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |                |          |       |       |  |
| Pitcairn Islands                           | 2              |                    |            | 1        | 32%        |                    |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  | 0              |          | 1     |       |  |
| Saint Helena                               | 17             | 0                  | 0%         | 0        | 0%         |                    |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  | 0              | (1)      | 0     |       |  |
| Turks & Caicos Islands                     | 16             |                    |            | 0        | 0%         |                    |            | 0        | 0%         |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  | 0              |          | 0     |       |  |
| * Total British OCT                        | 64             | 0                  | 0%         | 1        | 1%         |                    |            | 0        | 0%         |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  | 0              | (1)      | 1     |       |  |
| Aruba                                      | 8              | (1)                | (6%)       |          |            |                    |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  | (1)            | (0)      |       |       |  |
| Netherlands Antilles                       | 24             | 0                  | 0%         | 5        | 22%        |                    |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  | 0              | 6        | 5     |       |  |
| * Total Dutch OCT                          | 32             | (1)                | (2%)       | 5        | 16%        |                    |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  | (1)            | 6        | 5     |       |  |
| French Polynesia                           | 22             | (1)                | (6%)       | 7        | 33%        | (0)                | (1%)       | (0)      | (0%)       |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  | (2)            | 0        | 7     |       |  |
| Mayotte                                    | 29             | (0)                | (1%)       | (0)      | (0%)       |                    |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  | (0)            | (0)      | (0)   |       |  |
| New Caledonia                              | 19             |                    |            |          |            |                    |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  |                |          |       |       |  |
| Saint Pierre & Miquelon                    | 20             | 0                  | 0%         | 0        | 0%         |                    |            |          |            |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  | 0              | 0        | 0     |       |  |
| Wallis & Futuna                            | 19             | (0)                | (1%)       | 0        | 1%         | (0)                | (1%)       | 0        | 2%         |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  | (0)            | 12       | 1     |       |  |
| * Total French OCT                         | 109            | (2)                | (2%)       | 7        | 7%         | (0)                | (0%)       | 0        | 0%         |                      |            |          |            |                              |            |          |            |                               |            |          |            |                              |            |          |            |                  | (2)            | 12       | 8     |       |  |
| Regional cooperation OCT                   | 40             |                    |            |          |            |                    |            |          |            |                      |            |          |            |                              |            |          |            |                               | (1)        | (2%)     | (0)        | (0%)                         |            |          |            |                  | (1)            | (1)      | (0)   |       |  |
| * Total regional cooperation OCT           | 40             |                    |            |          |            |                    |            |          |            |                      |            |          |            |                              |            |          |            |                               | (1)        | (2%)     | (0)        | (0%)                         |            |          |            |                  | (1)            | (1)      | (0)   |       |  |
| OCT                                        | 275            | (2)                |            | 13       |            | (0)                |            | 0        |            |                      |            |          | 0          |                              | 0          |          |            |                               | (1)        |          | (0)        |                              |            |          |            | (4)              | 16             | 14       |       |       |  |
| TOTAL: ACP+OCT                             | 21.223         | (203)              | (1%)       | 599      | 3%         | (7)                | (0%)       | 34       | 0%         | (1)                  | (0%)       | 12       | 0%         | 4                            | 0%         | 6        | 0%         | 85                            | 0%         | 280      | 1%         | (24)                         | (0%)       | 144      | 1%         |                  | (147)          | 236      | 1.076 |       |  |



Table 3.3.3 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 10<sup>th</sup> EDF

Overall situation by country (EUR million)

|                              | 10 th EDF | Appropriations | Cotonou    |                |          |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | TOTAL     |                |          |
|------------------------------|-----------|----------------|------------|----------------|----------|------------|----------------|----------|--------------|----------------|----------|----------------------|----------------|----------|-----------------------|----------------|----------|----------------------|----------------|----------|-----------|----------------|----------|-----------|----------------|----------|
|                              |           |                | A Envelope |                |          | B Envelope |                |          | Co-financing |                |          | Implementation costs |                |          | Intra-ACP allocations |                |          | Regional allocations |                |          | Reserves  |                |          |           |                |          |
|                              |           |                | Decisions  | Assigned funds | Payments | Decisions  | Assigned funds | Payments | Decisions    | Assigned funds | Payments | Decisions            | Assigned funds | Payments | Decisions             | Assigned funds | Payments | Decisions            | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments |
| Admin. and fin. expenditure  | 535       |                |            |                |          |            |                |          | 5            | 3              | 2        | 504                  | 503            | 502      |                       |                |          |                      |                |          |           |                |          | 510       | 506            | 504      |
| All ACP countries            | 131       |                |            |                |          |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |           |                |          |
| All ACP countries            | 666       |                |            |                |          |            |                |          | 5            | 3              | 2        | 504                  | 503            | 502      |                       |                |          |                      |                |          |           |                |          | 510       | 506            | 504      |
| Angola                       | 202       | 196            | 193        | 158            | 4        | 4          | 4              | 4        | 0            | 0              | 0        |                      |                |          |                       |                |          |                      |                |          |           |                |          | 201       | 197            | 162      |
| Benin                        | 371       | 316            | 313        | 299            | 46       | 46         | 46             | 46       | 8            | 8              | 8        |                      |                |          |                       |                |          |                      |                |          |           |                |          | 369       | 366            | 353      |
| Botswana                     | 119       | 79             | 75         | 74             | 39       | 39         | 38             |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 118       | 114            | 112      |
| Burkina Faso                 | 685       | 626            | 621        | 604            | 56       | 56         | 56             |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 682       | 676            | 660      |
| Burundi                      | 252       | 196            | 195        | 194            | 51       | 50         | 50             |          | 6            | 6              | 6        |                      |                |          |                       |                |          |                      |                |          |           |                |          | 252       | 251            | 249      |
| Cameroon                     | 233       | 218            | 216        | 214            | 13       | 12         | 12             |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 231       | 228            | 225      |
| Cape Verde                   | 66        | 57             | 56         | 56             | 9        | 9          | 9              |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 66        | 65             | 65       |
| Central African Republic     | 190       | 146            | 139        | 114            | 40       | 40         | 40             |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 186       | 179            | 154      |
| Chad                         | 355       | 319            | 315        | 297            | 36       | 35         | 35             |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 355       | 351            | 332      |
| Comoros                      | 60        | 47             | 46         | 42             | 10       | 10         | 10             |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 58        | 57             | 53       |
| Congo (Brazzaville)          | 82        | 75             | 70         | 62             | 6        | 6          | 6              |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 81        | 76             | 68       |
| Democratic Republic of Congo | 735       | 568            | 550        | 513            | 140      | 134        | 131            |          | 27           | 24             | 19       |                      |                |          |                       |                |          |                      |                |          |           |                |          | 735       | 708            | 663      |
| Djibouti                     | 76        | 66             | 62         | 38             | 10       | 10         | 7              |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 76        | 71             | 45       |
| East Africa Region           | 0         |                |            |                |          |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |           |                |          |
| Eritrea                      | 46        | 37             | 36         | 34             | 5        | 5          | 5              |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 42        | 41             | 39       |
| Ethiopia                     | 741       | 641            | 633        | 609            | 95       | 95         | 91             |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 736       | 728            | 700      |
| Gabon                        | 33        | 33             | 30         | 25             |          |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 33        | 30             | 25       |
| Gambia                       | 56        | 51             | 50         | 49             | 4        | 4          | 4              |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 56        | 54             | 54       |
| Ghana                        | 499       | 398            | 395        | 383            | 41       | 41         | 41             |          | 48           | 48             | 48       |                      |                |          |                       |                |          |                      |                |          |           |                |          | 487       | 484            | 473      |
| Guinea Bissau                | 56        | 36             | 35         | 33             | 20       | 20         | 20             |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 56        | 56             | 54       |
| Guinea (Conakry)             | 243       | 174            | 163        | 135            | 58       | 58         | 57             |          | 10           | 9              | 9        |                      |                |          |                       |                |          |                      |                |          |           |                |          | 242       | 231            | 201      |
| Ivory Coast                  | 413       | 255            | 250        | 240            | 155      | 155        | 155            |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 410       | 405            | 395      |
| Kenya                        | 470       | 382            | 358        | 313            | 84       | 84         | 80             |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 467       | 442            | 393      |
| Lesotho                      | 141       | 109            | 107        | 103            | 26       | 26         | 26             |          | 3            | 3              | 3        |                      |                |          |                       |                |          |                      |                |          |           |                |          | 139       | 136            | 133      |
| Liberia                      | 221       | 175            | 173        | 168            | 41       | 41         | 41             |          | 4            | 4              | 3        |                      |                |          |                       |                |          |                      |                |          |           |                |          | 220       | 218            | 212      |
| Madagascar                   | 301       | 251            | 241        | 196            | 48       | 48         | 45             |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 299       | 289            | 241      |
| Malawi                       | 507       | 424            | 418        | 396            | 58       | 58         | 58             |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 482       | 477            | 454      |
| Mali                         | 765       | 697            | 685        | 627            | 56       | 56         | 56             |          | 7            | 7              | 6        |                      |                |          |                       |                |          |                      |                |          |           |                |          | 761       | 748            | 688      |
| Mauritania                   | 180       | 159            | 146        | 101            | 15       | 15         | 15             |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 174       | 160            | 116      |
| Mauritius                    | 74        | 61             | 61         | 60             | 13       | 13         | 13             |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 74        | 74             | 73       |
| Mozambique                   | 709       | 633            | 623        | 602            | 58       | 58         | 58             |          | 16           | 15             | 14       |                      |                |          |                       |                |          |                      |                |          |           |                |          | 707       | 696            | 675      |
| Namibia                      | 125       | 123            | 121        | 112            | 2        | 2          | 2              |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 124       | 123            | 113      |
| Niger                        | 583       | 493            | 485        | 476            | 88       | 88         | 88             |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 582       | 573            | 563      |
| Nigeria                      | 687       | 675            | 586        | 486            | 12       | 12         | 11             |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 687       | 598            | 497      |
| Rwanda                       | 390       | 373            | 369        | 369            | 9        | 9          | 9              |          | 3            | 3              | 3        |                      |                |          |                       |                |          |                      |                |          |           |                |          | 385       | 381            | 381      |
| Sao Tome & Principe          | 21        | 20             | 18         | 18             | 1        | 1          | 1              |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 21        | 19             | 19       |
| Senegal                      | 330       | 308            | 303        | 274            | 22       | 22         | 22             |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 330       | 325            | 296      |
| Seychelles                   | 21        | 11             | 11         | 11             | 9        | 9          | 9              |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 21        | 21             | 21       |
| Sierra Leone                 | 294       | 259            | 247        | 214            | 35       | 35         | 35             |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 294       | 282            | 249      |
| Somalia                      | 415       | 397            | 393        | 366            | 18       | 18         | 18             |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 415       | 411            | 384      |
| South Sudan                  | 2         |                |            |                |          |            |                |          | 2            | 2              | 2        |                      |                |          |                       |                |          |                      |                |          |           |                |          | 2         | 2              | 2        |
| Sudan                        | 0         |                |            |                |          |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |           |                |          |
| Swaziland                    | 77        | 67             | 64         | 58             | 10       | 9          | 9              |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 77        | 73             | 66       |
| Tanzania                     | 623       | 590            | 580        | 550            | 22       | 21         | 21             |          | 11           | 11             |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 623       | 612            | 571      |
| Togo                         | 164       | 141            | 140        | 137            | 23       | 23         | 22             |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 164       | 163            | 159      |
| Uganda                       | 440       | 434            | 433        | 413            | 5        | 5          | 5              |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 439       | 438            | 418      |
| Zambia                       | 381       | 343            | 341        | 327            | 37       | 37         | 37             |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 380       | 378            | 364      |
| Zimbabwe                     | 154       |                |            |                | 154      | 154        | 151            |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          | 154       | 154            | 151      |
| * Total Africa               | 13.588    | 11.658         | 11.348     | 10.551         | 1.687    | 1.672      | 1.649          |          | 144          | 141            | 120      |                      |                |          |                       |                |          |                      |                |          |           |                |          | 13.489    | 13.161         | 12.320   |

Table 3.3.3 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 10<sup>th</sup> EDF (continued)

Overall situation by country (EUR million)

|     |                                                       | Cotonou           |                |            |                |                |            |                |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                |          | TOTAL  |        |     |
|-----|-------------------------------------------------------|-------------------|----------------|------------|----------------|----------------|------------|----------------|----------------|--------------|----------------|----------------|----------------------|----------------|----------------|-----------------------|----------------|----------------|----------------------|----------------|----------------|-----------|----------------|----------------|----------|--------|--------|-----|
|     |                                                       | 10 th EDF         | Appropriations | A Envelope |                |                | B Envelope |                |                | Co-financing |                |                | Implementation costs |                |                | Intra-ACP allocations |                |                | Regional allocations |                |                | Reserves  |                |                |          |        |        |     |
|     |                                                       |                   |                | Decisions  | Assigned funds | Payments       | Decisions  | Assigned funds | Payments       | Decisions    | Assigned funds | Payments       | Decisions            | Assigned funds | Payments       | Decisions             | Assigned funds | Payments       | Decisions            | Assigned funds | Payments       | Decisions | Assigned funds | Payments       |          |        |        |     |
|     | Cumulative 2018                                       | Decisions         | Assigned funds | Payments   | Decisions      | Assigned funds | Payments   | Decisions      | Assigned funds | Payments     | Decisions      | Assigned funds | Payments             | Decisions      | Assigned funds | Payments              | Decisions      | Assigned funds | Payments             | Decisions      | Assigned funds | Payments  | Decisions      | Assigned funds | Payments |        |        |     |
|     |                                                       |                   |                |            |                |                |            |                |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                |          |        |        |     |
| ACP | Antigua & Barbuda                                     | 13                | 4              | 4          | 4              | 9              | 9          | 9              |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                | 13             | 13       | 13     |        |     |
|     | Bahamas                                               | 0                 |                |            |                |                |            |                |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                |          |        |        |     |
|     | Barbados                                              | 15                | 9              | 9          | 9              | 6              | 6          | 5              |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                | 15             | 15       | 15     |        |     |
|     | Belize                                                | 16                | 11             | 11         | 11             | 5              | 4          | 4              |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                | 16             | 16       | 16     |        |     |
|     | Dominica                                              | 22                | 5              | 5          | 5              | 14             | 14         | 11             |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                | 20             | 20       | 17     |        |     |
|     | Dominican Republic                                    | 207               | 175            | 174        | 174            | 32             | 32         | 32             |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                | 207      | 206    | 206    |     |
|     | Grenada                                               | 18                | 7              | 5          | 5              | 11             | 11         | 11             |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                | 18       | 16     | 16     |     |
|     | Guyana                                                | 50                | 50             | 48         | 46             |                |            |                |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                | 50       | 48     | 46     |     |
|     | Haiti                                                 | 565               | 399            | 390        | 333            | 127            | 124        | 119            | 39             | 38           | 23             |                |                      |                |                |                       |                |                |                      |                |                |           |                |                |          | 564    | 551    | 476 |
|     | Jamaica                                               | 178               | 126            | 123        | 108            | 53             | 52         | 47             |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                |          | 178    | 175    | 155 |
|     | Saint Kitts & Nevis                                   | 6                 | 5              | 4          | 3              | 2              | 2          | 1              |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                |          | 6      | 6      | 5   |
|     | Saint Lucia                                           | 20                | 18             | 18         | 18             | 2              | 2          | 2              |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                |          | 20     | 20     | 20  |
|     | Saint Vincent & the<br>Suriname                       | 14                | 12             | 11         | 11             | 3              | 2          | 2              |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                |          | 14     | 13     | 12  |
|     | Trinidad & Tobago                                     | 14                | 14             | 14         | 14             |                |            |                |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                |          | 14     | 14     | 14  |
|     |                                                       | 24                | 19             | 19         | 19             |                |            |                |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                |          | 19     | 19     | 19  |
|     |                                                       | * Total Caribbean | 1.163          | 853        | 835            | 758            | 263        | 259            | 245            | 39           | 38             | 23             |                      |                |                |                       |                |                |                      |                |                |           |                |                | 1.156    | 1.131  | 1.026  |     |
| ACP | Cook Islands                                          | 4                 | 3              | 3          | 3              | 0              | 0          | 0              |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                | 4        | 3      | 3      |     |
|     | East Timor                                            | 80                | 79             | 78         | 75             |                |            |                |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                | 79       | 78     | 75     |     |
|     | Fiji                                                  | 4                 |                |            |                | 4              | 4          | 4              |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                | 4        | 4      | 4      |     |
|     | Kiribati                                              | 21                | 19             | 18         | 16             | 1              | 1          | 1              |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                | 20       | 19     | 17     |     |
|     | Marshall Islands                                      | 6                 | 6              | 6          | 6              | 0              | 0          | 0              |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                | 6        | 6      | 6      |     |
|     | Micronesia                                            | 8                 | 8              | 8          | 7              |                |            |                |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                | 8        | 8      | 7      |     |
|     | Nauru                                                 | 2                 | 2              | 2          | 2              |                |            |                |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                | 2        | 2      | 2      |     |
|     | Niue                                                  | 4                 | 3              | 3          | 3              |                |            |                |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                | 3        | 3      | 3      |     |
|     | Palau                                                 | 3                 | 3              | 3          | 3              |                |            |                |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                | 3        | 3      | 3      |     |
|     | Papua New Guinea                                      | 94                | 92             | 86         | 63             | 1              | 1          | 1              |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                | 92       | 87     | 63     |     |
|     | Solomon Islands                                       | 47                | 30             | 28         | 18             | 18             | 18         | 18             |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                | 47       | 46     | 36     |     |
|     | Tonga                                                 | 15                | 7              | 7          | 7              | 8              | 8          | 8              |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                | 15       | 14     | 14     |     |
|     | Tuvalu                                                | 7                 | 5              | 5          | 5              | 2              | 2          | 2              |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                | 7        | 7      | 7      |     |
|     | Vanuatu                                               | 17                | 16             | 16         | 16             | 1              | 1          | 1              |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                | 16       | 16     | 16     |     |
|     | Western Samoa                                         | 48                | 36             | 36         | 36             | 12             | 12         | 12             |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                | 48       | 47     | 47     |     |
|     |                                                       | * Total Pacific   | 359            | 308        | 299            | 258            | 45         | 45             | 45             |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                | 353      | 344    | 303    |     |
| ACP | Caribbean Region                                      | 161               |                |            |                |                |            |                |                |              |                |                |                      |                |                |                       |                | 156            | 145                  | 127            |                |           |                |                | 156      | 145    | 127    |     |
|     | Central Africa Region                                 | 191               |                |            |                |                |            |                |                |              |                |                |                      |                |                |                       |                | 190            | 161                  | 150            |                |           |                |                | 190      | 161    | 150    |     |
|     | Eastern, Southern Africa and<br>Intra ACP Allocations | 711               |                |            |                |                |            |                |                |              |                |                |                      |                |                |                       |                | 708            | 671                  | 595            |                |           |                |                | 708      | 671    | 595    |     |
|     |                                                       | 3.230             |                |            |                |                |            |                | 11             | 11           | 11             |                |                      |                | 3.212          | 3.151                 | 2.916          |                |                      |                |                |           |                |                | 3.223    | 3.163  | 2.927  |     |
|     | Multiregional PALOP                                   | 33                |                |            |                |                |            |                |                |              |                |                |                      |                |                |                       |                | 33             | 31                   | 27             |                |           |                |                | 33       | 31     | 27     |     |
|     | Pacific Region                                        | 114               |                |            |                |                |            |                |                |              |                |                |                      |                |                |                       |                | 110            | 109                  | 99             |                |           |                |                | 110      | 109    | 99     |     |
|     | Regional cooperation ACP                              | 0                 |                |            |                |                |            |                |                |              |                |                |                      |                |                |                       |                |                |                      |                |                |           |                |                |          |        |        |     |
|     | Southern Africa Region                                | 145               |                |            |                |                |            |                |                |              |                |                |                      |                |                |                       |                | 145            | 143                  | 119            |                |           |                |                | 145      | 143    | 119    |     |
|     | West Africa Region                                    | 587               |                |            |                |                |            |                |                |              |                |                |                      |                |                |                       |                | 584            | 557                  | 438            |                |           |                |                | 584      | 557    | 438    |     |
|     | total regional cooperation ACP                        | 5.172             |                |            |                |                |            |                | 11             | 11           | 11             |                |                      |                | 3.212          | 3.151                 | 2.916          | 1.926          | 1.818                | 1.555          |                |           |                |                | 5.150    | 4.981  | 4.481  |     |
|     | ACP                                                   | 19.148            | 12.820         | 12.482     | 11.568         | 1.995          | 1.976      | 1.938          | 200            | 193          | 156            | 504            | 503                  | 502            | 3.212          | 3.151                 | 2.916          | 1.926          | 1.818                | 1.555          |                |           |                |                | 20.658   | 20.123 | 18.634 |     |

Table 3.3.3 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 10<sup>th</sup> EDF (continued)

Overall situation by country (EUR million)

| 10 th EDF                      | Appropriations | Cotonou    |                |           |            |                |           |              |                |           |                      |                |           |                       |                |           |                      |                |           |           |                |           | TOTAL     |                |           |
|--------------------------------|----------------|------------|----------------|-----------|------------|----------------|-----------|--------------|----------------|-----------|----------------------|----------------|-----------|-----------------------|----------------|-----------|----------------------|----------------|-----------|-----------|----------------|-----------|-----------|----------------|-----------|
|                                |                | A Envelope |                |           | B Envelope |                |           | Co-financing |                |           | Implementation costs |                |           | Intra-ACP allocations |                |           | Regional allocations |                |           | Reserves  |                |           | Decisions | Assigned funds | Payment s |
|                                |                | Decisions  | Assigned funds | Payment s | Decisions  | Assigned funds | Payment s | Decisions    | Assigned funds | Payment s | Decisions            | Assigned funds | Payment s | Decisions             | Assigned funds | Payment s | Decisions            | Assigned funds | Payment s | Decisions | Assigned funds | Payment s |           |                |           |
| Cumulative 2018                |                |            |                |           |            |                |           |              |                |           |                      |                |           |                       |                |           |                      |                |           |           |                |           |           |                |           |
| All OCT countries              | 31             |            |                |           |            |                |           |              |                |           | 5                    | 5              | 5         |                       |                |           |                      |                |           |           |                |           | 5         | 5              | 5         |
| All OCT countries              | 31             |            |                |           |            |                |           |              |                |           | 5                    | 5              | 5         |                       |                |           |                      |                |           |           |                |           | 5         | 5              | 5         |
| Anguilla                       | 11             | 11         | 11             | 11        |            |                |           |              |                |           |                      |                |           |                       |                |           |                      |                |           |           |                |           | 11        | 11             | 11        |
| Falkland Islands               | 4              | 4          | 4              | 4         |            |                |           |              |                |           |                      |                |           |                       |                |           |                      |                |           |           |                |           | 4         | 4              | 4         |
| Montserrat                     | 14             | 14         | 14             | 14        |            |                |           |              |                |           |                      |                |           |                       |                |           |                      |                |           |           |                |           | 14        | 14             | 14        |
| Pitcairn Islands               | 2              | 2          | 2              | 2         |            |                |           |              |                |           |                      |                |           |                       |                |           |                      |                |           |           |                |           | 2         | 2              | 2         |
| Saint Helena                   | 17             | 17         | 16             | 16        |            |                |           |              |                |           |                      |                |           |                       |                |           |                      |                |           |           |                |           | 17        | 16             | 16        |
| Turks & Caicos Islands         | 16             | 12         | 12             | 11        | 4          | 4              | 4         |              |                |           |                      |                |           |                       |                |           |                      |                |           |           |                |           | 16        | 16             | 15        |
| * Total British OCT            | 64             | 60         | 59             | 58        | 4          | 4              | 4         |              |                |           |                      |                |           |                       |                |           |                      |                |           |           |                |           | 64        | 63             | 62        |
| Aruba                          | 8              | 8          | 8              | 8         |            |                |           |              |                |           |                      |                |           |                       |                |           |                      |                |           |           |                |           | 8         | 8              | 8         |
| Netherlands Antilles           | 24             | 24         | 22             | 7         |            |                |           |              |                |           |                      |                |           |                       |                |           |                      |                |           |           |                |           | 24        | 22             | 7         |
| * Total Dutch OCT              | 32             | 32         | 30             | 16        |            |                |           |              |                |           |                      |                |           |                       |                |           |                      |                |           |           |                |           | 32        | 30             | 16        |
| French Polynesia               | 22             | 18         | 17             | 8         | 2          | 2              | 2         |              |                |           |                      |                |           |                       |                |           |                      |                |           |           |                |           | 20        | 18             | 10        |
| Mayotte                        | 29             | 23         | 23             | 23        | 6          | 6              | 6         |              |                |           |                      |                |           |                       |                |           |                      |                |           |           |                |           | 29        | 29             | 29        |
| New Caledonia                  | 19             | 19         | 19             | 19        |            |                |           |              |                |           |                      |                |           |                       |                |           |                      |                |           |           |                |           | 19        | 19             | 19        |
| Saint Pierre & Miquelon        | 20             | 20         | 20             | 20        |            |                |           |              |                |           |                      |                |           |                       |                |           |                      |                |           |           |                |           | 20        | 20             | 20        |
| Wallis & Futuna                | 19             | 16         | 14             | 1         | 3          | 2              | 1         |              |                |           |                      |                |           |                       |                |           |                      |                |           |           |                |           | 19        | 17             | 2         |
| * Total French OCT             | 109            | 97         | 93             | 71        | 10         | 10             | 9         |              |                |           |                      |                |           |                       |                |           |                      |                |           |           |                |           | 107       | 103            | 80        |
| Regional cooperation OCT       | 40             |            |                |           |            |                |           |              |                |           |                      |                |           |                       |                |           | 39                   | 37             | 32        |           |                |           | 39        | 37             | 32        |
| Total regional cooperation OCT | 40             |            |                |           |            |                |           |              |                |           |                      |                |           |                       |                |           | 39                   | 37             | 32        |           |                |           | 39        | 37             | 32        |
| OCT                            | 275            | 189        | 182            | 144       | 15         | 14             | 14        |              |                |           | 5                    | 5              | 5         |                       |                |           | 39                   | 37             | 32        |           |                |           | 247       | 238            | 195       |
| TOTAL: ACP+OCT                 | 21.223         | 13.009     | 12.663         | 11.712    | 2.010      | 1.990          | 1.952     | 200          | 193            | 156       | 510                  | 508            | 507       | 3.212                 | 3.151          | 2.916     | 1.965                | 1.855          | 1.587     |           |                |           | 20.905    | 20.361         | 18.829    |

Table 3.3.4 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 10<sup>th</sup> EDF

Overall situation by country (EUR million)

| Overall situation by Country (EoK million) |        |                |                |          |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          |           |                |          |  |
|--------------------------------------------|--------|----------------|----------------|----------|-----------|----------------|----------|-----------|----------------|----------|-----------|----------------------|----------|-----------|-----------------------|----------|-----------|----------------------|----------|-----------|----------------|----------|-----------|----------------|----------|--|
| 10 th EDF                                  |        | Appropriations | A Envelope     |          |           | B Envelope     |          |           | Co-financing   |          |           | Implementation costs |          |           | Intra-ACP allocations |          |           | Regional allocations |          |           | Reserves       |          |           | TOTAL          |          |  |
| Cumulative 2018                            |        | Decisions      | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds       | Payments | Decisions | Assigned funds        | Payments | Decisions | Assigned funds       | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments |  |
| Administrative and financial expenditure   | 535    |                |                |          |           |                |          | 1         | 1              | 1        | 4         | 5                    | 6        |           |                       |          |           |                      |          |           |                |          | 5         | 6              | 7        |  |
| All ACP countries                          | 131    |                |                |          |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          |           |                |          |  |
| All ACP countries                          | 666    |                |                |          |           |                |          | 1         | 1              | 1        | 4         | 5                    | 6        |           |                       |          |           |                      |          |           |                |          | 5         | 6              | 7        |  |
| Angola                                     | 202    | (4)            | 1              | 12       |           |                |          | (0)       |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (4)       | 1              | 12       |  |
| Benin                                      | 371    | (1)            | (0)            | 6        |           |                |          | (1)       |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (1)       | (0)            | 6        |  |
| Botswana                                   | 119    | (1)            | (4)            | 1        | (0)       | 0              | 1        |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (1)       | (4)            | 2        |  |
| Burkina Faso                               | 685    | (3)            | (1)            | 22       |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (3)       | (1)            | 22       |  |
| Burundi                                    | 252    | (2)            | (0)            | 0        | 0         | 0              | 0        |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (2)       | (0)            | 0        |  |
| Cameroon                                   | 233    | (4)            | (3)            | 2        |           | 0              | 0        |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (4)       | (3)            | 2        |  |
| Cape Verde                                 | 66     | 0              | (0)            | 0        |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | 0         | (0)            | 0        |  |
| Central African Republic                   | 190    | (3)            | 3              | 18       |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (3)       | 3              | 18       |  |
| Chad                                       | 355    | (3)            | (2)            | 19       | 0         | (0)            | (0)      |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (3)       | (2)            | 19       |  |
| Comoros                                    | 60     | (2)            | (1)            | 8        |           | 0              | 0        |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (2)       | (1)            | 8        |  |
| Congo (Brazzaville)                        | 82     | (5)            | (4)            | 1        |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (5)       | (4)            | 1        |  |
| Democratic Republic of Congo               | 735    | 0              | 5              | 33       | 0         | (0)            | 0        | 0         | 0              | 5        |           |                      |          |           |                       |          |           |                      |          |           |                |          | 0         | 5              | 38       |  |
| Djibouti                                   | 76     | 0              | 1              | 16       | 0         | 0              | 3        |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | 0         | 1              | 19       |  |
| East Africa Region                         | 0      |                |                |          |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          |           |                |          |  |
| Eritrea                                    | 46     | (16)           | (16)           | 2        |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (16)      | (16)           | 2        |  |
| Ethiopia                                   | 741    | (13)           | 8              | 10       |           | 0              | 6        |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (13)      | 8              | 16       |  |
| Gabon                                      | 33     | (0)            | 0              | 1        |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (0)       | 0              | 1        |  |
| Gambia                                     | 56     | (1)            | (0)            | 1        | 0         | (0)            | 0        |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (1)       | (0)            | 1        |  |
| Ghana                                      | 499    | (18)           | (14)           | (0)      |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (18)      | (14)           | (0)      |  |
| Guinea Bissau                              | 56     | (1)            | (0)            | 1        |           | 0              | (0)      |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (1)       | (0)            | 1        |  |
| Guinea (Conakry)                           | 243    | (0)            | 4              | 19       | (1)       | (1)            | 1        | 0         | (0)            | 1        |           |                      |          |           |                       |          |           |                      |          |           |                |          | (2)       | 3              | 21       |  |
| Ivory Coast                                | 413    | (2)            | (2)            | 9        | (1)       | (1)            | 0        |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (3)       | (3)            | 9        |  |
| Kenya                                      | 470    | (4)            | 11             | 29       |           | 0              | 6        |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (4)       | 11             | 35       |  |
| Lesotho                                    | 141    | (3)            | (0)            | 1        |           |                |          | 0         | (0)            | 0        |           |                      |          |           |                       |          |           |                      |          |           |                |          | (3)       | (0)            | 1        |  |
| Liberia                                    | 221    | (1)            | 0              | 2        | 0         | (0)            | (0)      | 0         | (0)            | 0        |           |                      |          |           |                       |          |           |                      |          |           |                |          | (1)       | (0)            | 2        |  |
| Madagascar                                 | 301    | (4)            | (0)            | 17       | (0)       | (0)            | 1        |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (4)       | (1)            | 17       |  |
| Malawi                                     | 507    | (58)           | (14)           | 13       |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (58)      | (14)           | 13       |  |
| Mali                                       | 765    | (5)            | (3)            | 32       | 0         | (0)            | (0)      | (1)       | 0              | (2)      |           |                      |          |           |                       |          |           |                      |          |           |                |          | (5)       | (3)            | 30       |  |
| Mauritania                                 | 180    | (6)            | (1)            | 17       | (2)       | (3)            | 0        |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (8)       | (4)            | 17       |  |
| Mauritius                                  | 74     | (0)            | (0)            | 0        |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (0)       | (0)            | 0        |  |
| Mozambique                                 | 709    | (4)            | (4)            | 29       |           |                |          | 0         | 0              | (0)      |           |                      |          |           |                       |          |           |                      |          |           |                |          | (4)       | (4)            | 29       |  |
| Namibia                                    | 125    | (1)            | (1)            | 2        | (0)       | (0)            | (0)      |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (1)       | (1)            | 2        |  |
| Niger                                      | 583    | (2)            | (2)            | 21       |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (2)       | (2)            | 21       |  |
| Nigeria                                    | 687    | 0              | 17             | 95       | 0         | 0              | 0        |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | 0         | 17             | 95       |  |
| Rwanda                                     | 390    | (5)            | (0)            | 1        |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (5)       | (0)            | 1        |  |
| Sao Tome & Principe                        | 21     | (0)            | (1)            | 2        | (0)       |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (1)       | (1)            | 2        |  |
| Senegal                                    | 330    | (0)            | 1              | 11       |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (0)       | 1              | 11       |  |
| Seychelles                                 | 21     | (0)            | 0              | 0        |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (0)       | 0              | 0        |  |
| Sierra Leone                               | 294    | (1)            | 19             | 8        |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (1)       | 19             | 8        |  |
| Somalia                                    | 415    | (4)            | (2)            | 9        |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (4)       | (2)            | 9        |  |
| South Soudan                               | 2      |                |                |          |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          |           |                |          |  |
| Sudan                                      | 0      |                |                |          |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          |           |                |          |  |
| Swaziland                                  | 77     | 0              | 0              | 2        |           | 0              | 1        |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | 0         | 0              | 3        |  |
| Tanzania                                   | 623    | (2)            | (3)            | 29       | 0         | (0)            | 0        |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (2)       | (4)            | 29       |  |
| Togo                                       | 164    | (0)            | (0)            | 7        |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (0)       | (0)            | 7        |  |
| Uganda                                     | 440    | (3)            | (2)            | 8        |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (3)       | (2)            | 8        |  |
| Zambia                                     | 381    | (1)            | 2              | 8        |           |                |          |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (1)       | 2              | 8        |  |
| Zimbabwe                                   | 154    |                |                |          | (0)       | (0)            | 1        |           |                |          |           |                      |          |           |                       |          |           |                      |          |           |                |          | (0)       | (0)            | 1        |  |
| * Total Africa                             | 13.588 | (183)          | (9)            | 525      | (6)       | (5)            | 20       | (1)       | (0)            | 6        |           |                      |          |           |                       |          |           |                      |          |           |                |          | (190)     | (15)           | 551      |  |

Table 3.3.4 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 10<sup>th</sup> EDF (continued)

Overall situation by country (EUR million)

| Overall situation by country (EUR million)    |        |                |                |            |           |                |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          |           |                |          |  |  |
|-----------------------------------------------|--------|----------------|----------------|------------|-----------|----------------|------------|-----------|----------------|--------------|-----------|----------------|----------------------|-----------|----------------|-----------------------|-----------|----------------|----------------------|-----------|----------------|----------|-----------|----------------|----------|--|--|
| 10 th EDF                                     |        | Appropriations |                | A Envelope |           |                | B Envelope |           |                | Co-financing |           |                | Implementation costs |           |                | Intra-ACP allocations |           |                | Regional allocations |           |                | Reserves |           |                | TOTAL    |  |  |
| Cumulative 2018                               |        | Decisions      | Assigned funds | Payments   | Decisions | Assigned funds | Payments   | Decisions | Assigned funds | Payments     | Decisions | Assigned funds | Payments             | Decisions | Assigned funds | Payments              | Decisions | Assigned funds | Payments             | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments |  |  |
| Antigua & Barbuda                             | 13     | 0              | (0)            |            |           |                |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | 0         | (0)            |          |  |  |
| Bahamas                                       | 0      |                |                |            |           |                |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          |           |                |          |  |  |
| Barbados                                      | 15     | (0)            | (0)            | 0          |           |                |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | (0)       | (0)            | 0        |  |  |
| Belize                                        | 16     |                | 0              | (0)        | (0)       | (0)            | 0          |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | (0)       | (0)            | (0)      |  |  |
| Dominica                                      | 22     | (2)            | (2)            |            | 0         | (0)            | 3          |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | (2)       | (2)            | 3        |  |  |
| Dominican Republic                            | 207    | (1)            | (0)            | 1          | 0         | (0)            | (0)        |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | (1)       | (0)            | 1        |  |  |
| Grenada                                       | 18     | 0              | (2)            |            | 0         | (0)            |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | 0         | (2)            |          |  |  |
| Guyana                                        | 50     | (0)            | 0              | 15         |           |                |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | (0)       | 0              | 15       |  |  |
| Haiti                                         | 565    | (0)            | 13             | 15         | (0)       | (1)            | 5          | 0         | 0              | 6            |           |                |                      |           |                |                       |           |                |                      |           |                |          | (0)       | 12             | 26       |  |  |
| Jamaica                                       | 178    | (0)            | (1)            | 5          | 0         | 3              | 6          |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | (0)       | 2              | 10       |  |  |
| Saint Kitts & Nevis                           | 6      | 0              | (0)            | (0)        |           | 0              | (0)        |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | 0         | (0)            | (0)      |  |  |
| Saint Lucia                                   | 20     | (0)            | (0)            | 1          | (0)       | (0)            | 0          |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | (0)       | (0)            | 1        |  |  |
| Saint Vincent & the Grenadines                | 14     | 0              | 0              | 1          | 0         | 0              | 0          |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | 0         | 0              | 2        |  |  |
| Suriname                                      | 14     | 0              | (0)            | 0          |           |                |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | 0         | (0)            | 0        |  |  |
| Trinidad & Tobago                             | 24     | (5)            | (5)            | 0          |           |                |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | (5)       | (5)            | 0        |  |  |
| * Total Caribbean                             | 1.163  | (9)            | 2              | 38         | (0)       | 1              | 13         | 0         | 0              | 6            |           |                |                      |           |                |                       |           |                |                      |           |                |          | (9)       | 4              | 57       |  |  |
| Cook Islands                                  | 4      | 0              | (0)            | 0          |           |                |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | 0         | (0)            | 0        |  |  |
| East Timor                                    | 80     | (1)            | (0)            | 1          |           |                |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | (1)       | (0)            | 1        |  |  |
| Fiji                                          | 4      |                |                |            | 0         | (0)            |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | 0         | (0)            |          |  |  |
| Kiribati                                      | 21     | (1)            | (0)            | (0)        | 0         | (0)            |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | (1)       | (0)            | (0)      |  |  |
| Marshall Islands                              | 6      |                |                |            | (0)       |                |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | (0)       |                |          |  |  |
| Micronesia                                    | 8      | (0)            |                |            |           |                |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | (0)       |                |          |  |  |
| Nauru                                         | 2      | (1)            | (0)            |            |           |                |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | (1)       | (0)            |          |  |  |
| Niue                                          | 4      | (0)            | 1              | 0          |           |                |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | (0)       | 1              | 0        |  |  |
| Palau                                         | 3      |                |                |            |           |                |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          |           |                |          |  |  |
| Papua New Guinea                              | 94     | (4)            | 12             | 18         |           |                |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | (4)       | 12             | 18       |  |  |
| Solomon Islands                               | 47     |                | 0              | 3          |           |                |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          |           | 0              | 3        |  |  |
| Tonga                                         | 15     | (0)            | (0)            | 0          | (0)       | 0              | 0          |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | (0)       | (0)            | 0        |  |  |
| Tuvalu                                        | 7      | (0)            | 0              |            |           |                |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | (0)       | 0              |          |  |  |
| Vanuatu                                       | 17     | (0)            | (0)            |            |           |                |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | (0)       | (0)            |          |  |  |
| Western Samoa                                 | 48     | (0)            |                |            |           |                |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | (0)       |                |          |  |  |
| * Total Pacific                               | 359    | (9)            | 12             | 23         | (0)       | (0)            | 0          |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          | (9)       | 12             | 23       |  |  |
| Caribbean Region                              | 161    |                |                |            |           |                |            |           |                |              |           |                |                      |           |                |                       | (7)       | (11)           | 5                    |           |                |          | (7)       | (11)           | 5        |  |  |
| Central Africa Region                         | 191    |                |                |            |           |                |            |           |                |              |           |                |                      |           |                |                       | (3)       | (2)            | 5                    |           |                |          | (3)       | (2)            | 5        |  |  |
| Eastern, Southern Africa and the Indian Ocean | 711    |                |                |            |           |                |            |           |                |              |           |                |                      |           |                |                       | (3)       | (6)            | 33                   |           |                |          | (3)       | (6)            | 33       |  |  |
| Intra ACP Allocations                         | 3.230  |                |                |            |           |                |            | (1)       | 0              | 0            |           |                |                      | 85        | 221            | 280                   |           |                |                      |           |                |          | 84        | 221            | 280      |  |  |
| Multiregional PALOP                           | 33     |                |                |            |           |                |            |           |                |              |           |                |                      |           |                |                       | (0)       | (0)            | 4                    |           |                |          | (0)       | (0)            | 4        |  |  |
| Pacific Region                                | 114    |                |                |            |           |                |            |           |                |              |           |                |                      |           |                |                       | (4)       | (3)            | 9                    |           |                |          | (4)       | (3)            | 9        |  |  |
| Regional cooperation ACP                      | 0      |                |                |            |           |                |            |           |                |              |           |                |                      |           |                |                       |           |                |                      |           |                |          |           |                |          |  |  |
| Southern Africa Region                        | 145    |                |                |            |           |                |            |           |                |              |           |                |                      |           |                |                       | (1)       | (0)            | 13                   |           |                |          | (1)       | (0)            | 13       |  |  |
| West Africa Region                            | 587    |                |                |            |           |                |            |           |                |              |           |                |                      |           |                |                       | (5)       | 15             | 75                   |           |                |          | (5)       | 15             | 75       |  |  |
| * Total regional cooperation ACP              | 5.172  |                |                |            |           |                |            | (1)       | 0              | 0            |           |                |                      | 85        | 221            | 280                   | (24)      | (8)            | 144                  |           |                |          | 60        | 213            | 425      |  |  |
| ACP                                           | 19.148 | (201)          | 5              | 586        | (6)       | (4)            | 34         | (1)       | 1              | 12           | 4         | 5              | 6                    | 85        | 221            | 280                   | (24)      | (8)            | 144                  |           |                |          | (144)     | 220            | 1.062    |  |  |

Table 3.3.4 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 10<sup>th</sup> EDF (continued)

Overall situation by country (EUR million)

| Overall situation by country (EUR million) |                         |                |                |            |           |                |            |           |                |              |           |                |          |           |                |                       |           |                |                      |           |                |          |           |                |          |       |  |
|--------------------------------------------|-------------------------|----------------|----------------|------------|-----------|----------------|------------|-----------|----------------|--------------|-----------|----------------|----------|-----------|----------------|-----------------------|-----------|----------------|----------------------|-----------|----------------|----------|-----------|----------------|----------|-------|--|
| 10 th EDF                                  |                         | Appropriations |                | A Envelope |           |                | B Envelope |           |                | Co-financing |           |                | Cotonou  |           |                | Intra-ACP allocations |           |                | Regional allocations |           |                | Reserves |           |                | TOTAL    |       |  |
| Cumulative 2018                            |                         | Decisions      | Assigned funds | Payments   | Decisions | Assigned funds | Payments   | Decisions | Assigned funds | Payments     | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments              | Decisions | Assigned funds | Payments             | Decisions | Assigned funds | Payments | Decisions | Assigned funds | Payments |       |  |
| OCT                                        | All OCT countries       | 31             |                |            |           |                |            |           |                |              |           | 0              | (0)      | 0         |                |                       |           |                |                      |           |                |          |           | 0              | (0)      | 0     |  |
|                                            | All OCT countries       | 31             |                |            |           |                |            |           |                |              |           | 0              | (0)      | 0         |                |                       |           |                |                      |           |                |          | 0         | (0)            | 0        |       |  |
|                                            | Anguilla                | 11             |                |            |           |                |            |           |                |              |           |                |          |           |                |                       |           |                |                      |           |                |          |           |                |          |       |  |
|                                            | Falkland Islands        | 4              |                | 0          | 0         |                |            |           |                |              |           |                |          |           |                |                       |           |                |                      |           |                |          |           | 0              | 0        |       |  |
|                                            | Montserrat              | 14             |                |            |           |                |            |           |                |              |           |                |          |           |                |                       |           |                |                      |           |                |          |           |                |          |       |  |
|                                            | Pitcairn Islands        | 2              |                | 0          | 1         |                |            |           |                |              |           |                |          |           |                |                       |           |                |                      |           |                |          |           | 0              | 1        |       |  |
|                                            | Saint Helena            | 17             | 0              | (1)        | 0         |                |            |           |                |              |           |                |          |           |                |                       |           |                |                      |           |                |          | 0         | (1)            | 0        |       |  |
|                                            | Turks & Caicos Islands  | 16             |                | 0          | 0         |                | 0          | 0         |                |              |           |                |          |           |                |                       |           |                |                      |           |                |          |           | 0              | 0        |       |  |
|                                            | * Total British OCT     | 64             | 0              | (1)        | 1         |                | 0          | 0         |                |              |           |                |          |           |                |                       |           |                |                      |           |                |          |           | 0              | (1)      | 1     |  |
|                                            | Aruba                   | 8              | (1)            | (0)        |           |                |            |           |                |              |           |                |          |           |                |                       |           |                |                      |           |                |          |           | (1)            | (0)      |       |  |
|                                            | Netherlands Antilles    | 24             | 0              | 6          | 5         |                |            |           |                |              |           |                |          |           |                |                       |           |                |                      |           |                |          |           | 0              | 6        | 5     |  |
|                                            | * Total Dutch OCT       | 32             | (1)            | 6          | 5         |                |            |           |                |              |           |                |          |           |                |                       |           |                |                      |           |                |          |           | (1)            | 6        | 5     |  |
|                                            | French Polynesia        | 22             | (1)            | 0          | 7         | (0)            | 0          | (0)       |                |              |           |                |          |           |                |                       |           |                |                      |           |                |          |           | (2)            | 0        | 7     |  |
|                                            | Mayotte                 | 29             | (0)            | (0)        | (0)       |                |            |           |                |              |           |                |          |           |                |                       |           |                |                      |           |                |          |           | (0)            | (0)      | (0)   |  |
|                                            | New Caledonia           | 19             |                |            |           |                |            |           |                |              |           |                |          |           |                |                       |           |                |                      |           |                |          |           |                |          |       |  |
|                                            | Saint Pierre & Miquelon | 20             | 0              | 0          | 0         |                |            |           |                |              |           |                |          |           |                |                       |           |                |                      |           |                |          |           | 0              | 0        | 0     |  |
| Wallis & Futuna                            | 19                      | (0)            | 12             | 0          | (0)       | (0)            | 0          |           |                |              |           |                |          |           |                |                       |           |                |                      |           |                |          | (0)       | 12             | 1        |       |  |
| * Total French OCT                         | 109                     | (2)            | 12             | 7          | (0)       | (0)            | 0          |           |                |              |           |                |          |           |                |                       |           |                |                      |           |                |          | (2)       | 12             | 8        |       |  |
| Regional cooperation OCT                   | 40                      |                |                |            |           |                |            |           |                |              |           |                |          |           |                |                       | (1)       | (1)            | (0)                  |           |                |          |           | (1)            | (1)      | (0)   |  |
| * Total regional cooperation OCT           | 40                      |                |                |            |           |                |            |           |                |              |           |                |          |           |                |                       | (1)       | (1)            | (0)                  |           |                |          |           | (1)            | (1)      | (0)   |  |
| OCT                                        | 275                     | (2)            | 17             | 13         | (0)       | (0)            | 0          |           |                |              |           | 0              | (0)      | 0         |                |                       | (1)       | (1)            | (0)                  |           |                |          |           | (4)            | 16       | 14    |  |
| TOTAL: ACP+OCT                             |                         | 21.223         | (203)          | 22         | 599       | (7)            | (4)        | 34        | (1)            | 1            | 12        | 4              | 5        | 6         | 85             | 221                   | 280       | (24)           | (9)                  | 144       |                |          |           | (147)          | 236      | 1.076 |  |

Table 3.4.1 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 11<sup>th</sup> EDF

| Overall situation by country (EUR million) |                              |                |            |                    |            |           |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          |                |          |       |        |       |       |
|--------------------------------------------|------------------------------|----------------|------------|--------------------|------------|-----------|--------------------|----------|------------|----------------------|------------|----------|------------------------------|-----------|------------|----------|-------------------------------|-----------|------------|----------|------------------------------|-----------|------------|----------|------------------|-----------|------------|----------|-------------------------|-----------|------------|----------|----------------|----------|-------|--------|-------|-------|
| 11 th EDF                                  |                              | Appropriations |            | Cotonou A Envelope |            |           | Cotonou B Envelope |          |            | Cotonou Co-financing |            |          | Cotonou Implementation costs |           |            |          | Cotonou Intra-ACP allocations |           |            |          | Cotonou Regional allocations |           |            |          | Cotonou Reserves |           |            |          | Cotonou EC Internal SLA |           |            |          | TOTAL          |          |       |        |       |       |
| Cumulative 2018                            |                              | Decisions      | % of Appr. | Payments           | % of Appr. | Decisions | % of Appr.         | Payments | % of Appr. | Decisions            | % of Appr. | Payments | % of Appr.                   | Decisions | % of Appr. | Payments | % of Appr.                    | Decisions | % of Appr. | Payments | % of Appr.                   | Decisions | % of Appr. | Payments | % of Appr.       | Decisions | % of Appr. | Payments | % of Appr.              | Decisions | % of Appr. | Payments | Assigned funds | Payments |       |        |       |       |
| Administrative and financial expenditure   |                              | 1.071          |            |                    |            |           |                    |          |            | 1                    | 0%         |          |                              | 710       | 66%        | 609      | 57%                           |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            | 711      | 653            | 609      |       |        |       |       |
| All ACP countries                          |                              | 4.135          |            |                    |            |           |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            | 2.553    | 2.552          | 569      |       |        |       |       |
| All ACP countries                          |                              | 5.206          |            |                    |            |           |                    |          |            | 1                    | 0%         |          |                              | 710       | 14%        | 609      | 12%                           |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 3.264          | 3.205    | 1.178 |        |       |       |
| ACP                                        | Angola                       | 132            | 114        | 86%                | 23         | 17%       |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 114            | 74       | 23    |        |       |       |
|                                            | Benin                        | 372            | 366        | 98%                | 126        | 34%       |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 366            | 297      | 126   |        |       |       |
|                                            | Botswana                     | 16             | 3          | 19%                |            |           |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 3              |          |       |        |       |       |
|                                            | Burkina Faso                 | 633            | 616        | 97%                | 289        | 46%       | 5                  | 1%       |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 621            | 557      | 289   |        |       |       |
|                                            | Burundi                      | 344            | 223        | 65%                | 82         | 24%       | 6                  | 2%       | 6          | 2%                   |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 229            | 146      | 88    |        |       |       |
|                                            | Cameroon                     | 290            | 220        | 76%                | 75         | 26%       | 8                  | 3%       | 7          | 3%                   |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 228            | 172      | 82    |        |       |       |
|                                            | Cape Verde                   | 82             | 65         | 79%                | 27         | 33%       | 17                 | 21%      | 17         | 21%                  |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 82             | 76       | 44    |        |       |       |
|                                            | Central African Republic     | 392            | 270        | 69%                | 153        | 39%       | 65                 | 17%      | 49         | 12%                  |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 335            | 298      | 201   |        |       |       |
|                                            | Chad                         | 584            | 452        | 77%                | 160        | 27%       | 42                 | 7%       | 39         | 7%                   |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 493            | 280      | 199   |        |       |       |
|                                            | Comoros                      | 50             | 9          | 18%                | 6          | 12%       |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 9              | 7        | 6     |        |       |       |
|                                            | Congo (Brazzaville)          | 88             | 54         | 61%                | 12         | 13%       |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 54             | 36       | 12    |        |       |       |
|                                            | Democratic Republic of Congo | 638            | 568        | 89%                | 137        | 21%       | 15                 | 2%       | 10         | 2%                   | 3          | 0%       | 1                            | 0%        |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 586            | 324      | 148   |        |       |       |
|                                            | Djibouti                     | 110            | 102        | 93%                | 11         | 10%       |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 102            | 46       | 11    |        |       |       |
|                                            | Eritrea                      | 180            | 0          | 0%                 |            |           |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          |                | 0        |       |        |       |       |
|                                            | Ethiopia                     | 821            | 594        | 72%                | 320        | 39%       | 106                | 13%      | 106        | 13%                  |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          |                | 700      | 541   | 426    |       |       |
|                                            | Gabon                        | 6              | 1          | 16%                | 0          | 2%        |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          |                | 1        | 0     | 0      |       |       |
|                                            | Gambia                       | 262            | 200        | 76%                | 66         | 25%       | 12                 | 4%       | 10         | 4%                   |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          |                | 211      | 170   | 76     |       |       |
|                                            | Ghana                        | 323            | 283        | 88%                | 72         | 22%       |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          |                | 283      | 164   | 72     |       |       |
|                                            | Guinea Bissau                | 131            | 101        | 77%                | 40         | 30%       | 23                 | 18%      | 19         | 15%                  |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          |                | 124      | 88    | 59     |       |       |
|                                            | Guinea (Conakry)             | 274            | 232        | 85%                | 93         | 34%       |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          |                | 232      | 162   | 93     |       |       |
|                                            | Ivory Coast                  | 310            | 286        | 92%                | 112        | 36%       |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          |                | 286      | 255   | 112    |       |       |
|                                            | Kenya                        | 435            | 301        | 69%                | 59         | 14%       |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          |                | 301      | 206   | 59     |       |       |
|                                            | Lesotho                      | 124            | 71         | 57%                | 16         | 13%       |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          |                | 71       | 29    | 16     |       |       |
|                                            | Liberia                      | 279            | 222        | 80%                | 96         | 34%       |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          |                | 222      | 170   | 96     |       |       |
|                                            | Madagascar                   | 501            | 428        | 86%                | 127        | 25%       | 8                  | 2%       |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          |                | 436      | 262   | 127    |       |       |
|                                            | Malawi                       | 560            | 409        | 73%                | 123        | 22%       |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          |                | 409      | 330   | 123    |       |       |
|                                            | Mali                         | 675            | 654        | 97%                | 289        | 43%       | 10                 | 1%       | 5          | 1%                   |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          |                | 664      | 611   | 294    |       |       |
|                                            | Mauritania                   | 169            | 140        | 83%                | 28         | 17%       | 5                  | 3%       |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          |                | 145      | 88    | 28     |       |       |
|                                            | Mauritius                    | 10             | 10         | 100%               | 0          | 4%        |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          |                | 10       | 1     | 0      |       |       |
|                                            | Mozambique                   | 698            | 303        | 43%                | 35         | 5%        |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          |                | 303      | 77    | 35     |       |       |
|                                            | Namibia                      | 68             | 67         | 99%                | 15         | 22%       |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          |                | 67       | 39    | 15     |       |       |
|                                            | Niger                        | 716            | 670        | 94%                | 319        | 45%       | 30                 | 4%       | 25         | 3%                   |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          |                | 700      | 543   | 344    |       |       |
| Nigeria                                    | 572                          | 547            | 96%        | 201                | 35%        | 10        | 2%                 |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 557            | 443      | 201   |        |       |       |
| Rwanda                                     | 460                          | 442            | 96%        | 256                | 56%        |           |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 442            | 407      | 256   |        |       |       |
| Sao Tome & Principe                        | 35                           | 28             | 81%        | 11                 | 31%        |           |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 28             | 19       | 11    |        |       |       |
| Senegal                                    | 347                          | 324            | 93%        | 88                 | 25%        |           |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 324            | 273      | 88    |        |       |       |
| Seychelles                                 | 2                            | 2              | 100%       | 0                  | 4%         |           |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 2              | 0        | 0     |        |       |       |
| Sierra Leone                               | 376                          | 315            | 84%        | 122                | 33%        |           |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 315            | 224      | 122   |        |       |       |
| Somalia                                    | 495                          | 481            | 97%        | 184                | 37%        | 8         | 2%                 | 8        | 2%         |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 490            | 463      | 193   |        |       |       |
| South Soudan                               | 90                           |                |            |                    |            | 90        | 100%               | 89       | 99%        |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 90             | 90       | 89    |        |       |       |
| Sudan                                      | 128                          |                |            |                    |            | 128       | 100%               | 127      | 99%        |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 128            | 128      | 127   |        |       |       |
| Swaziland                                  | 62                           | 44             | 72%        | 12                 | 19%        |           |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 44             | 29       | 12    |        |       |       |
| Tanzania                                   | 628                          | 427            | 68%        | 131                | 21%        |           |                    |          |            | 17                   | 3%         |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 444            | 360      | 131   |        |       |       |
| Togo                                       | 216                          | 186            | 86%        | 86                 | 40%        |           |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 186            | 137      | 86    |        |       |       |
| Uganda                                     | 564                          | 404            | 72%        | 73                 | 13%        | 5         | 1%                 | 2        | 0%         |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            | 409      | 279            | 74       |       |        |       |       |
| Zambia                                     | 460                          | 402            | 88%        | 48                 | 10%        |           |                    |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            |          | 402            | 163      | 48    |        |       |       |
| Zimbabwe                                   | 242                          | 229            | 95%        | 146                | 60%        | 8         | 3%                 |          |            |                      |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            | 236      | 199            | 146      |       |        |       |       |
| * Total Africa                             |                              | 14.948         | 11.864     | 79%                | 4.268      | 29%       | 599                | 4%       | 519        | 3%                   | 20         | 0%       | 1                            | 0%        |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |            | 1        | 0%             | 1        | 0%    | 12.485 | 9.260 | 4.789 |

Table 3.4.1 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 11<sup>th</sup> EDF (continued)

| Overall situation by country (EUR million)    |                |            |            |            |            |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           |            |            |            |            |                |                 |         |            |          |            |           |
|-----------------------------------------------|----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|------------|------------|------------|------------|------------|----------------------|------------|------------|------------|------------|------------|-----------------------|------------|------------|------------|------------|------------|----------------------|------------|------------|------------|------------|------------|-----------|------------|------------|------------|------------|----------------|-----------------|---------|------------|----------|------------|-----------|
| 11 th EDF                                     | Appropriations | Cotonou    |            |            | Cotonou    |            |            | Cotonou    |            |            | Cotonou    |            |            | Cotonou      |            |            | Cotonou    |            |            | Cotonou              |            |            | Cotonou    |            |            | Cotonou               |            |            | Cotonou    |            |            | TOTAL                |            |            |            |            |            |           |            |            |            |            |                |                 |         |            |          |            |           |
|                                               |                | A Envelope |            | % of Appr. | Payments   | % of Appr. | Decisions  | B Envelope |            | % of Appr. | Payments   | % of Appr. | Decisions  | Co-financing |            | % of Appr. | Payments   | % of Appr. | Decisions  | Implementation costs |            | % of Appr. | Payments   | % of Appr. | Decisions  | Intra-ACP allocations |            | % of Appr. | Payments   | % of Appr. | Decisions  | Regional allocations |            | % of Appr. | Payments   | % of Appr. | Decisions  | Reserves  |            | % of Appr. | Payments   | % of Appr. | Decisions      | EC Internal SLA |         | % of Appr. | Payments | % of Appr. | Decisions |
| Cumulative 2018                               |                | Decisions  | % of Appr. | Payments   | % of Appr. | Decisions  | % of Appr. | Payments   | % of Appr. | Decisions  | % of Appr. | Payments   | % of Appr. | Decisions    | % of Appr. | Payments   | % of Appr. | Decisions  | % of Appr. | Payments             | % of Appr. | Decisions  | % of Appr. | Payments   | % of Appr. | Decisions             | % of Appr. | Payments   | % of Appr. | Decisions  | % of Appr. | Payments             | % of Appr. | Decisions  | % of Appr. | Payments   | % of Appr. | Decisions | % of Appr. | Payments   | % of Appr. | Decisions  | Assigned funds | Payments        |         |            |          |            |           |
| Antigua & Barbuda                             | 3              | 3          | 100%       |            |            |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           |            |            | 3          | 0          |                |                 |         |            |          |            |           |
| Barbados                                      | 4              | 3          | 96%        | 1          | 32%        |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 3          | 3          | 1          |            |                |                 |         |            |          |            |           |
| Belize                                        | 27             | 27         | 100%       | 3          | 12%        |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 27         | 7          | 3          |            |                |                 |         |            |          |            |           |
| Dominica                                      | 13             | 4          | 30%        | 0          | 2%         | 9          | 69%        | 9          | 68%        |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 13         | 9          | 9          |            |                |                 |         |            |          |            |           |
| Dominican Republic                            | 77             | 69         | 89%        | 23         | 29%        |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 69         | 54         | 23         |            |                |                 |         |            |          |            |           |
| Grenada                                       | 5              | 5          | 100%       | 2          | 36%        |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 5          | 4          | 2          |            |                |                 |         |            |          |            |           |
| Guyana                                        | 34             | 34         | 100%       | 13         | 38%        |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 34         | 30         | 13         |            |                |                 |         |            |          |            |           |
| Haiti                                         | 468            | 253        | 54%        | 64         | 14%        | 48         | 10%        | 39         | 8%         |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 300        | 256        | 104        |            |                |                 |         |            |          |            |           |
| Jamaica                                       | 66             | 46         | 70%        | 14         | 21%        |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 46         | 41         | 14         |            |                |                 |         |            |          |            |           |
| Saint Kitts & Nevis                           | 3              | 3          | 100%       |            |            |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           |            | 3          |            |            |                |                 |         |            |          |            |           |
| Saint Lucia                                   | 13             | 2          | 12%        | 0          | 1%         | 6          | 47%        | 5          | 38%        |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 8          | 6          | 5          |            |                |                 |         |            |          |            |           |
| Saint Vincent & the Grenadines                | 14             | 7          | 51%        | 2          | 16%        | 7          | 48%        | 5          | 39%        |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 13         | 13         | 7          |            |                |                 |         |            |          |            |           |
| Suriname                                      | 14             | 14         | 100%       | 3          | 24%        |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 14         | 13         | 3          |            |                |                 |         |            |          |            |           |
| Trinidad & Tobago                             | 10             | 2          | 18%        | 0          | 4%         |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 2          | 1          | 0          |            |                |                 |         |            |          |            |           |
| * Total Caribbean                             | 749            | 470        | 63%        | 126        | 17%        | 70         | 9%         | 58         | 8%         |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           |            | 540        | 438        | 184        |                |                 |         |            |          |            |           |
| Cook Islands                                  | 1              | 1          | 100%       |            |            |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           |            | 1          | 1          |            |                |                 |         |            |          |            |           |
| East Timor                                    | 97             | 80         | 82%        | 22         | 23%        | 2          | 2%         | 2          | 2%         |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 82         | 75         | 24         |            |                |                 |         |            |          |            |           |
| Fiji                                          | 45             | 8          | 18%        | 4          | 10%        | 17         | 38%        | 14         | 30%        |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 25         | 24         | 18         |            |                |                 |         |            |          |            |           |
| Kiribati                                      | 23             | 2          | 10%        | 0          | 1%         |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 2          | 1          | 0          |            |                |                 |         |            |          |            |           |
| Marshall Islands                              | 11             | 9          | 85%        | 2          | 14%        | 2          | 15%        |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 11         | 10         | 2          |            |                |                 |         |            |          |            |           |
| Micronesia                                    | 16             |            |            |            |            | 2          | 11%        | 2          | 11%        |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 2          | 2          | 2          |            |                |                 |         |            |          |            |           |
| Nauru                                         | 2              | 2          | 100%       | 1          | 53%        |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 2          | 2          | 1          |            |                |                 |         |            |          |            |           |
| Niue                                          | 0              | 0          | 100%       | 0          | 96%        |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 0          | 0          | 0          |            |                |                 |         |            |          |            |           |
| Palau                                         | 3              | 2          | 59%        |            |            | 1          | 41%        |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 3          | 1          |            |            |                |                 |         |            |          |            |           |
| Papua New Guinea                              | 157            | 117        | 75%        | 11         | 7%         | 3          | 2%         | 1          | 1%         |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 120        | 31         | 12         |            |                |                 |         |            |          |            |           |
| Solomon Islands                               | 22             | 14         | 64%        | 6          | 26%        |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 14         | 12         | 6          |            |                |                 |         |            |          |            |           |
| Tonga                                         | 14             | 11         | 79%        | 7          | 48%        | 3          | 21%        | 3          | 20%        |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 14         | 14         | 10         |            |                |                 |         |            |          |            |           |
| Tuvalu                                        | 7              | 7          | 100%       | 2          | 29%        |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 7          | 6          | 2          |            |                |                 |         |            |          |            |           |
| Vanuatu                                       | 44             | 25         | 57%        | 3          | 7%         | 3          | 6%         | 3          | 6%         |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 28         | 23         | 6          |            |                |                 |         |            |          |            |           |
| Western Samoa                                 | 20             | 20         | 100%       | 15         | 74%        |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           | 20         | 20         | 15         |            |                |                 |         |            |          |            |           |
| * Total Pacific                               | 462            | 299        | 65%        | 73         | 16%        | 32         | 7%         | 24         | 5%         |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           |            | 331        | 222        | 97         |                |                 |         |            |          |            |           |
| Caribbean Region                              | 391            |            |            |            |            |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           |            | 365        | 214        | 58         |                |                 |         |            |          |            |           |
| Central Africa Region                         | 347            |            |            |            |            |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           |            | 316        | 225        | 59         |                |                 |         |            |          |            |           |
| Eastern, Southern Africa and the Indian Ocean | 1.817          |            |            |            |            |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           |            |            | 1.280      | 921        | 467            |                 |         |            |          |            |           |
| Intra ACP Allocations                         | 4.026          |            |            |            |            |            |            |            |            | 2          | 0%         | 1          | 0%         |              |            |            |            |            |            |                      | 3.249      | 81%        | 1.843      | 46%        |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           |            |            | 3.251      | 2.392      | 1.844          |                 |         |            |          |            |           |
| Multiregional PALOP                           | 30             |            |            |            |            |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           |            |            | 29         | 8          |                |                 |         |            |          |            |           |
| Pacific Region                                | 199            |            |            |            |            |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           |            |            | 103        | 90         | 18             |                 |         |            |          |            |           |
| West Africa Region                            | 1.207          |            |            |            |            |            |            |            |            |            |            |            |            |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           |            |            | 1.156      | 931        | 383            |                 |         |            |          |            |           |
| * Total regional cooperation ACP              | 8.016          |            |            |            |            |            |            |            |            | 4          | 0%         | 1          | 0%         |              |            |            |            |            |            |                      |            |            |            |            |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           |            |            |            | 6.502      | 4.783          | 2.829           |         |            |          |            |           |
| ACP                                           | 29.381         | 12.634     |            | 4.467      |            | 701        |            | 601        |            | 25         |            | 2          |            | 710          |            | 609        |            | 3.249      |            | 1.843                |            | 5.803      |            | 1.554      |            |                       |            |            |            |            |            |                      |            |            |            |            |            |           |            | 1          |            | 1          | 23.121,85      | 17.908,31       | 9077,56 |            |          |            |           |



Table 3.4.1 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 11<sup>th</sup> EDF (continued)

| Overall situation by country (EUR million) |                |                    |            |          |                    |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            |           |                |          |        |       |
|--------------------------------------------|----------------|--------------------|------------|----------|--------------------|-----------|------------|----------------------|------------|-----------|------------------------------|----------|------------|-----------|-------------------------------|----------|------------|-----------|------------------------------|----------|------------|-----------|------------------|----------|------------|-------------------------|------------|----------|------------|-----------|----------------|----------|--------|-------|
| 11 th EDF                                  | Appropriations | Cotonou A Envelope |            |          | Cotonou B Envelope |           |            | Cotonou Co-financing |            |           | Cotonou Implementation costs |          |            |           | Cotonou Intra-ACP allocations |          |            |           | Cotonou Regional allocations |          |            |           | Cotonou Reserves |          |            | Cotonou EC Internal SLA |            |          |            | TOTAL     |                |          |        |       |
| Cumulative 2018                            |                | Decisions          | % of Appr. | Payments | % of Appr.         | Decisions | % of Appr. | Payments             | % of Appr. | Decisions | % of Appr.                   | Payments | % of Appr. | Decisions | % of Appr.                    | Payments | % of Appr. | Decisions | % of Appr.                   | Payments | % of Appr. | Decisions | % of Appr.       | Payments | % of Appr. | Decisions               | % of Appr. | Payments | % of Appr. | Decisions | Assigned funds | Payments |        |       |
| All OCT countries                          | 65             |                    |            |          |                    |           |            |                      |            |           |                              |          |            | 5         | 8%                            | 3        | 5%         |           |                              |          |            |           |                  |          |            |                         |            |          |            | 5         | 5              | 3        |        |       |
| All OCT countries                          | 65             |                    |            |          |                    |           |            |                      |            |           |                              |          |            | 5         | 8%                            | 3        | 5%         |           |                              |          |            |           |                  |          |            |                         |            |          |            | 5         | 5              | 3        |        |       |
| Anguilla                                   | 17             | 14                 | 83%        | 5        | 32%                | 3         | 17%        | 3                    | 17%        |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 17        | 16             | 8        |        |       |
| British Virgin Islands                     | 2              |                    |            |          |                    | 0         | 0%         |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 0         |                |          |        |       |
| Falkland Islands                           | 6              | 6                  | 100%       | 2        | 34%                |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 6         | 6              | 2        |        |       |
| Montserrat                                 | 19             | 18                 | 98%        | 5        | 29%                | 0         | 2%         | 0                    | 2%         |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 19        | 18             | 6        |        |       |
| Pitcairn Islands                           | 2              | 2                  | 100%       |          |                    |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 2         | 2              |          |        |       |
| Saint Helena                               | 22             | 22                 | 100%       | 10       | 47%                |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 22        | 21             | 10       |        |       |
| Turks & Caicos Islands                     | 18             | 15                 | 83%        | 9        | 51%                | 3         | 17%        | 2                    | 11%        |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 18        | 17             | 11       |        |       |
| * Total British OCT                        | 85             | 77                 | 91%        | 32       | 37%                | 6         | 7%         | 5                    | 6%         |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 83        | 80             | 37       |        |       |
| Aruba                                      | 13             | 0                  | 0%         |          |                    |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 0         |                |          |        |       |
| * Total Dutch OCT                          | 13             | 0                  | 0%         |          |                    |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 0         |                |          |        |       |
| French Polynesia                           | 30             | 30                 | 100%       | 7        | 25%                |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 30        | 30             | 7        |        |       |
| New Caledonia                              | 30             | 30                 | 100%       | 6        | 19%                |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 30        | 30             | 6        |        |       |
| Saint Pierre & Miquelon                    | 26             | 26                 | 100%       | 20       | 74%                |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 26        | 26             | 20       |        |       |
| Wallis & Futuna                            | 20             | 20                 | 100%       | 12       | 61%                |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 20        | 19             | 12       |        |       |
| * Total French OCT                         | 106            | 106                | 100%       | 45       | 42%                |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 106       | 104            | 45       |        |       |
| Regional cooperation OCT                   | 81             |                    |            |          |                    |           |            |                      |            |           |                              |          |            |           |                               |          |            |           | 37                           | 46%      | 7          | 9%        |                  |          |            |                         |            |          |            | 37        | 37             | 7        |        |       |
| * Total regional cooperation OCT           | 81             |                    |            |          |                    |           |            |                      |            |           |                              |          |            |           |                               |          |            |           | 37                           | 46%      | 7          | 9%        |                  |          |            |                         |            |          |            | 37        | 37             | 7        |        |       |
| OCT                                        | 350            | 183                |            | 76       |                    | 6         |            | 5                    |            |           |                              |          | 5          |           | 3                             |          |            |           | 37                           |          | 7          |           |                  |          |            |                         |            |          |            | 230,80    | 226,05         | 92,13    |        |       |
|                                            | 17             | 6                  | 0%         | 6        | 0%                 |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 6         | 6              | 6        |        |       |
|                                            | 17             | 6                  | 35%        | 6        | 34%                |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 6         | 6              | 6        |        |       |
|                                            | 17             | 6                  |            | 6        |                    |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 6,00      | 5,87           | 5,72     |        |       |
| TOTAL: ACP+OCT                             | 29.747         | 12.822             | 43%        | 4.549    | 15%                | 707       | 2%         | 607                  | 2%         | 25        | 0%                           | 2        | 0%         | 715       | 2%                            | 613      | 2%         | 3.249     | 11%                          | 1.843    | 6%         | 5.840     | 20%              | 1.561    | 5%         |                         |            | 1        | 0%         | 1         | 0%             | 23.359   | 18.140 | 9.175 |

Table 3.4.2 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 11<sup>th</sup> EDF

| Overall situation by country (EUR million) |                |                       |      |       |                       |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            |           |                |          |     |
|--------------------------------------------|----------------|-----------------------|------|-------|-----------------------|------------|----------|-------------------------|-----------|------------|---------------------------------|------------|-----------|----------------------------------|----------|------------|---------------------------------|------------|----------|---------------------|-----------|------------|----------------------------|------------|-----------|------------|----------|------------|-----------|----------------|----------|-----|
| 11 th EDF                                  | Appropriations | Cotonou<br>A Envelope |      |       | Cotonou<br>B Envelope |            |          | Cotonou<br>Co-financing |           |            | Cotonou<br>Implementation costs |            |           | Cotonou<br>Intra-ACP allocations |          |            | Cotonou<br>Regional allocations |            |          | Cotonou<br>Reserves |           |            | Cotonou<br>EC Internal SLA |            |           | TOTAL      |          |            |           |                |          |     |
|                                            |                | Cumulative 2018       |      |       | Decisions             | % of Appr. | Payments | % of Appr.              | Decisions | % of Appr. | Payments                        | % of Appr. | Decisions | % of Appr.                       | Payments | % of Appr. | Decisions                       | % of Appr. | Payments | % of Appr.          | Decisions | % of Appr. | Payments                   | % of Appr. | Decisions | % of Appr. | Payments | % of Appr. | Decisions | Assigned funds | Payments |     |
|                                            |                |                       |      |       |                       |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            |           |                |          |     |
| Administrative and financial expenditure   | 1              |                       |      |       |                       |            |          |                         | 1         | 0%         |                                 |            | 162       | 15%                              | 148      | 14%        |                                 |            |          |                     |           |            |                            |            |           |            |          |            |           | 163            | 157      | 148 |
| All ACP countries                          | (317)          |                       |      |       |                       |            |          |                         |           |            |                                 |            |           | 162                              | 15%      | 148        | 14%                             |            |          |                     |           |            |                            |            |           |            |          |            |           | 653            | 652      | 250 |
| All ACP countries                          | (316)          |                       |      |       |                       |            |          |                         | 1         | 0%         |                                 |            | 162       | 3%                               | 148      | 3%         |                                 |            |          |                     | 653       | 13%        | 250                        | 5%         |           |            |          |            |           | 816            | 809      | 398 |
| Angola                                     | (78)           | 22                    | 17%  | 17    | 13%                   |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 22        | 51             | 17       |     |
| Benin                                      |                | 42                    | 11%  | 57    | 15%                   |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 42        | 42             | 57       |     |
| Botswana                                   | (17)           | 3                     | 19%  |       |                       |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 3         |                |          |     |
| Burkina Faso                               | 5              | 33                    | 5%   | 87    | 14%                   |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 33        | 77             | 87       |     |
| Burundi                                    | (100)          | 12                    | 3%   | 28    | 8%                    |            |          | 2                       | 0%        |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 12        | 50             | 29       |     |
| Cameroon                                   |                | 42                    | 14%  | 31    | 11%                   | 0          | 0%       | 1                       | 1%        |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 42        | 37             | 33       |     |
| Cape Verde                                 | 10             | 10                    | 12%  | 7     | 9%                    |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 10        | 10             | 7        |     |
| Central African Republic                   |                | 87                    | 22%  | 21    | 5%                    |            |          | (0)                     | (0%)      |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 87        | 56             | 21       |     |
| Chad                                       |                | 31                    | 5%   | 57    | 10%                   | 0          | 0%       | 2                       | 0%        |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 31        | 40             | 60       |     |
| Comoros                                    | (18)           | 0                     | 0%   | 1     | 1%                    |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 0         | 0              | 1        |     |
| Congo (Brazzaville)                        | (15)           | 39                    | 44%  | 11    | 12%                   |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 39        | 33             | 11       |     |
| Democratic Republic of Congo               | 0              | 50                    | 8%   | 59    | 9%                    |            |          |                         |           | 1          | 0%                              |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 50        | 91             | 60       |     |
| Djibouti                                   | 5              | 23                    | 21%  | 6     | 5%                    |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 23        | 1              | 6        |     |
| Eritrea                                    | (20)           | (84)                  | -47% |       |                       |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | (84)      |                |          |     |
| Ethiopia                                   | (30)           | 100                   | 12%  | 104   | 13%                   | 0          | 0%       | 18                      | 2%        |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 100       | 15             | 122      |     |
| Gabon                                      | (7)            | 0                     | 0%   | 0     | 2%                    |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 0         | 0              | 0        |     |
| Gambia                                     | 100            | 92                    | 35%  | 32    | 12%                   |            |          | 4                       | 2%        |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 92        | 105            | 36       |     |
| Ghana                                      |                | 13                    | 4%   | 55    | 17%                   |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 13        | 99             | 55       |     |
| Guinea Bissau                              | (20)           | 53                    | 41%  | 11    | 9%                    | 0          | 0%       | 6                       | 4%        |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 53        | 27             | 17       |     |
| Guinea (Conakry)                           | 30             | 40                    | 15%  | 32    | 12%                   |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 40        | 43             | 32       |     |
| Ivory Coast                                | 35             | 15                    | 5%   | 54    | 17%                   |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 15        | 36             | 54       |     |
| Kenya                                      |                | 40                    | 9%   | 18    | 4%                    |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 40        | 49             | 18       |     |
| Lesotho                                    | (18)           | 42                    | 34%  | 7     | 6%                    |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 42        | 14             | 7        |     |
| Liberia                                    |                | 7                     | 3%   | 23    | 8%                    |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 7         | 44             | 23       |     |
| Madagascar                                 | (26)           | 23                    | 5%   | 28    | 6%                    | 0          | 0%       |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 23        | 64             | 28       |     |
| Malawi                                     |                | 22                    | 4%   | 39    | 7%                    |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 22        | 86             | 39       |     |
| Mali                                       | 50             | 218                   | 32%  | 80    | 12%                   |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 218       | 267            | 80       |     |
| Mauritania                                 | (35)           | 29                    | 17%  | 18    | 11%                   |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 29        | 41             | 18       |     |
| Mauritius                                  |                | 8                     | 80%  | 0     | 3%                    |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 8         | 0              | 0        |     |
| Mozambique                                 | (36)           | 0                     | 0%   | 15    | 2%                    |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 0         | (173)          | 15       |     |
| Namibia                                    |                | (1)                   | -1%  | 12    | 18%                   |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | (1)       | 7              | 12       |     |
| Niger                                      | 90             | 103                   | 14%  | 86    | 12%                   |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 103       | 60             | 86       |     |
| Nigeria                                    | 50             | 43                    | 7%   | 56    | 10%                   |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 43        | 78             | 56       |     |
| Rwanda                                     |                | 4                     | 1%   | 69    | 15%                   |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 4         | 13             | 69       |     |
| Sao Tome & Principe                        | 7              | 0                     | 1%   | 0     | 1%                    |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 0         | 0              | 0        |     |
| Senegal                                    |                | 124                   | 36%  | 10    | 3%                    |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 124       | 105            | 10       |     |
| Seychelles                                 |                | 0                     | 0%   |       |                       |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 0         | 0              | 0        |     |
| Sierra Leone                               |                | 22                    | 6%   | 38    | 10%                   |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 22        | 105            | 38       |     |
| Somalia                                    | (5)            | -1%                   | 58   | 12%   |                       |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | (5)       | 244            | 58       |     |
| South Soudan                               |                |                       |      |       |                       |            |          | 8                       | 9%        |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            |           | 0              | 0        | 8   |
| Sudan                                      |                |                       |      |       | 0                     | 0%         | 80       | 63%                     |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 0         | (0)            | 80       |     |
| Swaziland                                  |                | 3                     | 4%   | 5     | 7%                    |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 3         | 10             | 5        |     |
| Tanzania                                   | (15)           | 100                   | 16%  | 68    | 11%                   |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 100       | 60             | 68       |     |
| Togo                                       |                | 19                    | 9%   | 24    | 11%                   |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 19        | 4              | 24       |     |
| Uganda                                     | (20)           | 30                    | 5%   | 28    | 5%                    |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 30        | 89             | 28       |     |
| Zambia                                     | (24)           | 99                    | 21%  | 16    | 4%                    |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 99        | 37             | 16       |     |
| Zimbabwe                                   |                | 13                    | 5%   | 37    | 16%                   |            |          |                         |           |            |                                 |            |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 13        | 60             | 37       |     |
| * Total Africa                             | (98)           | 1.565                 | 10%  | 1.404 | 9%                    | 0          | 0%       | 121                     | 1%        |            | 1                               | 0%         |           |                                  |          |            |                                 |            |          |                     |           |            |                            |            |           |            |          |            | 1.565     | 2.078          | 1.526    |     |

Table 3.4.2 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 11<sup>th</sup> EDF (continued)

| Overall situation by country (EUR million) |                                               |                    |           |            |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           |                |          |       |  |  |
|--------------------------------------------|-----------------------------------------------|--------------------|-----------|------------|----------|--------------------|-----------|------------|----------|----------------------|-----------|------------|----------|------------------------------|-----------|------------|----------|-------------------------------|-----------|------------|----------|------------------------------|-----------|------------|----------|------------------|-----------|------------|----------|-------------------------|-----------|----------------|----------|-------|--|--|
| 11 th EDF                                  | Appropriations                                | Cotonou A Envelope |           |            |          | Cotonou B Envelope |           |            |          | Cotonou Co-financing |           |            |          | Cotonou Implementation costs |           |            |          | Cotonou Intra-ACP allocations |           |            |          | Cotonou Regional allocations |           |            |          | Cotonou Reserves |           |            |          | Cotonou EC Internal SLA |           |                |          | TOTAL |  |  |
|                                            |                                               | Cumulative 2018    | Decisions | % of Appr. | Payments | % of Appr.         | Decisions | % of Appr. | Payments | % of Appr.           | Decisions | % of Appr. | Payments | % of Appr.                   | Decisions | % of Appr. | Payments | % of Appr.                    | Decisions | % of Appr. | Payments | % of Appr.                   | Decisions | % of Appr. | Payments | % of Appr.       | Decisions | % of Appr. | Payments | % of Appr.              | Decisions | Assigned funds | Payments |       |  |  |
| ACP                                        | Antigua & Barbuda                             |                    | 0         | 0%         |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 0         | 0              |          |       |  |  |
|                                            | Barbados                                      |                    |           |            |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 14        | 7              | 3        |       |  |  |
|                                            | Belize                                        |                    | 14        | 52%        | 3        | 10%                |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 3         | 0              | 0        |       |  |  |
|                                            | Dominica                                      |                    | 3         | 20%        | 0        | 2%                 |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 21        | 11             | 9        |       |  |  |
|                                            | Dominican Republic                            | 5                  | 21        | 28%        | 9        | 11%                |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 0         | 1              | 0        |       |  |  |
|                                            | Grenada                                       |                    | 0         | 4%         | 0        | 8%                 |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 0         | 1              | 0        |       |  |  |
|                                            | Guyana                                        |                    | 0         | 0%         | 9        | 26%                |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 0         | 1              | 9        |       |  |  |
|                                            | Haiti                                         |                    | 8         | 2%         | 61       | 13%                | 0         | 0%         | 3        | 1%                   |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 8         | 182            | 64       |       |  |  |
|                                            | Jamaica                                       | 20                 | 0         | 0%         | 10       | 15%                |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 0         | 18             | 10       |       |  |  |
|                                            | Saint Kitts & Nevis                           |                    | 3         | 100%       |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 3         |                |          |       |  |  |
|                                            | Saint Lucia                                   |                    | 0         | 0%         | 0        | 1%                 |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 0         | 0              | 0        |       |  |  |
|                                            | Saint Vincent & the Grenadines                |                    | 0         | 0%         | 2        | 16%                |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 0         | 6              | 2        |       |  |  |
|                                            | Suriname                                      |                    |           |            |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         |           | 0              |          |       |  |  |
|                                            | Trinidad & Tobago                             |                    | 0         | 0%         | 0        | 0%                 |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 0         | 0              | 0        |       |  |  |
|                                            |                                               | * Total Caribbean  | 25        | 48         | 6%       | 94                 | 13%       | 0          | 0%       | 3                    | 0%        |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 48        | 226            | 97       |       |  |  |
| APC                                        | Cook Islands                                  |                    |           |            |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 18        | 18             | 9        |       |  |  |
|                                            | East Timor                                    |                    | 18        | 19%        | 8        | 8%                 |           |            | 1        | 1%                   |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 0         | 4              | 0        |       |  |  |
|                                            | Fiji                                          |                    |           | 2          | 5%       |                    |           | 2          | 4%       |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 0         | 0              | 0        |       |  |  |
|                                            | Kiribati                                      |                    | 0         | 0%         | 0        | 0%                 |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 0         | 1              | 2        |       |  |  |
|                                            | Marshall Islands                              |                    | 0         | 0%         | 2        | 14%                |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 0         | 0              | 1        |       |  |  |
|                                            | Micronesia                                    |                    |           |            |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 0         | 0              | 1        |       |  |  |
|                                            | Nauru                                         |                    | 0         | 0%         | 1        | 53%                |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 2         | 5              | 8        |       |  |  |
|                                            | Niue                                          |                    | 2         | 59%        |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 0         | 0              | 0        |       |  |  |
|                                            | Palau                                         |                    |           |            |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 2         | 2              | 4        |       |  |  |
|                                            | Papua New Guinea                              | (30)               | 85        | 54%        | 7        | 5%                 |           |            | 1        | 0%                   |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 2         | 6              | 2        |       |  |  |
|                                            | Solomon Islands                               | (18)               | 0         | 0%         | 0        | 0%                 |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 25        | 20             | 3        |       |  |  |
|                                            | Tonga                                         | 2                  |           |            | 2        | 12%                | 2         | 14%        | 2        | 15%                  |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 0         | 1              | 11       |       |  |  |
|                                            | Tuvalu                                        |                    | 0         | 0%         | 2        | 29%                |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 132       | 52             | 44       |       |  |  |
|                                            | Vanuatu                                       |                    | 25        | 57%        | 3        | 7%                 |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 225       | 128            | 31       |       |  |  |
|                                            | Western Samoa                                 |                    | 0         | 0%         | 11       | 54%                |           |            |          |                      |           |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 23        | 140            | 25       |       |  |  |
|                                            |                                               | * Total Pacific    | (46)      | 130        | 28%      | 38                 | 8%        | 2          | 0%       | 6                    | 1%        |            |          |                              |           |            |          |                               |           |            |          |                              |           |            |          |                  |           |            |          |                         | 370       | 200            | 94       |       |  |  |
| APC                                        | Caribbean Region                              | 31                 |           |            |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               | 225       | 58%        | 31       | 8%                           |           |            |          |                  |           |            |          |                         | 905       | 605            | 478      |       |  |  |
|                                            | Central Africa Region                         | (23)               |           |            |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               | 23        | 6%         | 25       | 7%                           |           |            |          |                  |           |            |          |                         | 26        | 8              |          |       |  |  |
|                                            | Eastern, Southern Africa and the Indian Ocean | 158                |           |            |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               | 370       | 20%        | 94       | 5%                           |           |            |          |                  |           |            |          |                         | 28        | 14%            | 18       | 9%    |  |  |
|                                            | Intra ACP Allocations                         | 435                |           |            |          |                    |           |            | 1        | 0%                   |           |            |          |                              |           |            |          |                               | 905       | 22%        | 478      | 12%                          |           |            |          |                  |           |            |          |                         | 56        | 5%             | 192      | 16%   |  |  |
|                                            | Multiregional PALOP                           |                    |           |            |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               | 26        | 87%        |          |                              |           |            |          |                  |           |            |          |                         | 30        | 90             | 18       |       |  |  |
|                                            | Pacific Region                                | 33                 |           |            |          |                    |           |            | 2        | 1%                   |           |            |          |                              |           |            |          |                               | 28        | 14%        | 18       | 9%                           |           |            |          |                  |           |            |          |                         | 56        | 210            | 192      |       |  |  |
|                                            | West Africa Region                            | (75)               |           |            |          |                    |           |            |          |                      |           |            |          |                              |           |            |          |                               | 56        | 5%         | 192      | 16%                          |           |            |          |                  |           |            |          |                         | 1.635     | 1.381          | 838      |       |  |  |
| * Total regional cooperation ACP           |                                               | 558                |           |            |          |                    |           |            | 2        | 0%                   |           |            |          |                              |           |            |          |                               | 905       | 11%        | 478      | 6%                           | 728       | 9%         | 360      | 4%               |           |            |          |                         | 4.196     | 4.546          | 2.903    |       |  |  |
| ACP                                        |                                               | 124                | 1.743     |            | 1.536    |                    | 2         |            | 130      |                      | 4         |            | 1        |                              | 162       |            | 148      | 905                           |           | 478        |          | 1.381                        |           | 610        |          |                  |           |            |          |                         |           |                |          |       |  |  |

Table 3.4.2 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 11<sup>th</sup> EDF (continued)

| Overall situation by country (EUR million) |                |                    |            |          |                    |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            |           |                |          |
|--------------------------------------------|----------------|--------------------|------------|----------|--------------------|-----------|------------|----------------------|------------|-----------|------------------------------|----------|------------|-----------|-------------------------------|----------|------------|-----------|------------------------------|----------|------------|-----------|------------------|----------|------------|-------------------------|------------|----------|------------|-----------|----------------|----------|
| 11 th EDF                                  | Appropriations | Cotonou A Envelope |            |          | Cotonou B Envelope |           |            | Cotonou Co-financing |            |           | Cotonou Implementation costs |          |            |           | Cotonou Intra-ACP allocations |          |            |           | Cotonou Regional allocations |          |            |           | Cotonou Reserves |          |            | Cotonou EC Internal SLA |            |          |            | TOTAL     |                |          |
|                                            |                | Decisions          | % of Appr. | Payments | % of Appr.         | Decisions | % of Appr. | Payments             | % of Appr. | Decisions | % of Appr.                   | Payments | % of Appr. | Decisions | % of Appr.                    | Payments | % of Appr. | Decisions | % of Appr.                   | Payments | % of Appr. | Decisions | % of Appr.       | Payments | % of Appr. | Decisions               | % of Appr. | Payments | % of Appr. | Decisions | Assigned funds | Payments |
| Cumulative 2018                            |                |                    |            |          |                    |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            |           |                |          |
| All OCT countries                          | (110)          |                    |            |          |                    |           |            |                      |            |           |                              |          | 0          | 1%        | 1                             | 2%       |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 0         | 1              | 1        |
| All OCT countries                          | (110)          |                    |            |          |                    |           |            |                      |            |           |                              |          | 0          | 1%        | 1                             | 2%       |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 0         | 1              | 1        |
| Anguilla                                   | 3              | 0                  | 0%         | 2        | 11%                | 3         | 17%        | 3                    | 17%        |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          | 3          | 3         | 5              |          |
| British Virgin Islands                     | 2              |                    |            |          |                    | 0         | 0%         |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          | 0          |           |                |          |
| Falkland Islands                           |                | 0                  | 0%         | 2        | 34%                |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          | 0          | 6         | 2              |          |
| Montserrat                                 | 0              | 18                 | 98%        | 5        | 29%                | 0         | 2%         | 0                    | 2%         |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          | 19         | 18        | 6              |          |
| Pitcairn Islands                           |                | 2                  | 100%       |          |                    |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            | 2        | 2          |           |                |          |
| Saint Helena                               |                | 22                 | 100%       | 10       | 47%                |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          | 22         | 21        | 10             |          |
| Turks & Caicos Islands                     | 3              | 0                  | 0%         | 5        | 28%                | 3         | 17%        | 2                    | 11%        |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          | 3          | 4         | 7              |          |
| * Total British OCT                        | 8              | 42                 | 50%        | 24       | 28%                | 6         | 7%         | 5                    | 6%         |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          | 48         | 54        | 29             |          |
| Aruba                                      | 13             | 0                  | 0%         |          |                    |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          | 0          |           |                |          |
| * Total Dutch OCT                          | 13             | 0                  | 0%         |          |                    |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          | 0          |           |                |          |
| French Polynesia                           |                | 30                 | 100%       | 7        | 25%                |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          | 30         | 30        | 7              |          |
| New Caledonia                              |                |                    |            |          |                    |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            |           |                |          |
| Saint Pierre & Miquelon                    |                |                    |            | 7        | 25%                |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 0         | 7              |          |
| Wallis & Futuna                            |                | 20                 | 100%       | 12       | 61%                |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          | 20         | 19        | 12             |          |
| * Total French OCT                         |                | 50                 | 47%        | 26       | 25%                |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          | 50         | 49        | 26             |          |
| Regional cooperation OCT                   | 80             |                    |            |          |                    |           |            |                      |            |           |                              |          |            |           |                               |          |            | 37        | 46%                          | 7        | 9%         |           |                  |          |            |                         |            |          | 37         | 37        | 7              |          |
| * Total regional cooperation OCT           | 80             |                    |            |          |                    |           |            |                      |            |           |                              |          |            |           |                               |          |            | 37        | 46%                          | 7        | 9%         |           |                  |          |            |                         |            |          | 37         | 37        | 7              |          |
| OCT                                        | (9)            | 92                 |            | 50       |                    | 6         |            | 5                    |            |           |                              |          | 0          |           | 1                             |          |            | 37        |                              | 7        |            |           |                  |          |            |                         |            |          | 135        | 141       | 63             |          |
|                                            | 11             |                    | 0%         | 4        | 0%                 |           | 0%         |                      |            |           | 0%                           |          |            | 0%        |                               |          |            | 0%        |                              |          |            | 0%        |                  |          |            |                         |            |          |            | 0         |                | 4        |
|                                            | 11             |                    |            | 4        | 21%                |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 0         |                | 4        |
|                                            | 11             |                    |            | 4        |                    |           |            |                      |            |           |                              |          |            |           |                               |          |            |           |                              |          |            |           |                  |          |            |                         |            |          |            | 0         |                | 4        |
| TOTAL: ACP+OCT                             | 29.747         | 1.835              | 6%         | 1.589    | 5%                 | 8         | 0%         | 135                  | 0%         | 4         | 0%                           | 1        | 0%         | 162       | 1%                            | 149      | 1%         | 905       | 3%                           | 478      | 2%         | 1.418     | 5%               | 618      | 2%         |                         |            |          | 4.332      | 4.687     | 2.970          |          |

Table 3.4.3 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 11<sup>th</sup> EDF

Overall situation by country (EUR million)

| 11 th EDF                                | Appropriations | Cotonou    |                |          |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          |            |                |          |
|------------------------------------------|----------------|------------|----------------|----------|------------|----------------|----------|--------------|----------------|----------|----------------------|----------------|----------|-----------------------|----------------|----------|----------------------|----------------|----------|------------|----------------|----------|-----------------|----------------|----------|------------|----------------|----------|
|                                          |                | A Envelope |                |          | B Envelope |                |          | Co-financing |                |          | Implementation costs |                |          | Intra-ACP allocations |                |          | Regional allocations |                |          | Reserves   |                |          | EC Internal SLA |                |          | TOTAL      |                |          |
|                                          |                | Decision s | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s   | Assigned funds | Payments | Decision s           | Assigned funds | Payments | Decision s            | Assigned funds | Payments | Decision s           | Assigned funds | Payments | Decision s | Assigned funds | Payments | Decision s      | Assigned funds | Payments | Decision s | Assigned funds | Payments |
| Cumulative 2018                          |                |            |                |          |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          |            |                |          |
| Administrative and financial expenditure | 1.071          |            |                |          |            |                |          | 1            |                |          | 710                  | 653            | 609      |                       |                |          |                      |                |          |            |                |          |                 |                |          | 711        | 653            | 609      |
| All ACP countries                        | 4.135          |            |                |          |            |                |          |              |                |          |                      |                |          |                       |                |          | 2.553                | 2.552          | 569      |            |                |          |                 |                |          | 2.553      | 2.552          | 569      |
| All ACP countries                        | 5.206          |            |                |          |            |                |          | 1            |                |          | 710                  | 653            | 609      |                       |                |          | 2.553                | 2.552          | 569      |            |                |          |                 |                |          | 3.264      | 3.205          | 1.178    |
| Angola                                   | 132            | 114        | 74             | 23       |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 114        | 74             | 23       |
| Benin                                    | 372            | 366        | 297            | 126      |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 366        | 297            | 126      |
| Botswana                                 | 16             | 3          |                |          |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 3          |                |          |
| Burkina Faso                             | 633            | 616        | 552            | 289      | 5          | 5              |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 621        | 557            | 289      |
| Burundi                                  | 344            | 223        | 140            | 82       | 6          | 6              | 6        |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 229        | 146            | 88       |
| Cameroon                                 | 290            | 220        | 164            | 75       | 8          | 8              | 7        |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 228        | 172            | 82       |
| Cape Verde                               | 82             | 65         | 59             | 27       | 17         | 17             | 17       |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 82         | 76             | 44       |
| Central African Republic                 | 392            | 270        | 233            | 153      | 65         | 64             | 49       |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 335        | 298            | 201      |
| Chad                                     | 584            | 452        | 238            | 160      | 42         | 41             | 39       |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 493        | 280            | 199      |
| Comoros                                  | 50             | 9          | 7              | 6        |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 9          | 7              | 6        |
| Congo (Brazzaville)                      | 88             | 54         | 36             | 12       |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 54         | 36             | 12       |
| Democratic Republic of Congo             | 638            | 568        | 306            | 137      | 15         | 15             | 10       | 3            | 3              | 1        |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 586        | 324            | 148      |
| Djibouti                                 | 110            | 102        | 46             | 11       |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 102        | 46             | 11       |
| Eritrea                                  | 180            |            |                |          |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 0          |                |          |
| Ethiopia                                 | 821            | 594        | 435            | 320      | 106        | 106            | 106      |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 700        | 541            | 426      |
| Gabon                                    | 6              | 1          | 0              | 0        |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 1          | 0              | 0        |
| Gambia                                   | 262            | 200        | 158            | 66       | 12         | 11             | 10       |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 211        | 170            | 76       |
| Ghana                                    | 323            | 283        | 164            | 72       |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 283        | 164            | 72       |
| Guinea Bissau                            | 131            | 101        | 66             | 40       | 23         | 23             | 19       |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 124        | 88             | 59       |
| Guinea (Conakry)                         | 274            | 232        | 162            | 93       |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 232        | 162            | 93       |
| Ivory Coast                              | 310            | 286        | 255            | 112      |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 286        | 255            | 112      |
| Kenya                                    | 435            | 301        | 206            | 59       |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 301        | 206            | 59       |
| Lesotho                                  | 124            | 71         | 29             | 16       |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 71         | 29             | 16       |
| Liberia                                  | 279            | 222        | 170            | 96       |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 222        | 170            | 96       |
| Madagascar                               | 501            | 428        | 255            | 127      | 8          | 7              |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 436        | 262            | 127      |
| Malawi                                   | 560            | 409        | 330            | 123      |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 409        | 330            | 123      |
| Mali                                     | 675            | 654        | 601            | 289      | 10         | 10             | 5        |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 664        | 611            | 294      |
| Mauritania                               | 169            | 140        | 83             | 28       | 5          | 5              |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 145        | 88             | 28       |
| Mauritius                                | 10             | 10         | 1              | 0        |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 10         | 1              | 0        |
| Mozambique                               | 698            | 303        | 77             | 35       |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 303        | 77             | 35       |
| Namibia                                  | 68             | 67         | 39             | 15       |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 67         | 39             | 15       |
| Niger                                    | 716            | 670        | 513            | 319      | 30         | 30             | 25       |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 700        | 543            | 344      |
| Nigeria                                  | 572            | 547        | 433            | 201      | 10         | 10             |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 557        | 443            | 201      |
| Rwanda                                   | 460            | 442        | 407            | 256      |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 442        | 407            | 256      |
| Sao Tome & Principe                      | 35             | 28         | 19             | 11       |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 28         | 19             | 11       |
| Senegal                                  | 347            | 324        | 273            | 88       |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 324        | 273            | 88       |
| Seychelles                               | 2              | 2          | 0              | 0        |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 2          | 0              | 0        |
| Sierra Leone                             | 376            | 315        | 224            | 122      |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 315        | 224            | 122      |
| Somalia                                  | 495            | 481        | 454            | 184      | 8          | 8              | 8        |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          | 1               | 1              | 1        | 490        | 463            | 193      |
| South Sudan                              | 90             |            |                |          | 90         | 90             | 89       |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 90         | 90             | 89       |
| Sudan                                    | 128            |            |                |          | 128        | 128            | 127      |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 128        | 128            | 127      |
| Swaziland                                | 62             | 44         | 29             | 12       |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 44         | 29             | 12       |
| Tanzania                                 | 628            | 427        | 343            | 131      |            |                |          | 17           | 17             |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 444        | 360            | 131      |
| Togo                                     | 216            | 186        | 137            | 86       |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 186        | 137            | 86       |
| Uganda                                   | 564            | 404        | 274            | 73       | 5          | 5              | 2        |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 409        | 279            | 74       |
| Zambia                                   | 460            | 402        | 163            | 48       |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 402        | 163            | 48       |
| Zimbabwe                                 | 242            | 229        | 192            | 146      | 8          | 8              |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |            |                |          |                 |                |          | 236        | 199            | 146      |
| * Total Africa                           | 14.948         | 11.864     | 8.643          | 4.268    | 599        | 597            | 519      | 20           | 20             | 1        |                      |                |          |                       |                |          |                      |                |          |            |                |          | 1               | 1              | 1        | 12.485     | 9.260          | 4.789    |

Overall situation by country (EUR million)

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Table 3.4.3 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 11<sup>th</sup> EDF (continued)

Overall situation by country (EUR million)

| Overall situation by country (EUR million) |                |               |                    |              |               |                    |              |               |                    |              |                      |                    |              |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              |               |                    |              |  |
|--------------------------------------------|----------------|---------------|--------------------|--------------|---------------|--------------------|--------------|---------------|--------------------|--------------|----------------------|--------------------|--------------|-----------------------|--------------------|--------------|----------------------|--------------------|--------------|---------------|--------------------|--------------|-----------------|--------------------|--------------|---------------|--------------------|--------------|--|
| 11 th EDF<br><br>Cumulative 2018           | Appropriations | Cotonou       |                    |              |               |                    |              |               |                    |              |                      |                    |              |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              |               |                    |              |  |
|                                            |                | A Envelope    |                    |              | B Envelope    |                    |              | Co-financing  |                    |              | Implementation costs |                    |              | Intra-ACP allocations |                    |              | Regional allocations |                    |              | Reserves      |                    |              | EC Internal SLA |                    |              | TOTAL         |                    |              |  |
|                                            |                | Decision<br>s | Assigne<br>d funds | Paymen<br>ts | Decision<br>s | Assigne<br>d funds | Paymen<br>ts | Decision<br>s | Assigne<br>d funds | Paymen<br>ts | Decision<br>s        | Assigne<br>d funds | Paymen<br>ts | Decision<br>s         | Assigne<br>d funds | Paymen<br>ts | Decision<br>s        | Assigne<br>d funds | Paymen<br>ts | Decision<br>s | Assigne<br>d funds | Paymen<br>ts | Decision<br>s   | Assigne<br>d funds | Paymen<br>ts | Decision<br>s | Assigne<br>d funds | Paymen<br>ts |  |
| All OCT countries                          | 65             |               |                    |              |               |                    |              |               |                    |              | 5                    | 5                  | 3            |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              | 5             | 5                  | 3            |  |
| All OCT countries                          | 65             |               |                    |              |               |                    |              |               |                    |              | 5                    | 5                  | 3            |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              | 5             | 5                  | 3            |  |
| Anguilla                                   | 17             | 14            | 13                 | 5            | 3             | 3                  | 3            |               |                    |              |                      |                    |              |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              | 17            | 16                 | 8            |  |
| British Virgin Islands                     | 2              |               |                    |              |               |                    |              |               |                    |              |                      |                    |              |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              | 0             |                    |              |  |
| Falkland Islands                           | 6              | 6             | 6                  | 2            |               |                    |              |               |                    |              |                      |                    |              |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              | 6             | 6                  | 2            |  |
| Montserrat                                 | 19             | 18            | 17                 | 5            | 0             | 0                  | 0            |               |                    |              |                      |                    |              |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              | 19            | 18                 | 6            |  |
| Pitcairn Islands                           | 2              | 2             | 2                  |              |               |                    |              |               |                    |              |                      |                    |              |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              | 2             | 2                  |              |  |
| Saint Helena                               | 22             | 22            | 21                 | 10           |               |                    |              |               |                    |              |                      |                    |              |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              | 22            | 21                 | 10           |  |
| Turks & Caicos Islands                     | 18             | 15            | 14                 | 9            | 3             | 3                  | 2            |               |                    |              |                      |                    |              |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              | 18            | 17                 | 11           |  |
| * Total British OCT                        | 85             | 77            | 74                 | 32           | 6             | 6                  | 5            |               |                    |              |                      |                    |              |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              | 83            | 80                 | 37           |  |
| Aruba                                      | 13             |               |                    |              |               |                    |              |               |                    |              |                      |                    |              |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              | 0             |                    |              |  |
| * Total Dutch OCT                          | 13             | 0             |                    |              |               |                    |              |               |                    |              |                      |                    |              |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              | 0             |                    |              |  |
| French Polynesia                           | 30             | 30            | 30                 | 7            |               |                    |              |               |                    |              |                      |                    |              |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              | 30            | 30                 | 7            |  |
| New Caledonia                              | 30             | 30            | 30                 | 6            |               |                    |              |               |                    |              |                      |                    |              |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              | 30            | 30                 | 6            |  |
| Saint Pierre & Miquelon                    | 26             | 26            | 26                 | 20           |               |                    |              |               |                    |              |                      |                    |              |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              | 26            | 26                 | 20           |  |
| Wallis & Futuna                            | 20             | 20            | 19                 | 12           |               |                    |              |               |                    |              |                      |                    |              |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              | 20            | 19                 | 12           |  |
| * Total French OCT                         | 106            | 106           | 104                | 45           |               |                    |              |               |                    |              |                      |                    |              |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              | 106           | 104                | 45           |  |
| Regional cooperation OCT                   | 81             |               |                    |              |               |                    |              |               |                    |              |                      |                    |              |                       |                    |              |                      | 37                 | 37           | 7             |                    |              |                 |                    |              | 37            | 37                 | 7            |  |
| * Total regional cooperation OCT           | 81             |               |                    |              |               |                    |              |               |                    |              |                      |                    |              |                       |                    |              |                      | 37                 | 37           | 7             |                    |              |                 |                    |              | 37            | 37                 | 7            |  |
| OCT                                        | 350            | 183           | 179                | 76           | 6             | 6                  | 5            |               |                    |              | 5                    | 5                  | 3            |                       |                    |              |                      | 37                 | 37           | 7             |                    |              |                 |                    |              | 231           | 226                | 92           |  |
|                                            |                |               |                    |              |               |                    |              |               |                    |              |                      |                    |              |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              |               |                    |              |  |
|                                            | 17             | 6             | 6                  | 6            |               |                    |              |               |                    |              |                      |                    |              |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              | 6             | 6                  | 6            |  |
|                                            | 17             | 6             | 6                  | 6            |               |                    |              |               |                    |              |                      |                    |              |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              | 6             | 6                  | 6            |  |
|                                            | 17             | 6             | 6                  | 6            |               |                    |              |               |                    |              |                      |                    |              |                       |                    |              |                      |                    |              |               |                    |              |                 |                    |              | 6             | 6                  | 6            |  |
| TOTAL: ACP+OCT                             | 29.747         | 12.822        | 9.387              | 4.549        | 707           | 704                | 607          | 25            | 24                 | 2            | 715                  | 658                | 613          | 3.249                 | 2.391              | 1.843        | 5.840                | 4.977              | 1.561        |               |                    |              | 1               | 1                  | 1            | 23.359        | 18.140             | 9.175        |  |

Table 3.4.4 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 11<sup>th</sup> EDF

Overall situation by country (EUR million)

|                                          |                | Cotonou     |                |          |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          |             |                |          | Overall situation by country (continuity) |  |  |
|------------------------------------------|----------------|-------------|----------------|----------|-------------|----------------|----------|--------------|----------------|----------|----------------------|----------------|----------|-----------------------|----------------|----------|----------------------|----------------|----------|-------------|----------------|----------|-----------------|----------------|----------|-------------|----------------|----------|-------------------------------------------|--|--|
| 11 th EDF                                | Appropriations | A Envelope  |                |          | B Envelope  |                |          | Co-financing |                |          | Implementation costs |                |          | Intra-ACP allocations |                |          | Regional allocations |                |          | Reserves    |                |          | EC Internal SLA |                |          | TOTAL       |                |          |                                           |  |  |
| Cumulative 2018                          |                | Decision ns | Assigned funds | Payments | Decision ns | Assigned funds | Payments | Decision ns  | Assigned funds | Payments | Decision ns          | Assigned funds | Payments | Decision ns           | Assigned funds | Payments | Decision ns          | Assigned funds | Payments | Decision ns | Assigned funds | Payments | Decision ns     | Assigned funds | Payments | Decision ns | Assigned funds | Payments |                                           |  |  |
| Administrative and financial expenditure | 1              |             |                |          |             |                |          | 1            |                |          | 162                  | 157            | 148      |                       |                |          |                      |                |          |             |                |          |                 |                |          | 163         | 157            | 148      |                                           |  |  |
| All ACP countries                        | (317)          |             |                |          |             |                |          | 1            |                |          | 162                  | 157            | 148      |                       |                |          |                      | 653            | 652      | 250         |                |          |                 |                |          | 653         | 652            | 250      |                                           |  |  |
| All ACP countries                        | (316)          |             |                |          |             |                |          | 1            |                |          | 162                  | 157            | 148      |                       |                |          |                      | 653            | 652      | 250         |                |          |                 |                |          | 816         | 809            | 398      |                                           |  |  |
| Angola                                   | (78)           | 22          | 51             | 17       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 22          | 51             | 17       |                                           |  |  |
| Benin                                    |                | 42          | 42             | 57       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 42          | 42             | 57       |                                           |  |  |
| Botswana                                 | (17)           | 3           |                |          |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 3           |                |          |                                           |  |  |
| Burkina Faso                             | 5              | 33          | 77             | 87       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 33          | 77             | 87       |                                           |  |  |
| Burundi                                  | (100)          | 12          | 50             | 28       |             | 0              | 2        |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 12          | 50             | 29       |                                           |  |  |
| Cameroon                                 |                | 42          | 37             | 31       | 0           | (0)            | 1        |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 42          | 37             | 33       |                                           |  |  |
| Cape Verde                               | 10             | 10          | 10             | 7        |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 10          | 10             | 7        |                                           |  |  |
| Central African Republic                 |                | 87          | 56             | 21       |             | 0              | (0)      |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 87          | 56             | 21       |                                           |  |  |
| Chad                                     |                | 31          | 40             | 57       | 0           | (0)            | 2        |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 31          | 40             | 60       |                                           |  |  |
| Comoros                                  | (18)           | 0           | 0              | 1        |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 0           | 0              | 1        |                                           |  |  |
| Congo (Brazzaville)                      | (15)           | 39          | 33             | 11       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 39          | 33             | 11       |                                           |  |  |
| Democratic Republic of Congo             | 0              | 50          | 91             | 59       |             |                |          |              | 0              | 1        |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 50          | 91             | 60       |                                           |  |  |
| Djibouti                                 | 5              | 23          | 1              | 6        |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 23          | 1              | 6        |                                           |  |  |
| Eritrea                                  | (20)           | (84)        |                |          |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | (84)        |                |          |                                           |  |  |
| Ethiopia                                 | (30)           | 100         | 15             | 104      | 0           | (0)            | 18       |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 100         | 15             | 122      |                                           |  |  |
| Gabon                                    | (7)            | 0           | 0              | 0        |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 0           | 0              | 0        |                                           |  |  |
| Gambia                                   | 100            | 92          | 105            | 32       |             | 0              | 4        |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 92          | 105            | 36       |                                           |  |  |
| Ghana                                    |                | 13          | 99             | 55       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 13          | 99             | 55       |                                           |  |  |
| Guinea Bissau                            | (20)           | 53          | 25             | 11       | 0           | 2              | 6        |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 53          | 27             | 17       |                                           |  |  |
| Guinea (Conakry)                         | 30             | 40          | 43             | 32       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 40          | 43             | 32       |                                           |  |  |
| Ivory Coast                              | 35             | 15          | 36             | 54       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 15          | 36             | 54       |                                           |  |  |
| Kenya                                    |                | 40          | 49             | 18       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 40          | 49             | 18       |                                           |  |  |
| Lesotho                                  | (18)           | 42          | 14             | 7        |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 42          | 14             | 7        |                                           |  |  |
| Liberia                                  |                | 7           | 44             | 23       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 7           | 44             | 23       |                                           |  |  |
| Madagascar                               | (26)           | 23          | 58             | 28       | 0           | 7              |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 23          | 64             | 28       |                                           |  |  |
| Malawi                                   |                | 22          | 86             | 39       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 22          | 86             | 39       |                                           |  |  |
| Mali                                     | 50             | 218         | 267            | 80       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 218         | 267            | 80       |                                           |  |  |
| Mauritania                               | (35)           | 29          | 41             | 18       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 29          | 41             | 18       |                                           |  |  |
| Mauritius                                |                | 8           | 0              | 0        |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 8           | 0              | 0        |                                           |  |  |
| Mozambique                               | (36)           | 0           | (173)          | 15       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 0           | (173)          | 15       |                                           |  |  |
| Namibia                                  |                | (1)         | 7              | 12       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | (1)         | 7              | 12       |                                           |  |  |
| Niger                                    | 90             | 103         | 60             | 86       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 103         | 60             | 86       |                                           |  |  |
| Nigeria                                  | 50             | 43          | 78             | 56       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 43          | 78             | 56       |                                           |  |  |
| Rwanda                                   |                | 4           | 13             | 69       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 4           | 13             | 69       |                                           |  |  |
| Sao Tome & Principe                      | 7              | 0           | 0              | 0        |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 0           | 0              | 0        |                                           |  |  |
| Senegal                                  |                | 124         | 105            | 10       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 124         | 105            | 10       |                                           |  |  |
| Seychelles                               |                | 0           | 0              |          |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 0           | 0              |          |                                           |  |  |
| Sierra Leone                             |                | 22          | 105            | 38       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 22          | 105            | 38       |                                           |  |  |
| Somalia                                  |                | (5)         | 244            | 58       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | (5)         | 244            | 58       |                                           |  |  |
| South Soudan                             |                |             |                |          |             | 0              | 8        |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          |             | 0              | 8        |                                           |  |  |
| Sudan                                    |                |             |                |          | 0           | (0)            | 80       |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 0           | (0)            | 80       |                                           |  |  |
| Swaziland                                |                | 3           | 10             | 5        |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 3           | 10             | 5        |                                           |  |  |
| Tanzania                                 | (15)           | 100         | 60             | 68       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 100         | 60             | 68       |                                           |  |  |
| Togo                                     |                | 19          | 4              | 24       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 19          | 4              | 24       |                                           |  |  |
| Uganda                                   | (20)           | 30          | 89             | 28       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 30          | 89             | 28       |                                           |  |  |
| Zambia                                   | (24)           | 99          | 37             | 16       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 99          | 37             | 16       |                                           |  |  |
| Zimbabwe                                 |                | 13          | 60             | 37       |             |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |             |                |          |                 |                |          | 13          | 60             | 37       |                                           |  |  |
| * Total Africa                           | (98)           | 1.565       | 2.069          | 1.404    | 0           | 8              | 121      |              | 0              | 1        |                      |                |          |                       |                |          |                      | 1.565          | 2.078    |             |                |          |                 |                |          | 1.565       | 2.078          | 1.526    |                                           |  |  |



Table 3.4.4 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 11<sup>th</sup> EDF (continued)

Overall situation by country (EUR million)

| 11 th EDF       |  | Appropriations |  | Cotonou    |                |          |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          |           |                |          |  | TOTAL |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|                 |  |                |  | A Envelope |                |          | B Envelope |                |          | Co-financing |                |          | Implementation costs |                |          | Intra-ACP allocations |                |          | Regional allocations |                |          | Reserves  |                |          | EC Internal SLA |                |          |           |                |          |  |       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                 |  |                |  | Decisions  | Assigned funds | Payments | Decisions  | Assigned funds | Payments | Decisions    | Assigned funds | Payments | Decisions            | Assigned funds | Payments | Decisions             | Assigned funds | Payments | Decisions            | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions       | Assigned funds | Payments | Decisions | Assigned funds | Payments |  |       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Cumulative 2018 |  |                |  |            |                |          |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          |           |                |          |  |       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Table 3.4.4 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 11<sup>th</sup> EDF (continued)

Overall situation by country (EUR million)

| 11 th EDF                        |                          | Appropriations | Cotonou    |                |          |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          |           |                |          | TOTAL |  |  |
|----------------------------------|--------------------------|----------------|------------|----------------|----------|------------|----------------|----------|--------------|----------------|----------|----------------------|----------------|----------|-----------------------|----------------|----------|----------------------|----------------|----------|-----------|----------------|----------|-----------------|----------------|----------|-----------|----------------|----------|-------|--|--|
|                                  |                          |                | A Envelope |                |          | B Envelope |                |          | Co-financing |                |          | Implementation costs |                |          | Intra-ACP allocations |                |          | Regional allocations |                |          | Reserves  |                |          | EC Internal SLA |                |          |           |                |          |       |  |  |
| Cumulative 2018                  |                          |                | Decisions  | Assigned funds | Payments | Decisions  | Assigned funds | Payments | Decisions    | Assigned funds | Payments | Decisions            | Assigned funds | Payments | Decisions             | Assigned funds | Payments | Decisions            | Assigned funds | Payments | Decisions | Assigned funds | Payments | Decisions       | Assigned funds | Payments | Decisions | Assigned funds | Payments |       |  |  |
|                                  |                          |                |            |                |          |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          |           |                |          |       |  |  |
| All OCT countries                |                          | (110)          |            |                |          |            |                |          |              |                |          | 0                    | 1              | 1        |                       |                |          |                      |                |          |           |                |          |                 |                |          |           | 0              | 1        | 1     |  |  |
| All OCT countries                |                          | (110)          |            |                |          |            |                |          |              |                |          | 0                    | 1              | 1        |                       |                |          |                      |                |          |           |                |          |                 |                |          |           | 0              | 1        | 1     |  |  |
| Anguilla                         |                          | 3              | 0          | 0              | 2        | 3          | 3              | 3        |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          |           | 3              | 3        | 5     |  |  |
| British Virgin Islands           |                          | 2              |            |                |          | 0          |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          |           | 0              |          |       |  |  |
| Falkland Islands                 |                          |                | 0          | 6              | 2        |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          | 0         | 6              | 2        |       |  |  |
| Montserrat                       |                          | 0              | 18         | 17             | 5        | 0          | 0              | 0        |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          | 19        | 18             | 6        |       |  |  |
| Pitcairn Islands                 |                          |                | 2          | 2              |          |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          | 2         | 2              |          |       |  |  |
| Saint Helena                     |                          |                | 22         | 21             | 10       |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          | 22        | 21             | 10       |       |  |  |
| OCT                              | Turks & Caicos Islands   | 3              | 0          | 1              | 5        | 3          | 3              | 2        |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          | 3         | 4              | 7        |       |  |  |
|                                  | * Total British OCT      | 8              | 42         | 48             | 24       | 6          | 6              | 5        |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          | 48        | 54             | 29       |       |  |  |
|                                  | Aruba                    | 13             | 0          |                |          |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          | 0         |                |          |       |  |  |
|                                  | * Total Dutch OCT        | 13             | 0          |                |          |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          | 0         |                |          |       |  |  |
|                                  | French Polynesia         |                | 30         | 30             | 7        |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          | 30        | 30             | 7        |       |  |  |
|                                  | New Caledonia            |                |            |                |          |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          |           |                |          |       |  |  |
|                                  | Saint Pierre & Miquelon  |                |            | 0              | 7        |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          |           | 0              | 7        |       |  |  |
|                                  | Wallis & Futuna          |                | 20         | 19             | 12       |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          | 20        | 19             | 12       |       |  |  |
|                                  | * Total French OCT       |                | 50         | 49             | 26       |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          | 50        | 49             | 26       |       |  |  |
|                                  | Regional cooperation OCT | 80             |            |                |          |            |                |          |              |                |          |                      |                |          |                       |                |          |                      | 37             | 37       | 7         |                |          |                 |                |          |           | 37             | 37       | 7     |  |  |
| * Total regional cooperation OCT |                          | 80             |            |                |          |            |                |          |              |                |          |                      |                |          |                       |                |          |                      | 37             | 37       | 7         |                |          |                 |                |          |           | 37             | 37       | 7     |  |  |
| OCT                              |                          | (9)            | 92         | 97             | 50       | 6          | 6              | 5        |              |                |          | 0                    | 1              | 1        |                       |                |          | 37                   | 37             | 7        |           |                |          |                 |                |          | 135       | 141            | 63       |       |  |  |
|                                  |                          |                |            |                |          |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          |           |                |          |       |  |  |
|                                  |                          | 11             |            | 0              | 4        |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          |           | 0              | 4        |       |  |  |
|                                  |                          | 11             |            | 0              | 4        |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          |           | 0              | 4        |       |  |  |
|                                  |                          | 11             |            | 0              | 4        |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          |           | 0              | 4        |       |  |  |
|                                  |                          |                |            |                |          |            |                |          |              |                |          |                      |                |          |                       |                |          |                      |                |          |           |                |          |                 |                |          |           |                |          |       |  |  |
| TOTAL: ACP+OCT                   |                          | 29.747         | 1.835      | 2.443          | 1.589    | 8          | 16             | 135      | 4            | 2              | 1        | 162                  | 158            | 149      | 905                   | 604            | 478      | 1.418                | 1.463          | 618      |           |                |          |                 |                |          | 4.332     | 4.687          | 2.970    |       |  |  |

Table 3.5.3 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – All EDF

Overall situation by country (EUR million)

|                                          | All EDF         |        | Appropriations |           |                |           |          |           | Lomé      |           |                |           |          |           | Cotonou   |           |                |           |          |           | TOTAL     |           |                |           |          |           |
|------------------------------------------|-----------------|--------|----------------|-----------|----------------|-----------|----------|-----------|-----------|-----------|----------------|-----------|----------|-----------|-----------|-----------|----------------|-----------|----------|-----------|-----------|-----------|----------------|-----------|----------|-----------|
|                                          | Cumulative 2018 |        | Decisions      | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr |
| Administrative and financial expenditure |                 | 2.074  | 35             | 2%        | 35             | 2%        | 35       | 2%        | 1.654     | 80%       | 1.592          | 77%       | 1.546    | 75%       | 1.689     | 81%       | 1.627          | 78%       | 1.581    | 76%       |           |           |                |           |          |           |
| All ACP countries                        |                 | 7.651  | 3.230          | 42%       | 3.230          | 42%       | 3.230    | 42%       | 2.707     | 35%       | 2.706          | 35%       | 723      | 9%        | 5.937     | 78%       | 5.935          | 78%       | 3.952    | 52%       |           |           |                |           |          |           |
| All ACP countries                        |                 | 9.725  | 3.265          | 34%       | 3.264          | 34%       | 3.264    | 34%       | 4.361     | 45%       | 4.298          | 44%       | 2.269    | 23%       | 7.626     | 78%       | 7.563          | 78%       | 5.534    | 57%       |           |           |                |           |          |           |
| Angola                                   |                 | 529    | 83             | 16%       | 83             | 16%       | 83       | 16%       | 427       | 81%       | 384            | 73%       | 297      | 56%       | 510       | 96%       | 467            | 88%       | 380      | 72%       |           |           |                |           |          |           |
| Benin                                    |                 | 1.210  | 165            | 14%       | 165            | 14%       | 165      | 14%       | 1.037     | 86%       | 965            | 80%       | 780      | 64%       | 1.202     | 99%       | 1.130          | 93%       | 945      | 78%       |           |           |                |           |          |           |
| Botswana                                 |                 | 256    | 31             | 12%       | 31             | 12%       | 31       | 12%       | 210       | 82%       | 203            | 79%       | 202      | 79%       | 242       | 95%       | 234            | 92%       | 233      | 91%       |           |           |                |           |          |           |
| Burkina Faso                             |                 | 2.035  | 266            | 13%       | 266            | 13%       | 266      | 13%       | 1.754     | 86%       | 1.684          | 83%       | 1.399    | 69%       | 2.020     | 99%       | 1.950          | 96%       | 1.665    | 82%       |           |           |                |           |          |           |
| Burundi                                  |                 | 940    | 87             | 9%        | 87             | 9%        | 87       | 9%        | 737       | 78%       | 652            | 69%       | 593      | 63%       | 825       | 88%       | 739            | 79%       | 680      | 72%       |           |           |                |           |          |           |
| Cameroon                                 |                 | 828    | 146            | 18%       | 146            | 18%       | 146      | 18%       | 617       | 75%       | 559            | 68%       | 467      | 56%       | 764       | 92%       | 706            | 85%       | 613      | 74%       |           |           |                |           |          |           |
| Cape Verde                               |                 | 245    | 47             | 19%       | 47             | 19%       | 47       | 19%       | 198       | 81%       | 191            | 78%       | 159      | 65%       | 245       | 100%      | 238            | 97%       | 206      | 84%       |           |           |                |           |          |           |
| Central African Republic                 |                 | 774    | 78             | 10%       | 78             | 10%       | 78       | 10%       | 637       | 82%       | 590            | 76%       | 468      | 60%       | 714       | 92%       | 668            | 86%       | 545      | 70%       |           |           |                |           |          |           |
| Chad                                     |                 | 1.335  | 194            | 15%       | 194            | 15%       | 194      | 15%       | 1.050     | 79%       | 832            | 62%       | 733      | 55%       | 1.244     | 93%       | 1.026          | 77%       | 927      | 69%       |           |           |                |           |          |           |
| Comoros                                  |                 | 152    | 10             | 7%        | 10             | 7%        | 10       | 7%        | 98        | 65%       | 95             | 63%       | 90       | 59%       | 109       | 71%       | 106            | 70%       | 100      | 66%       |           |           |                |           |          |           |
| Congo (Brazzaville)                      |                 | 310    | 24             | 8%        | 24             | 8%        | 24       | 8%        | 252       | 81%       | 228            | 74%       | 197      | 64%       | 275       | 89%       | 252            | 81%       | 221      | 71%       |           |           |                |           |          |           |
| Democratic Republic of Congo             |                 | 1.958  | 78             | 4%        | 78             | 4%        | 78       | 4%        | 1.827     | 93%       | 1.538          | 79%       | 1.317    | 67%       | 1.906     | 97%       | 1.616          | 83%       | 1.396    | 71%       |           |           |                |           |          |           |
| Djibouti                                 |                 | 247    | 25             | 10%       | 25             | 10%       | 25       | 10%       | 215       | 87%       | 154            | 62%       | 93       | 38%       | 239       | 97%       | 179            | 72%       | 118      | 48%       |           |           |                |           |          |           |
| Equatorial Guinea                        |                 | 9      | 3              | 34%       | 3              | 34%       | 3        | 34%       | 6         | 66%       | 6              | 66%       | 6        | 66%       | 9         | 100%      | 9              | 100%      | 9        | 100%      |           |           |                |           |          |           |
| Eritrea                                  |                 | 292    | 0              | 0%        | 0              | 0%        | 0        | 0%        | 108       | 37%       | 107            | 36%       | 105      | 36%       | 108       | 37%       | 107            | 37%       | 105      | 36%       |           |           |                |           |          |           |
| Ethiopia                                 |                 | 2.411  | 279            | 12%       | 279            | 12%       | 279      | 12%       | 2.005     | 83%       | 1.838          | 76%       | 1.682    | 70%       | 2.284     | 95%       | 2.117          | 88%       | 1.961    | 81%       |           |           |                |           |          |           |
| Gabon                                    |                 | 145    | 44             | 30%       | 44             | 30%       | 44       | 30%       | 96        | 66%       | 91             | 63%       | 83       | 57%       | 140       | 96%       | 135            | 93%       | 127      | 87%       |           |           |                |           |          |           |
| Gambia                                   |                 | 395    | 27             | 7%        | 27             | 7%        | 27       | 7%        | 318       | 80%       | 275            | 69%       | 181      | 46%       | 345       | 87%       | 302            | 76%       | 208      | 53%       |           |           |                |           |          |           |
| Ghana                                    |                 | 1.351  | 202            | 15%       | 202            | 15%       | 202      | 15%       | 1.097     | 81%       | 975            | 72%       | 871      | 64%       | 1.299     | 96%       | 1.177          | 87%       | 1.073    | 79%       |           |           |                |           |          |           |
| Guinea Bissau                            |                 | 317    | 43             | 13%       | 43             | 13%       | 43       | 13%       | 267       | 84%       | 230            | 73%       | 199      | 63%       | 309       | 98%       | 273            | 86%       | 241      | 76%       |           |           |                |           |          |           |
| Guinea (Conakry)                         |                 | 780    | 149            | 19%       | 149            | 19%       | 149      | 19%       | 588       | 75%       | 507            | 65%       | 408      | 52%       | 737       | 94%       | 656            | 84%       | 557      | 71%       |           |           |                |           |          |           |
| Ivory Coast                              |                 | 997    | 75             | 8%        | 75             | 8%        | 75       | 8%        | 896       | 90%       | 860            | 86%       | 706      | 71%       | 970       | 97%       | 935            | 94%       | 781      | 78%       |           |           |                |           |          |           |
| Kenya                                    |                 | 1.266  | 88             | 7%        | 88             | 7%        | 88       | 7%        | 1.039     | 82%       | 919            | 73%       | 723      | 57%       | 1.127     | 89%       | 1.007          | 80%       | 811      | 64%       |           |           |                |           |          |           |
| Lesotho                                  |                 | 424    | 64             | 15%       | 64             | 15%       | 64       | 15%       | 304       | 72%       | 260            | 61%       | 244      | 58%       | 368       | 87%       | 324            | 76%       | 307      | 73%       |           |           |                |           |          |           |
| Liberia                                  |                 | 610    | (0)            | 0%        | 0              | 0%        | 0        | 0%        | 552       | 91%       | 498            | 82%       | 418      | 69%       | 552       | 91%       | 498            | 82%       | 418      | 69%       |           |           |                |           |          |           |
| Madagascar                               |                 | 1.444  | 206            | 14%       | 206            | 14%       | 206      | 14%       | 1.170     | 81%       | 986            | 68%       | 804      | 56%       | 1.376     | 95%       | 1.192          | 83%       | 1.010    | 70%       |           |           |                |           |          |           |
| Malawi                                   |                 | 1.568  | 240            | 15%       | 240            | 15%       | 240      | 15%       | 1.153     | 74%       | 1.069          | 68%       | 839      | 53%       | 1.393     | 89%       | 1.309          | 83%       | 1.079    | 69%       |           |           |                |           |          |           |
| Mali                                     |                 | 2.167  | 280            | 13%       | 280            | 13%       | 280      | 13%       | 1.872     | 86%       | 1.806          | 83%       | 1.429    | 66%       | 2.152     | 99%       | 2.086          | 96%       | 1.709    | 79%       |           |           |                |           |          |           |
| Mauritania                               |                 | 607    | 85             | 14%       | 85             | 14%       | 85       | 14%       | 491       | 81%       | 421            | 69%       | 316      | 52%       | 576       | 95%       | 505            | 83%       | 401      | 66%       |           |           |                |           |          |           |
| Mauritius                                |                 | 177    | 30             | 17%       | 30             | 17%       | 30       | 17%       | 147       | 83%       | 137            | 78%       | 136      | 77%       | 177       | 100%      | 167            | 95%       | 166      | 94%       |           |           |                |           |          |           |
| Mozambique                               |                 | 2.257  | 307            | 14%       | 307            | 14%       | 307      | 14%       | 1.553     | 69%       | 1.317          | 58%       | 1.253    | 56%       | 1.860     | 82%       | 1.624          | 72%       | 1.560    | 69%       |           |           |                |           |          |           |
| Namibia                                  |                 | 335    | 49             | 15%       | 49             | 15%       | 49       | 15%       | 285       | 85%       | 255            | 76%       | 222      | 66%       | 334       | 100%      | 304            | 91%       | 271      | 81%       |           |           |                |           |          |           |
| Niger                                    |                 | 1.855  | 151            | 8%        | 151            | 8%        | 151      | 8%        | 1.687     | 91%       | 1.522          | 82%       | 1.313    | 71%       | 1.838     | 99%       | 1.673          | 90%       | 1.464    | 79%       |           |           |                |           |          |           |
| Nigeria                                  |                 | 1.767  | 101            | 6%        | 101            | 6%        | 101      | 6%        | 1.652     | 93%       | 1.445          | 82%       | 1.094    | 62%       | 1.752     | 99%       | 1.546          | 87%       | 1.195    | 68%       |           |           |                |           |          |           |
| Rwanda                                   |                 | 1.217  | 152            | 12%       | 152            | 12%       | 152      | 12%       | 1.043     | 86%       | 1.003          | 82%       | 851      | 70%       | 1.195     | 98%       | 1.155          | 95%       | 1.003    | 82%       |           |           |                |           |          |           |
| Sao Tome & Principe                      |                 | 83     | 12             | 15%       | 12             | 15%       | 12       | 15%       | 64        | 77%       | 53             | 64%       | 44       | 53%       | 76        | 92%       | 65             | 78%       | 56       | 68%       |           |           |                |           |          |           |
| Senegal                                  |                 | 1.100  | 148            | 13%       | 148            | 13%       | 148      | 13%       | 928       | 84%       | 872            | 79%       | 658      | 60%       | 1.077     | 98%       | 1.021          | 93%       | 807      | 73%       |           |           |                |           |          |           |
| Seychelles                               |                 | 33     | 5              | 16%       | 5              | 16%       | 5        | 16%       | 28        | 84%       | 26             | 78%       | 26       | 77%       | 33        | 100%      | 31             | 94%       | 31       | 94%       |           |           |                |           |          |           |
| Sierra Leone                             |                 | 995    | 113            | 11%       | 113            | 11%       | 113      | 11%       | 821       | 83%       | 717            | 72%       | 583      | 59%       | 934       | 94%       | 830            | 83%       | 696      | 70%       |           |           |                |           |          |           |
| Somalia                                  |                 | 1.138  | 48             | 4%        | 48             | 4%        | 48       | 4%        | 1.085     | 95%       | 1.054          | 93%       | 757      | 67%       | 1.133     | 100%      | 1.102          | 97%       | 805      | 71%       |           |           |                |           |          |           |
| South Soudan                             |                 | 358    | 0              | 0%        | 0              | 0%        | 0        | 0%        | 358       | 100%      | 344            | 96%       | 291      | 81%       | 358       | 100%      | 344            | 96%       | 291      | 81%       |           |           |                |           |          |           |
| Sudan                                    |                 | 535    | 107            | 20%       | 107            | 20%       | 107      | 20%       | 425       | 79%       | 422            | 79%       | 412      | 77%       | 532       | 99%       | 529            | 99%       | 519      | 97%       |           |           |                |           |          |           |
| Swaziland                                |                 | 194    | 22             | 11%       | 22             | 11%       | 22       | 11%       | 154       | 80%       | 135            | 70%       | 111      | 57%       | 177       | 91%       | 158            | 81%       | 134      | 69%       |           |           |                |           |          |           |
| Tanzania                                 |                 | 1.974  | 335            | 17%       | 335            | 17%       | 335      | 17%       | 1.454     | 74%       | 1.359          | 69%       | 1.089    | 55%       | 1.789     | 91%       | 1.695          | 86%       | 1.425    | 72%       |           |           |                |           |          |           |
| Togo                                     |                 | 453    | 16             | 4%        | 16             | 4%        | 16       | 4%        | 407       | 90%       | 357            | 79%       | 302      | 67%       | 423       | 93%       | 373            | 82%       | 318      | 70%       |           |           |                |           |          |           |
| Uganda                                   |                 | 1.585  | 294            | 19%       | 294            | 19%       | 294      | 19%       | 1.135     | 72%       | 1.003          | 63%       | 780      | 49%       | 1.429     | 90%       | 1.298          | 82%       | 1.074    | 68%       |           |           |                |           |          |           |
| Zambia                                   |                 | 1.415  | 227            | 16%       | 227            | 16%       | 227      | 16%       | 1.130     | 80%       | 888            | 63%       | 759      | 54%       | 1.357     | 96%       | 1.115          | 79%       | 987      | 70%       |           |           |                |           |          |           |
| Zimbabwe                                 |                 | 534    | 87             | 16%       | 87             | 16%       | 87       | 16%       | 441       | 83%       | 404            | 76%       | 348      | 65%       | 528       | 99%       | 491            | 92%       | 435      | 81%       |           |           |                |           |          |           |
| * Total Africa                           |                 | 43.609 | 5.226          | 12%       | 5.226          | 12%       | 5.226    | 12%       | 35.814    | 82%       | 32.236         | 74%       | 26.837   | 62%       | 41.040    | 94%       | 37.462         | 86%       | 32.063   | 74%       |           |           |                |           |          |           |

Table 3.5.3 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – All EDF (continued)

Overall situation by country (EUR million)

|                                               | All EDF         | Appropriations |           |                |           |          |           | Lomé      |           |                |           |          |           | Cotonou   |           |                |           |          |           | TOTAL     |           |          |           |
|-----------------------------------------------|-----------------|----------------|-----------|----------------|-----------|----------|-----------|-----------|-----------|----------------|-----------|----------|-----------|-----------|-----------|----------------|-----------|----------|-----------|-----------|-----------|----------|-----------|
|                                               | Cumulative 2018 | Decisions      | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Payments | % of Appr |
| Antigua & Barbuda                             | 22              | 0              | 2%        | 0              | 2%        | 0        | 2%        | 21        | 98%       | 18             | 83%       | 18       | 81%       | 22        | 100%      | 18             | 85%       | 18       | 84%       |           |           |          |           |
| Bahamas                                       | 7               | 2              | 30%       | 2              | 30%       | 2        | 30%       | 5         | 70%       | 5              | 70%       | 5        | 70%       | 7         | 100%      | 7              | 100%      | 7        | 100%      |           |           |          |           |
| Barbados                                      | 33              | 4              | 11%       | 4              | 11%       | 4        | 11%       | 29        | 88%       | 28             | 87%       | 26       | 80%       | 33        | 100%      | 32             | 98%       | 30       | 91%       |           |           |          |           |
| Belize                                        | 61              | 10             | 17%       | 10             | 17%       | 10       | 17%       | 51        | 83%       | 31             | 51%       | 27       | 44%       | 61        | 100%      | 41             | 68%       | 37       | 61%       |           |           |          |           |
| Dominica                                      | 56              | 6              | 11%       | 6              | 11%       | 6        | 11%       | 47        | 85%       | 43             | 78%       | 40       | 72%       | 54        | 96%       | 50             | 89%       | 46       | 83%       |           |           |          |           |
| Dominican Republic                            | 523             | 94             | 18%       | 94             | 18%       | 94       | 18%       | 420       | 80%       | 404            | 77%       | 373      | 71%       | 514       | 98%       | 498            | 95%       | 467      | 89%       |           |           |          |           |
| Grenada                                       | 48              | 0              | 1%        | 0              | 1%        | 0        | 1%        | 48        | 99%       | 45             | 93%       | 42       | 88%       | 48        | 100%      | 45             | 94%       | 43       | 89%       |           |           |          |           |
| Guyana                                        | 175             | 39             | 23%       | 39             | 23%       | 39       | 23%       | 135       | 77%       | 129            | 74%       | 109      | 63%       | 175       | 100%      | 168            | 96%       | 149      | 85%       |           |           |          |           |
| Haiti                                         | 1.375           | 74             | 5%        | 74             | 5%        | 74       | 5%        | 1.132     | 82%       | 1.070          | 78%       | 835      | 61%       | 1.206     | 88%       | 1.144          | 83%       | 910      | 66%       |           |           |          |           |
| Jamaica                                       | 499             | 165            | 33%       | 165            | 33%       | 165      | 33%       | 315       | 63%       | 307            | 61%       | 259      | 52%       | 479       | 96%       | 471            | 94%       | 424      | 85%       |           |           |          |           |
| Saint Kitts & Nevis                           | 16              | 3              | 17%       | 3              | 17%       | 3        | 17%       | 14        | 83%       | 11             | 65%       | 9        | 54%       | 16        | 100%      | 13             | 81%       | 12       | 71%       |           |           |          |           |
| Saint Lucia                                   | 57              | 1              | 2%        | 1              | 2%        | 1        | 2%        | 50        | 88%       | 48             | 86%       | 47       | 83%       | 51        | 91%       | 50             | 88%       | 48       | 85%       |           |           |          |           |
| Saint Vincent & the Grenadines                | 47              | 2              | 3%        | 2              | 3%        | 2        | 3%        | 45        | 96%       | 43             | 92%       | 37       | 78%       | 46        | 100%      | 44             | 95%       | 38       | 82%       |           |           |          |           |
| Suriname                                      | 91              | 19             | 21%       | 19             | 21%       | 19       | 21%       | 72        | 79%       | 70             | 77%       | 61       | 67%       | 91        | 100%      | 89             | 98%       | 80       | 88%       |           |           |          |           |
| Trinidad & Tobago                             | 78              | 13             | 16%       | 13             | 16%       | 13       | 16%       | 52        | 67%       | 52             | 66%       | 51       | 65%       | 65        | 83%       | 64             | 82%       | 63       | 81%       |           |           |          |           |
| * Total Caribbean                             | 3.087           | 433            | 14%       | 433            | 14%       | 433      | 14%       | 2.435     | 79%       | 2.303          | 75%       | 1.939    | 63%       | 2.869     | 93%       | 2.737          | 89%       | 2.372    | 77%       |           |           |          |           |
| Cook Islands                                  | 8               | 0              | 0%        | 0              | 0%        | 0        | 0%        | 8         | 100%      | 8              | 96%       | 7        | 80%       | 8         | 100%      | 8              | 96%       | 7        | 80%       |           |           |          |           |
| East Timor                                    | 193             | 0              | 0%        | 0              | 0%        | 0        | 0%        | 177       | 92%       | 170            | 88%       | 116      | 60%       | 177       | 92%       | 170            | 88%       | 116      | 60%       |           |           |          |           |
| Fiji                                          | 90              | 17             | 19%       | 17             | 19%       | 17       | 19%       | 52        | 58%       | 51             | 57%       | 45       | 51%       | 70        | 78%       | 69             | 77%       | 63       | 70%       |           |           |          |           |
| Kiribati                                      | 64              | 9              | 15%       | 9              | 15%       | 9        | 15%       | 30        | 46%       | 28             | 44%       | 25       | 39%       | 39        | 61%       | 38             | 59%       | 34       | 53%       |           |           |          |           |
| Marshall Islands                              | 21              | 0              | 0%        | 0              | 0%        | 0        | 0%        | 21        | 100%      | 21             | 98%       | 12       | 57%       | 21        | 100%      | 21             | 98%       | 12       | 57%       |           |           |          |           |
| Micronesia                                    | 30              | 0              | 0%        | 0              | 0%        | 0        | 0%        | 16        | 52%       | 16             | 52%       | 15       | 49%       | 16        | 52%       | 16             | 52%       | 15       | 49%       |           |           |          |           |
| Nauru                                         | 6               | 0              | 0%        | 0              | 0%        | 0        | 0%        | 6         | 100%      | 6              | 97%       | 5        | 82%       | 6         | 100%      | 6              | 97%       | 5        | 82%       |           |           |          |           |
| Niue                                          | 6               | 0              | 0%        | 0              | 0%        | 0        | 0%        | 6         | 94%       | 6              | 93%       | 5        | 87%       | 6         | 94%       | 6              | 93%       | 5        | 87%       |           |           |          |           |
| Palau                                         | 8               | 0              | 0%        | 0              | 0%        | 0        | 0%        | 8         | 100%      | 6              | 79%       | 5        | 63%       | 8         | 100%      | 6              | 79%       | 5        | 63%       |           |           |          |           |
| Papua New Guinea                              | 414             | 52             | 13%       | 52             | 13%       | 52       | 13%       | 324       | 78%       | 229            | 55%       | 187      | 45%       | 376       | 91%       | 281            | 68%       | 239      | 58%       |           |           |          |           |
| Solomon Islands                               | 100             | 16             | 16%       | 16             | 16%       | 16       | 16%       | 75        | 75%       | 71             | 71%       | 55       | 55%       | 91        | 91%       | 87             | 87%       | 71       | 71%       |           |           |          |           |
| Tonga                                         | 41              | 5              | 12%       | 5              | 12%       | 5        | 12%       | 36        | 87%       | 35             | 86%       | 31       | 76%       | 41        | 100%      | 40             | 99%       | 36       | 88%       |           |           |          |           |
| Tuvalu                                        | 21              | 2              | 10%       | 2              | 10%       | 2        | 10%       | 18        | 89%       | 17             | 84%       | 13       | 65%       | 20        | 99%       | 20             | 95%       | 15       | 75%       |           |           |          |           |
| Vanuatu                                       | 93              | 12             | 13%       | 12             | 13%       | 12       | 13%       | 65        | 70%       | 60             | 64%       | 43       | 46%       | 77        | 82%       | 72             | 77%       | 55       | 59%       |           |           |          |           |
| Western Samoa                                 | 108             | 14             | 13%       | 14             | 13%       | 14       | 13%       | 94        | 87%       | 93             | 86%       | 88       | 82%       | 108       | 100%      | 107            | 99%       | 102      | 95%       |           |           |          |           |
| * Total Pacific                               | 1.205           | 128            | 11%       | 128            | 11%       | 128      | 11%       | 937       | 78%       | 819            | 68%       | 653      | 54%       | 1.064     | 88%       | 947            | 79%       | 780      | 65%       |           |           |          |           |
| Caribbean Region                              | 724             | 40             | 6%        | 40             | 6%        | 40       | 6%        | 653       | 90%       | 489            | 67%       | 316      | 44%       | 693       | 96%       | 529            | 73%       | 356      | 49%       |           |           |          |           |
| Central Africa Region                         | 684             | 77             | 11%       | 77             | 11%       | 77       | 11%       | 573       | 84%       | 452            | 66%       | 272      | 40%       | 650       | 95%       | 529            | 77%       | 349      | 51%       |           |           |          |           |
| East Africa Region                            | 161             | 161            | 100%      | 161            | 100%      | 161      | 100%      | 0         | 0%        | 0              | 0%        | 0        | 0%        | 161       | 100%      | 161            | 100%      | 161      | 100%      |           |           |          |           |
| Eastern, Southern Africa and the Indian Ocean | 2.833           | 0              | 0%        | 0              | 0%        | 0        | 0%        | 2.294     | 81%       | 1.898          | 67%       | 1.364    | 48%       | 2.294     | 81%       | 1.898          | 67%       | 1.364    | 48%       |           |           |          |           |
| Indian Ocean Region                           | 11              | 11             | 100%      | 11             | 100%      | 11       | 100%      | 0         | 0%        | 0              | 0%        | 0        | 0%        | 11        | 100%      | 11             | 100%      | 11       | 100%      |           |           |          |           |
| Intra ACP Allocations                         | 10.526          | 661            | 6%        | 661            | 6%        | 661      | 6%        | 9.081     | 86%       | 8.153          | 77%       | 7.361    | 70%       | 9.742     | 93%       | 8.814          | 84%       | 8.022    | 76%       |           |           |          |           |
| Multiregional PALOP                           | 90              | 10             | 11%       | 10             | 11%       | 10       | 11%       | 79        | 87%       | 56             | 63%       | 43       | 47%       | 89        | 99%       | 67             | 74%       | 53       | 59%       |           |           |          |           |
| Pacific Region                                | 385             | 33             | 9%        | 33             | 9%        | 33       | 9%        | 254       | 66%       | 239            | 62%       | 156      | 41%       | 287       | 75%       | 271            | 71%       | 189      | 49%       |           |           |          |           |
| Regional cooperation ACP                      | 197             | 52             | 26%       | 52             | 26%       | 51       | 26%       | 130       | 66%       | 130            | 66%       | 130      | 66%       | 182       | 92%       | 182            | 92%       | 181      | 92%       |           |           |          |           |
| Southern Africa Region                        | 309             | 57             | 19%       | 57             | 19%       | 57       | 19%       | 252       | 81%       | 249            | 81%       | 225      | 73%       | 309       | 100%      | 306            | 99%       | 283      | 91%       |           |           |          |           |
| West Africa Region                            | 2.215           | 194            | 9%        | 194            | 9%        | 194      | 9%        | 1.967     | 89%       | 1.707          | 77%       | 1.030    | 46%       | 2.161     | 98%       | 1.901          | 86%       | 1.224    | 55%       |           |           |          |           |
| * Total regional cooperation ACP              | 18.136          | 1.297          | 7%        | 1.297          | 7%        | 1.296    | 7%        | 15.282    | 84%       | 13.374         | 74%       | 10.896   | 60%       | 16.579    | 91%       | 14.671         | 81%       | 12.192   | 67%       |           |           |          |           |
| ACP                                           | 75.762          | 10.349         | 14%       | 10.348         | 14%       | 10.347   | 14%       | 58.830    | 78%       | 53.030         | 70%       | 42.593   | 56%       | 69.179    | 91%       | 63.378         | 84%       | 52.941   | 70%       |           |           |          |           |

Table 3.5.3 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – All EDF (continued)

| Overall situation by country (EUR million) |                                          |                |           |                |           |          |           |           |           |                |           |          |           |           |           |                |           |          |           |      |
|--------------------------------------------|------------------------------------------|----------------|-----------|----------------|-----------|----------|-----------|-----------|-----------|----------------|-----------|----------|-----------|-----------|-----------|----------------|-----------|----------|-----------|------|
| All EDF                                    |                                          | Appropriations |           | Lomé           |           |          |           | Cotonou   |           |                |           | TOTAL    |           |           |           |                |           |          |           |      |
| Cumulative 2018                            |                                          | Decisions      | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr |      |
| OCT                                        | Administrative and financial expenditure | 1              | 0         | 0%             | 0         | 0%       | 0         | 0%        | 1         | 100%           | 1         | 100%     | 1         | 100%      | 1         | 100%           | 1         | 100%     | 1         | 100% |
|                                            | All OCT countries                        | 106            | 10        | 10%            | 10        | 10%      | 10        | 10%       | 10        | 10%            | 10        | 9%       | 8         | 8%        | 21        | 20%            | 20        | 19%      | 19        | 18%  |
|                                            | All OCT countries                        | 107            | 10        | 10%            | 10        | 10%      | 10        | 10%       | 11        | 10%            | 10        | 10%      | 9         | 9%        | 21        | 20%            | 21        | 20%      | 20        | 18%  |
|                                            | Anguilla                                 | 41             | 1         | 2%             | 1         | 2%       | 1         | 2%        | 40        | 98%            | 39        | 95%      | 31        | 77%       | 41        | 100%           | 39        | 97%      | 32        | 79%  |
|                                            | British Virgin Islands                   | 3              | 0         | 0%             | 0         | 0%       | 0         | 0%        | 1         | 32%            | 1         | 29%      | 1         | 23%       | 1         | 32%            | 1         | 29%      | 1         | 23%  |
|                                            | Cayman Islands                           | 4              | 0         | 0%             | 0         | 0%       | 0         | 0%        | 4         | 100%           | 4         | 100%     | 4         | 100%      | 4         | 100%           | 4         | 100%     | 4         | 100% |
|                                            | Falkland Islands                         | 14             | 0         | 0%             | 0         | 0%       | 0         | 0%        | 14        | 100%           | 14        | 99%      | 10        | 73%       | 14        | 100%           | 14        | 99%      | 10        | 73%  |
|                                            | Montserrat                               | 55             | 2         | 3%             | 2         | 3%       | 2         | 3%        | 53        | 97%            | 52        | 95%      | 40        | 73%       | 55        | 100%           | 54        | 98%      | 42        | 76%  |
|                                            | Pitcairn Islands                         | 7              | 0         | 0%             | 0         | 0%       | 0         | 0%        | 7         | 100%           | 7         | 98%      | 5         | 66%       | 7         | 100%           | 7         | 98%      | 5         | 66%  |
|                                            | Saint Helena                             | 56             | 0         | 0%             | 0         | 0%       | 0         | 0%        | 56        | 100%           | 55        | 98%      | 43        | 78%       | 56        | 100%           | 55        | 98%      | 44        | 78%  |
|                                            | Turks & Caicos Islands                   | 47             | 0         | 0%             | 0         | 0%       | 0         | 0%        | 47        | 100%           | 47        | 99%      | 40        | 84%       | 47        | 100%           | 47        | 99%      | 40        | 84%  |
|                                            | * Total British OCT                      | 228            | 2         | 1%             | 2         | 1%       | 2         | 1%        | 223       | 98%            | 220       | 96%      | 175       | 77%       | 226       | 99%            | 222       | 97%      | 177       | 78%  |
|                                            | Aruba                                    | 32             | 0         | 1%             | 0         | 1%       | 0         | 1%        | 19        | 58%            | 19        | 58%      | 19        | 58%       | 19        | 59%            | 19        | 59%      | 19        | 59%  |
|                                            | Netherlands Antilles                     | 80             | 6         | 7%             | 6         | 7%       | 6         | 7%        | 74        | 93%            | 70        | 88%      | 56        | 70%       | 80        | 100%           | 76        | 95%      | 61        | 77%  |
|                                            | * Total Dutch OCT                        | 112            | 6         | 6%             | 6         | 6%       | 6         | 6%        | 93        | 83%            | 89        | 79%      | 74        | 66%       | 99        | 88%            | 95        | 85%      | 80        | 72%  |
|                                            | French Polynesia                         | 82             | 10        | 12%            | 10        | 12%      | 10        | 12%       | 70        | 86%            | 68        | 83%      | 37        | 45%       | 80        | 98%            | 78        | 96%      | 47        | 58%  |
|                                            | Mayotte                                  | 51             | 1         | 2%             | 1         | 2%       | 1         | 2%        | 50        | 98%            | 50        | 98%      | 50        | 98%       | 51        | 100%           | 51        | 100%     | 51        | 100% |
|                                            | New Caledonia                            | 86             | 8         | 10%            | 8         | 10%      | 8         | 10%       | 78        | 90%            | 77        | 90%      | 54        | 62%       | 86        | 100%           | 86        | 100%     | 62        | 72%  |
|                                            | Saint Pierre & Miquelon                  | 69             | 3         | 5%             | 3         | 5%       | 3         | 5%        | 65        | 95%            | 65        | 94%      | 58        | 85%       | 69        | 100%           | 68        | 99%      | 62        | 90%  |
|                                            | Wallis & Futuna                          | 56             | 1         | 3%             | 1         | 3%       | 1         | 3%        | 54        | 97%            | 51        | 92%      | 30        | 54%       | 56        | 99%            | 53        | 94%      | 31        | 56%  |
|                                            | * Total French OCT                       | 343            | 24        | 7%             | 24        | 7%       | 24        | 7%        | 317       | 92%            | 312       | 91%      | 229       | 67%       | 341       | 99%            | 336       | 98%      | 253       | 74%  |
|                                            | EDF PTF REGIONAL Projects                | 5              | 5         | 100%           | 5         | 100%     | 5         | 100%      | 0         | 0%             | 0         | 0%       | 0         | 0%        | 5         | 100%           | 5         | 100%     | 5         | 100% |
|                                            | EDF PTN REGIONAL Projects                | 0              | 0         | 100%           | 0         | 100%     | 0         | 100%      | 0         | 0%             | 0         | 0%       | 0         | 0%        | 0         | 100%           | 0         | 100%     | 0         | 100% |
| EDF PTU REGIONAL Projects                  | 0                                        | 0              | 100%      | 0              | 100%      | 0        | 100%      | 0         | 0%        | 0              | 0%        | 0        | 0%        | 0         | 100%      | 0              | 100%      | 0        | 100%      |      |
| Regional cooperation OCT                   | 166                                      | 0              | 0%        | 0              | 0%        | 0        | 0%        | 121       | 73%       | 118            | 71%       | 84       | 51%       | 121       | 73%       | 119            | 71%       | 84       | 51%       |      |
| * Total regional cooperation OCT           | 171                                      | 6              | 3%        | 6              | 3%        | 6        | 3%        | 121       | 71%       | 118            | 69%       | 84       | 49%       | 126       | 74%       | 124            | 72%       | 89       | 52%       |      |
| OCT                                        | 961                                      | 49             | 5%        | 49             | 5%        | 49       | 5%        | 765       | 80%       | 749            | 78%       | 571      | 59%       | 814       | 85%       | 798            | 83%       | 620      | 65%       |      |
| TOTAL: ACP+OCT                             |                                          | 76.722         | 10.398    | 14%            | 10.397    | 14%      | 10.396    | 14%       | 59.594    | 78%            | 53.779    | 70%      | 43.164    | 56%       | 69.992    | 91%            | 64.176    | 84%      | 53.561    | 70%  |

Table 3.5.4 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – All EDF

| Overall situation by country (EUR million) |                 |           |           |                |           |          |           |           |           |                |           |          |           |           |           |                |                |           |           |
|--------------------------------------------|-----------------|-----------|-----------|----------------|-----------|----------|-----------|-----------|-----------|----------------|-----------|----------|-----------|-----------|-----------|----------------|----------------|-----------|-----------|
| All EDF                                    | Appropriations  |           |           |                | Lomé      |          |           |           | Cotonou   |                |           |          | TOTAL     |           |           |                | Assigned funds | % of Appr | Payments  |
|                                            | Cumulative 2018 | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr      | Payments  | % of Appr |
| Administrative and financial expenditure   | 2.074           | 0         | 0%        | 0              | 0%        | 0        | 0%        | 167       | 8%        | 163            | 8%        | 155      | 7%        | 167       | 8%        | 163            | 8%             | 155       | 7%        |
| All ACP countries                          | 7.651           | (3)       | 0%        | 0              | 0%        | 0        | 0%        | 653       | 9%        | 652            | 9%        | 250      | 3%        | 650       | 8%        | 652            | 9%             | 250       | 3%        |
| All ACP countries                          | 9.725           | (3)       | 0%        | 0              | 0%        | 0        | 0%        | 820       | 8%        | 815            | 8%        | 405      | 4%        | 817       | 8%        | 815            | 8%             | 405       | 4%        |
| Angola                                     | 529             | 0         | 0%        | 0              | 0%        | 0        | 0%        | 18        | 3%        | 52             | 10%       | 28       | 5%        | 18        | 3%        | 52             | 10%            | 28        | 5%        |
| Benin                                      | 1.210           | 0         | 0%        | 0              | 0%        | 0        | 0%        | 40        | 3%        | 42             | 3%        | 63       | 5%        | 40        | 3%        | 42             | 3%             | 63        | 5%        |
| Botswana                                   | 256             | 0         | 0%        | 0              | 0%        | 0        | 0%        | 2         | 1%        | (4)            | -2%       | 2        | 1%        | 2         | 1%        | (4)            | -2%            | 2         | 1%        |
| Burkina Faso                               | 2.035           | 0         | 0%        | 0              | 0%        | 0        | 0%        | 30        | 1%        | 76             | 4%        | 109      | 5%        | 30        | 1%        | 76             | 4%             | 109       | 5%        |
| Burundi                                    | 940             | 0         | 0%        | 0              | 0%        | 0        | 0%        | 10        | 1%        | 49             | 5%        | 30       | 3%        | 10        | 1%        | 49             | 5%             | 30        | 3%        |
| Cameroon                                   | 828             | 0         | 0%        | 0              | 0%        | 0        | 0%        | 38        | 5%        | 34             | 4%        | 35       | 4%        | 38        | 5%        | 34             | 4%             | 35        | 4%        |
| Cape Verde                                 | 245             | 0         | 0%        | 0              | 0%        | 0        | 0%        | 10        | 4%        | 10             | 4%        | 7        | 3%        | 10        | 4%        | 10             | 4%             | 7         | 3%        |
| Central African Republic                   | 774             | (0)       | 0%        | 0              | 0%        | 0        | 0%        | 83        | 11%       | 58             | 7%        | 38       | 5%        | 83        | 11%       | 58             | 7%             | 38        | 5%        |
| Chad                                       | 1.335           | (0)       | 0%        | (0)            | 0%        | 0        | 0%        | 28        | 2%        | 38             | 3%        | 79       | 6%        | 28        | 2%        | 38             | 3%             | 79        | 6%        |
| Comoros                                    | 152             | 0         | 0%        | 0              | 0%        | 0        | 0%        | (2)       | -1%       | (0)            | 0%        | 9        | 6%        | (2)       | -1%       | (0)            | 0%             | 9         | 6%        |
| Congo (Brazzaville)                        | 310             | (0)       | 0%        | (0)            | 0%        | 0        | 0%        | 34        | 11%       | 29             | 9%        | 12       | 4%        | 34        | 11%       | 29             | 9%             | 12        | 4%        |
| Democratic Republic of Congo               | 1.958           | 0         | 0%        | 0              | 0%        | 0        | 0%        | 50        | 3%        | 95             | 5%        | 98       | 5%        | 50        | 3%        | 95             | 5%             | 98        | 5%        |
| Djibouti                                   | 247             | 0         | 0%        | 0              | 0%        | 0        | 0%        | 23        | 9%        | 2              | 1%        | 25       | 10%       | 23        | 9%        | 2              | 1%             | 25        | 10%       |
| Equatorial Guinea                          | 9               | 0         | 0%        | 0              | 0%        | 0        | 0%        | 0         | 0%        | 0              | 0%        | 0        | 0%        |           | 0%        |                | 0%             |           | 0%        |
| Eritrea                                    | 292             | 0         | 0%        | 0              | 0%        | 0        | 0%        | (100)     | -34%      | (16)           | -5%       | 2        | 1%        | (100)     | -34%      | (16)           | -5%            | 2         | 1%        |
| Ethiopia                                   | 2.411           | (0)       | 0%        | 0              | 0%        | 0        | 0%        | 87        | 4%        | 23             | 1%        | 138      | 6%        | 87        | 4%        | 23             | 1%             | 138       | 6%        |
| Gabon                                      | 145             | 0         | 0%        | 0              | 0%        | 0        | 0%        | (0)       | 0%        | (0)            | 0%        | 1        | 1%        | (0)       | 0%        | (0)            | 0%             | 1         | 1%        |
| Gambia                                     | 395             | 0         | 0%        | 0              | 0%        | 0        | 0%        | 91        | 23%       | 105            | 27%       | 37       | 9%        | 91        | 23%       | 105            | 27%            | 37        | 9%        |
| Ghana                                      | 1.351           | 0         | 0%        | 0              | 0%        | 0        | 0%        | (5)       | 0%        | 84             | 6%        | 55       | 4%        | (5)       | 0%        | 84             | 6%             | 55        | 4%        |
| Guinea Bissau                              | 317             | 0         | 0%        | 0              | 0%        | 0        | 0%        | 52        | 16%       | 26             | 8%        | 18       | 6%        | 52        | 16%       | 26             | 8%             | 18        | 6%        |
| Guinea (Conakry)                           | 780             | 0         | 0%        | 0              | 0%        | 0        | 0%        | 38        | 5%        | 46             | 6%        | 53       | 7%        | 38        | 5%        | 46             | 6%             | 53        | 7%        |
| Ivory Coast                                | 997             | (0)       | 0%        | 0              | 0%        | 0        | 0%        | 12        | 1%        | 33             | 3%        | 63       | 6%        | 12        | 1%        | 33             | 3%             | 63        | 6%        |
| Kenya                                      | 1.266           | (0)       | 0%        | 0              | 0%        | 0        | 0%        | 36        | 3%        | 60             | 5%        | 53       | 4%        | 36        | 3%        | 60             | 5%             | 53        | 4%        |
| Lesotho                                    | 424             | 0         | 0%        | 0              | 0%        | 0        | 0%        | 39        | 9%        | 14             | 3%        | 9        | 2%        | 39        | 9%        | 14             | 3%             | 9         | 2%        |
| Liberia                                    | 610             | 0         | 0%        | 0              | 0%        | 0        | 0%        | 6         | 1%        | 44             | 7%        | 25       | 4%        | 6         | 1%        | 44             | 7%             | 25        | 4%        |
| Madagascar                                 | 1.444           | 0         | 0%        | 0              | 0%        | 0        | 0%        | 18        | 1%        | 64             | 4%        | 46       | 3%        | 18        | 1%        | 64             | 4%             | 46        | 3%        |
| Malawi                                     | 1.568           | 0         | 0%        | 0              | 0%        | 0        | 0%        | (36)      | -2%       | 72             | 5%        | 52       | 3%        | (36)      | -2%       | 72             | 5%             | 52        | 3%        |
| Mali                                       | 2.167           | 0         | 0%        | 0              | 0%        | 0        | 0%        | 213       | 10%       | 265            | 12%       | 110      | 5%        | 213       | 10%       | 265            | 12%            | 110       | 5%        |
| Mauritania                                 | 607             | 0         | 0%        | 0              | 0%        | 0        | 0%        | 20        | 3%        | 36             | 6%        | 35       | 6%        | 20        | 3%        | 36             | 6%             | 35        | 6%        |
| Mauritius                                  | 177             | 0         | 0%        | 0              | 0%        | 0        | 0%        | 8         | 4%        | 0              | 0%        | 1        | 0%        | 8         | 4%        | 0              | 0%             | 1         | 0%        |
| Mozambique                                 | 2.257           | 0         | 0%        | 0              | 0%        | 0        | 0%        | (4)       | 0%        | (177)          | -8%       | 43       | 2%        | (4)       | 0%        | (177)          | -8%            | 43        | 2%        |
| Namibia                                    | 335             | 0         | 0%        | 0              | 0%        | 0        | 0%        | (2)       | -1%       | 6              | 2%        | 14       | 4%        | (2)       | -1%       | 6              | 2%             | 14        | 4%        |
| Niger                                      | 1.855           | 0         | 0%        | 0              | 0%        | 0        | 0%        | 102       | 5%        | 58             | 3%        | 107      | 6%        | 102       | 5%        | 58             | 3%             | 107       | 6%        |
| Nigeria                                    | 1.767           | 0         | 0%        | 0              | 0%        | 0        | 0%        | 43        | 2%        | 95             | 5%        | 151      | 9%        | 43        | 2%        | 95             | 5%             | 151       | 9%        |
| Rwanda                                     | 1.217           | 0         | 0%        | 0              | 0%        | 0        | 0%        | (1)       | 0%        | 13             | 1%        | 70       | 6%        | (1)       | 0%        | 13             | 1%             | 70        | 6%        |
| Sao Tome & Principe                        | 83              | 0         | 0%        | 0              | 0%        | 0        | 0%        | (0)       | 0%        | (0)            | 0%        | 2        | 3%        | (0)       | 0%        | (0)            | 0%             | 2         | 3%        |
| Senegal                                    | 1.100           | 0         | 0%        | 0              | 0%        | 0        | 0%        | 123       | 11%       | 106            | 10%       | 22       | 2%        | 123       | 11%       | 106            | 10%            | 22        | 2%        |
| Seychelles                                 | 33              | 0         | 0%        | 0              | 0%        | 0        | 0%        | (0)       | 0%        | 0              | 1%        | 0        | 0%        | (0)       | 0%        | 0              | 1%             | 0         | 0%        |
| Sierra Leone                               | 995             | 0         | 0%        | 0              | 0%        | 0        | 0%        | 21        | 2%        | 124            | 12%       | 46       | 5%        | 21        | 2%        | 124            | 12%            | 46        | 5%        |
| Somalia                                    | 1.138           | 0         | 0%        | 0              | 0%        | 0        | 0%        | (9)       | -1%       | 243            | 21%       | 67       | 6%        | (9)       | -1%       | 243            | 21%            | 67        | 6%        |
| South Sudan                                | 358             | 0         | 0%        | 0              | 0%        | 0        | 0%        | (0)       | 0%        | 35             | 10%       | 24       | 7%        | (0)       | 0%        | 35             | 10%            | 24        | 7%        |
| Sudan                                      | 535             | 0         | 0%        | 0              | 0%        | 0        | 0%        | (4)       | -1%       | (0)            | 0%        | 87       | 16%       | (4)       | -1%       | (0)            | 0%             | 87        | 16%       |
| Swaziland                                  | 194             | 0         | 0%        | 0              | 0%        | 0        | 0%        | 3         | 1%        | 10             | 5%        | 8        | 4%        | 3         | 1%        | 10             | 5%             | 8         | 4%        |
| Tanzania                                   | 1.974           | 0         | 0%        | 0              | 0%        | 0        | 0%        | 98        | 5%        | 57             | 3%        | 97       | 5%        | 98        | 5%        | 57             | 3%             | 97        | 5%        |
| Togo                                       | 453             | 0         | 0%        | 0              | 0%        | 0        | 0%        | 19        | 4%        | 3              | 1%        | 31       | 7%        | 19        | 4%        | 3              | 1%             | 31        | 7%        |
| Uganda                                     | 1.585           | 0         | 0%        | 0              | 0%        | 0        | 0%        | 27        | 2%        | 87             | 6%        | 36       | 2%        | 27        | 2%        | 87             | 6%             | 36        | 2%        |
| Zambia                                     | 1.415           | 0         | 0%        | 0              | 0%        | 0        | 0%        | 98        | 7%        | 39             | 3%        | 24       | 2%        | 98        | 7%        | 39             | 3%             | 24        | 2%        |
| Zimbabwe                                   | 534             | 0         | 0%        | 0              | 0%        | 0        | 0%        | 12        | 2%        | 60             | 11%       | 38       | 7%        | 12        | 2%        | 60             | 11%            | 38        | 7%        |
| * Total Africa                             | 43.609          | (0)       | 0%        | (0)            | 0%        | 0        | 0%        | 1.367     | 3%        | 2.093          | 5%        | 2.100    | 5%        | 1.367     | 3%        | 2.093          | 5%             | 2.100     | 5%        |

Table 3.5.4 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – All EDF (continued)

| Overall situation by country (EUR million) |                                               |                |           |     |                |           |          |           |           |           |                |           |          |           |           |           |                |           |          |           |
|--------------------------------------------|-----------------------------------------------|----------------|-----------|-----|----------------|-----------|----------|-----------|-----------|-----------|----------------|-----------|----------|-----------|-----------|-----------|----------------|-----------|----------|-----------|
| All EDF                                    |                                               | Appropriations |           |     | Lomé           |           |          |           | Cotonou   |           |                |           | TOTAL    |           |           |           |                |           |          |           |
| Cumulative 2018                            |                                               | Decisions      | % of Appr |     | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr |
| ACP                                        | Antigua & Barbuda                             | 22             | (0)       | -1% | 0              | 0%        | 0        | 0%        | 0         | 0%        | (0)            | -1%       | 0        | 0%        | (0)       | -1%       | (0)            | -1%       |          | 0%        |
|                                            | Bahamas                                       | 7              | 0         | 0%  | 0              | 0%        | 0        | 0%        | 0         | 0%        | 0              | 0%        | 0        | 0%        |           | 0%        |                | 0%        |          | 0%        |
|                                            | Barbados                                      | 33             | 0         | 0%  | 0              | 0%        | 0        | 0%        | (1)       | -2%       | (0)            | -1%       | 0        | 0%        | (1)       | -2%       | (0)            | -1%       | 0        | 0%        |
|                                            | Belize                                        | 61             | 0         | 0%  | 0              | 0%        | 0        | 0%        | 14        | 23%       | 7              | 11%       | 3        | 4%        | 14        | 23%       | 7              | 11%       | 3        | 4%        |
|                                            | Dominica                                      | 56             | (0)       | 0%  | 0              | 0%        | 0        | 0%        | 1         | 1%        | (2)            | -3%       | 3        | 5%        | 1         | 1%        | (2)            | -3%       | 3        | 5%        |
|                                            | Dominican Republic                            | 523            | 0         | 0%  | 0              | 0%        | 0        | 0%        | 20        | 4%        | 10             | 2%        | 9        | 2%        | 20        | 4%        | 10             | 2%        | 9        | 2%        |
|                                            | Grenada                                       | 48             | 0         | 0%  | 0              | 0%        | 0        | 0%        | 0         | 0%        | (1)            | -2%       | 0        | 1%        | 0         | 0%        | (1)            | -2%       | 0        | 1%        |
|                                            | Guyana                                        | 175            | (0)       | 0%  | 0              | 0%        | 0        | 0%        | (0)       | 0%        | 1              | 0%        | 24       | 14%       | (0)       | 0%        | 1              | 0%        | 24       | 14%       |
|                                            | Haiti                                         | 1.375          | (0)       | 0%  | (0)            | 0%        | (0)      | 0%        | 6         | 0%        | 193            | 14%       | 90       | 7%        | 6         | 0%        | 193            | 14%       | 90       | 7%        |
|                                            | Jamaica                                       | 499            | 0         | 0%  | 0              | 0%        | 0        | 0%        | (0)       | 0%        | 20             | 4%        | 20       | 4%        | (0)       | 0%        | 20             | 4%        | 20       | 4%        |
|                                            | Saint Kitts & Nevis                           | 16             | 0         | 0%  | 0              | 0%        | 0        | 0%        | 3         | 17%       | (0)            | 0%        | (0)      | 0%        | 3         | 17%       | (0)            | 0%        | (0)      | 0%        |
|                                            | Saint Lucia                                   | 57             | 0         | 0%  | 0              | 0%        | 0        | 0%        | (0)       | -1%       | 0              | 0%        | 1        | 2%        | (0)       | -1%       | 0              | 0%        | 1        | 2%        |
|                                            | Saint Vincent & the Grenadines                | 47             | (0)       | 0%  | 0              | 0%        | 0        | 0%        | 0         | 0%        | 6              | 13%       | 4        | 8%        | (0)       | 0%        | 6              | 13%       | 4        | 8%        |
|                                            | Suriname                                      | 91             | 0         | 0%  | 0              | 0%        | 0        | 0%        | (0)       | 0%        | (0)            | 0%        | 0        | 0%        | (0)       | 0%        | (0)            | 0%        | 0        | 0%        |
|                                            | Trinidad & Tobago                             | 78             | 0         | 0%  | 0              | 0%        | 0        | 0%        | (5)       | -7%       | (5)            | -6%       | 0        | 0%        | (5)       | -7%       | (5)            | -6%       | 0        | 0%        |
| * Total Caribbean                          |                                               | 3.087          | (0)       | 0%  | (0)            | 0%        | (0)      | 0%        | 37        | 1%        | 230            | 7%        | 154      | 5%        | 37        | 1%        | 230            | 7%        | 154      | 5%        |
| ACP                                        | Cook Islands                                  | 8              | 0         | 0%  | 0              | 0%        | 0        | 0%        | 0         | 0%        | (0)            | 0%        | 0        | 1%        | 0         | 0%        | (0)            | 0%        | 0        | 1%        |
|                                            | East Timor                                    | 193            | 0         | 0%  | 0              | 0%        | 0        | 0%        | 17        | 9%        | 18             | 9%        | 10       | 5%        | 17        | 9%        | 18             | 9%        | 10       | 5%        |
|                                            | Fiji                                          | 90             | 0         | 0%  | 0              | 0%        | 0        | 0%        | (0)       | 0%        | (0)            | 0%        | 4        | 4%        | (0)       | 0%        | (0)            | 0%        | 4        | 4%        |
|                                            | Kiribati                                      | 64             | 0         | 0%  | 0              | 0%        | 0        | 0%        | (4)       | -7%       | (3)            | -4%       | (0)      | 0%        | (4)       | -7%       | (3)            | -4%       | (0)      | 0%        |
|                                            | Marshall Islands                              | 21             | 0         | 0%  | 0              | 0%        | 0        | 0%        | (0)       | 0%        | 1              | 4%        | 2        | 7%        | (0)       | 0%        | 1              | 4%        | 2        | 7%        |
|                                            | Micronesia                                    | 30             | 0         | 0%  | 0              | 0%        | 0        | 0%        | (0)       | -1%       | 0              | 0%        | 0        | 0%        | (0)       | -1%       |                | 0%        |          | 0%        |
|                                            | Nauru                                         | 6              | 0         | 0%  | 0              | 0%        | 0        | 0%        | (1)       | -10%      | (0)            | -4%       | 1        | 20%       | (1)       | -10%      | (0)            | -4%       | 1        | 20%       |
|                                            | Niue                                          | 6              | 0         | 0%  | 0              | 0%        | 0        | 0%        | (0)       | -6%       | 1              | 8%        | 0        | 2%        | (0)       | -6%       | 1              | 8%        | 0        | 2%        |
|                                            | Palau                                         | 8              | 0         | 0%  | 0              | 0%        | 0        | 0%        | 2         | 21%       | 0              | 0%        | 0        | 0%        | 2         | 21%       |                | 0%        |          | 0%        |
|                                            | Papua New Guinea                              | 414            | 0         | 0%  | 0              | 0%        | 0        | 0%        | 79        | 19%       | 17             | 4%        | 26       | 6%        | 79        | 19%       | 17             | 4%        | 26       | 6%        |
|                                            | Solomon Islands                               | 100            | 0         | 0%  | 0              | 0%        | 0        | 0%        | (1)       | -1%       | (1)            | -1%       | 3        | 3%        | (1)       | -1%       | (1)            | -1%       | 3        | 3%        |
|                                            | Tonga                                         | 41             | 0         | 0%  | 0              | 0%        | 0        | 0%        | 2         | 4%        | 2              | 5%        | 4        | 10%       | 2         | 4%        | 2              | 5%        | 4        | 10%       |
|                                            | Tuvalu                                        | 21             | 0         | 0%  | 0              | 0%        | 0        | 0%        | (0)       | -1%       | 6              | 29%       | 2        | 10%       | (0)       | -1%       | 6              | 29%       | 2        | 10%       |
|                                            | Vanuatu                                       | 93             | 0         | 0%  | 0              | 0%        | 0        | 0%        | 25        | 26%       | 20             | 21%       | 3        | 3%        | 25        | 26%       | 20             | 21%       | 3        | 3%        |
|                                            | Western Samoa                                 | 108            | 0         | 0%  | 0              | 0%        | 0        | 0%        | (0)       | 0%        | 1              | 1%        | 11       | 10%       | (0)       | 0%        | 1              | 1%        | 11       | 10%       |
| * Total Pacific                            |                                               | 1.205          | 0         | 0%  | 0              | 0%        | 0        | 0%        | 116       | 10%       | 60             | 5%        | 67       | 6%        | 116       | 10%       | 60             | 5%        | 67       | 6%        |
| ACP                                        | Caribbean Region                              | 724            | 0         | 0%  | (0)            | 0%        | 0        | 0%        | 216       | 30%       | 115            | 16%       | 36       | 5%        | 216       | 30%       | 115            | 16%       | 36       | 5%        |
|                                            | Central Africa Region                         | 684            | 0         | 0%  | 0              | 0%        | 0        | 0%        | 16        | 2%        | 138            | 20%       | 30       | 4%        | 16        | 2%        | 138            | 20%       | 30       | 4%        |
|                                            | East Africa Region                            | 161            | 0         | 0%  | 0              | 0%        | 0        | 0%        | 0         | 0%        | 0              | 0%        | 0        | 0%        |           | 0%        |                | 0%        |          | 0%        |
|                                            | Eastern, Southern Africa and the Indian Ocean | 2.833          | 0         | 0%  | 0              | 0%        | 0        | 0%        | 366       | 13%       | 194            | 7%        | 127      | 4%        | 366       | 13%       | 194            | 7%        | 127      | 4%        |
|                                            | Indian Ocean Region                           | 11             | 0         | 0%  | 0              | 0%        | 0        | 0%        | 0         | 0%        | 0              | 0%        | 0        | 0%        |           | 0%        |                | 0%        |          | 0%        |
|                                            | Intra ACP Allocations                         | 10.526         | (1)       | 0%  | (0)            | 0%        | 0        | 0%        | 981       | 9%        | 819            | 8%        | 759      | 7%        | 981       | 9%        | 819            | 8%        | 759      | 7%        |
|                                            | Multiregional PALOP                           | 90             | 0         | 0%  | 0              | 0%        | 0        | 0%        | 26        | 29%       | 8              | 9%        | 4        | 4%        | 26        | 29%       | 8              | 9%        | 4        | 4%        |
|                                            | Pacific Region                                | 385            | 0         | 0%  | 0              | 0%        | 0        | 0%        | 26        | 7%        | 87             | 23%       | 27       | 7%        | 26        | 7%        | 87             | 23%       | 27       | 7%        |
|                                            | Regional cooperation ACP                      | 197            | (0)       | 0%  | 0              | 0%        | 0        | 0%        | 0         | 0%        | (0)            | 0%        | 0        | 0%        | (0)       | 0%        | (0)            | 0%        | 0        | 0%        |
|                                            | Southern Africa Region                        | 309            | 0         | 0%  | 0              | 0%        | 0        | 0%        | (2)       | -1%       | (0)            | 0%        | 13       | 4%        | (2)       | -1%       | (0)            | 0%        | 13       | 4%        |
|                                            | West Africa Region                            | 2.215          | 0         | 0%  | 0              | 0%        | 0        | 0%        | 49        | 2%        | 224            | 10%       | 267      | 12%       | 49        | 2%        | 224            | 10%       | 267      | 12%       |
| * Total regional cooperation ACP           |                                               | 18.136         | (1)       | 0%  | (0)            | 0%        | 0        | 0%        | 1.679     | 9%        | 1.585          | 9%        | 1.263    | 7%        | 1.678     | 9%        | 1.585          | 9%        | 1.263    | 7%        |
| ACP                                        |                                               | 75.762         | (5)       | 0%  | (0)            | 0%        | (0)      | 0%        | 4.020     | 5%        | 4.783          | 6%        | 3.988    | 5%        | 4.015     | 5%        | 4.783          | 6%        | 3.988    | 5%        |

Table 3.5.4 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – All EDF (continued)

| Overall situation by country (EUR million) |                                          |                |           |                |           |          |           |           |           |                |           |          |           |           |           |                |           |          |           |     |
|--------------------------------------------|------------------------------------------|----------------|-----------|----------------|-----------|----------|-----------|-----------|-----------|----------------|-----------|----------|-----------|-----------|-----------|----------------|-----------|----------|-----------|-----|
| All EDF                                    |                                          | Appropriations |           | Lomé           |           |          |           | Cotonou   |           |                |           | TOTAL    |           |           |           |                |           |          |           |     |
| Cumulative 2018                            |                                          | Decisions      | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr | Decisions | % of Appr | Assigned funds | % of Appr | Payments | % of Appr |     |
| O<br>C<br>T                                | Administrative and financial expenditure | 1              | 0         | 0%             | 0         | 0%       | 0         | 0%        | 0         | 0%             | 0         | 0%       | 0         | 0%        |           | 0%             |           | 0%       |           | 0%  |
|                                            | All OCT countries                        | 106            | 0         | 0%             | 0         | 0%       | 0         | 0%        | 0         | 0%             | 1         | 1%       | 1         | 1%        | 0         | 0%             | 1         | 1%       | 1         | 1%  |
|                                            | All OCT countries                        | 107            | 0         | 0%             | 0         | 0%       | 0         | 0%        | 0         | 0%             | 1         | 1%       | 1         | 1%        | 0         | 0%             | 1         | 1%       | 1         | 1%  |
|                                            | Anguilla                                 | 41             | 0         | 0%             | 0         | 0%       | 0         | 0%        | 3         | 7%             | 3         | 8%       | 5         | 11%       | 3         | 7%             | 3         | 8%       | 5         | 11% |
|                                            | British Virgin Islands                   | 3              | 0         | 0%             | 0         | 0%       | 0         | 0%        | 0         | 0%             | 0         | 0%       | 0         | 0%        | 0         | 0%             |           | 0%       |           | 0%  |
|                                            | Cayman Islands                           | 4              | 0         | 0%             | 0         | 0%       | 0         | 0%        | 0         | 0%             | 0         | 0%       | 0         | 0%        |           | 0%             |           | 0%       |           | 0%  |
|                                            | Falkland Islands                         | 14             | 0         | 0%             | 0         | 0%       | 0         | 0%        | 0         | 0%             | 6         | 40%      | 2         | 14%       | 0         | 0%             | 6         | 40%      | 2         | 14% |
|                                            | Montserrat                               | 55             | 0         | 0%             | 0         | 0%       | 0         | 0%        | 19        | 34%            | 18        | 32%      | 6         | 10%       | 19        | 34%            | 18        | 32%      | 6         | 10% |
|                                            | Pitcairn Islands                         | 7              | 0         | 0%             | 0         | 0%       | 0         | 0%        | 2         | 34%            | 2         | 33%      | 1         | 11%       | 2         | 34%            | 2         | 33%      | 1         | 11% |
|                                            | Saint Helena                             | 56             | 0         | 0%             | 0         | 0%       | 0         | 0%        | 22        | 38%            | 21        | 37%      | 10        | 18%       | 22        | 38%            | 21        | 37%      | 10        | 18% |
|                                            | Turks & Caicos Islands                   | 47             | 0         | 0%             | 0         | 0%       | 0         | 0%        | 3         | 6%             | 4         | 8%       | 7         | 15%       | 3         | 6%             | 4         | 8%       | 7         | 15% |
|                                            | * Total British OCT                      | 228            | 0         | 0%             | 0         | 0%       | 0         | 0%        | 48        | 21%            | 54        | 23%      | 30        | 13%       | 48        | 21%            | 54        | 23%      | 30        | 13% |
|                                            | Aruba                                    | 32             | 0         | 0%             | 0         | 0%       | 0         | 0%        | (1)       | -2%            | (0)       | -1%      | 0         | 0%        | (1)       | -2%            | (0)       | -1%      |           | 0%  |
|                                            | Netherlands Antilles                     | 80             | 0         | 0%             | 0         | 0%       | 0         | 0%        | 0         | 0%             | 6         | 7%       | 5         | 7%        | 0         | 0%             | 6         | 7%       | 5         | 7%  |
|                                            | * Total Dutch OCT                        | 112            | 0         | 0%             | 0         | 0%       | 0         | 0%        | (1)       | 0%             | 6         | 5%       | 5         | 5%        | (1)       | 0%             | 6         | 5%       | 5         | 5%  |
|                                            | French Polynesia                         | 82             | 0         | 0%             | 0         | 0%       | 0         | 0%        | 28        | 35%            | 30        | 36%      | 15        | 18%       | 28        | 35%            | 30        | 36%      | 15        | 18% |
|                                            | Mayotte                                  | 51             | 0         | 0%             | 0         | 0%       | 0         | 0%        | (0)       | 0%             | (0)       | 0%       | (0)       | 0%        | (0)       | 0%             | (0)       | 0%       | (0)       | 0%  |
|                                            | New Caledonia                            | 86             | 0         | 0%             | 0         | 0%       | 0         | 0%        | 0         | 0%             | 0         | 0%       | 0         | 0%        |           | 0%             |           | 0%       |           | 0%  |
|                                            | Saint Pierre & Miquelon                  | 69             | 0         | 0%             | 0         | 0%       | 0         | 0%        | 0         | 0%             | 0         | 0%       | 7         | 10%       | 0         | 0%             | 0         | 0%       | 7         | 10% |
|                                            | Wallis & Futuna                          | 56             | 0         | 0%             | 0         | 0%       | 0         | 0%        | 19        | 34%            | 31        | 56%      | 13        | 22%       | 19        | 34%            | 31        | 56%      | 13        | 22% |
| * Total French OCT                         | 343                                      | 0              | 0%        | 0              | 0%        | 0        | 0%        | 47        | 14%       | 61             | 18%       | 34       | 10%       | 47        | 14%       | 61             | 18%       | 34       | 10%       |     |
| EDF PTF REGIONAL Projects                  | 5                                        | 0              | 0%        | 0              | 0%        | 0        | 0%        | 0         | 0%        | 0              | 0%        | 0        | 0%        |           | 0%        |                | 0%        |          | 0%        |     |
| EDF PTN REGIONAL Projects                  | 0                                        | 0              | 0%        | 0              | 0%        | 0        | 0%        | 0         | 0%        | 0              | 0%        | 0        | 0%        |           | 0%        |                | 0%        |          | 0%        |     |
| EDF PTU REGIONAL Projects                  | 0                                        | 0              | 0%        | 0              | 0%        | 0        | 0%        | 0         | 0%        | 0              | 0%        | 0        | 0%        |           | 0%        |                | 0%        |          | 0%        |     |
| Regional cooperation OCT                   | 166                                      | 0              | 0%        | 0              | 0%        | 0        | 0%        | 36        | 22%       | 35             | 21%       | 7        | 4%        | 36        | 22%       | 35             | 21%       | 7        | 4%        |     |
| * Total regional cooperation OCT           | 171                                      | 0              | 0%        | 0              | 0%        | 0        | 0%        | 36        | 21%       | 35             | 21%       | 7        | 4%        | 36        | 21%       | 35             | 21%       | 7        | 4%        |     |
| OCT                                        | 961                                      | 0              | 0%        | 0              | 0%        | 0        | 0%        | 132       | 14%       | 156            | 16%       | 77       | 8%        | 132       | 14%       | 156            | 16%       | 77       | 8%        |     |
| TOTAL: ACP+OCT                             |                                          | 76.722         | (5)       | 0%             | (0)       | 0%       | (0)       | 0%        | 4.151     | 5%             | 4.940     | 6%       | 4.066     | 5%        | 4.147     | 5%             | 4.940     | 6%       | 4.066     | 5%  |



Table 4.1.1 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 8<sup>th</sup> EDF*Overall situation by country (EUR million)*

|                | 8 th EDF         | Appropriations |                |          | B Envelope - National Allocations |                |          | Compensation export earnings |                |          | TOTAL     |                |          |
|----------------|------------------|----------------|----------------|----------|-----------------------------------|----------------|----------|------------------------------|----------------|----------|-----------|----------------|----------|
|                | Cumulative 2018  | Decisions      | Assigned funds | Payments | Decisions                         | Assigned funds | Payments | Decisions                    | Assigned funds | Payments | Decisions | Assigned funds | Payments |
| A<br>C<br>P    | Botswana         | 28             |                |          |                                   | 28             | 28       | 28                           | 28             | 28       | 28        | 28             | 28       |
|                | Gabon            | 35             |                |          |                                   | 35             | 34       | 33                           | 35             | 34       | 35        | 34             | 33       |
|                | Ghana            | 39             |                |          |                                   | 39             | 39       | 39                           | 39             | 39       | 39        | 39             | 39       |
|                | Mauritania       | 36             |                |          |                                   | 36             | 36       | 36                           | 36             | 36       | 36        | 36             | 36       |
|                | Niger            | 52             |                |          |                                   | 52             | 52       | 52                           | 52             | 52       | 52        | 52             | 52       |
|                | * Total Africa   | 191            |                |          |                                   | 191            | 189      | 189                          | 191            | 189      | 191       | 189            | 189      |
|                | Papua New Guinea | 42             |                |          |                                   | 42             | 42       | 42                           | 42             | 42       | 42        | 42             | 42       |
|                | * Total Pacific  | 42             |                |          |                                   | 42             | 42       | 42                           | 42             | 42       | 42        | 42             | 42       |
|                | ACP              | 233            |                |          |                                   | 233            | 231      | 231                          | 233            | 231      | 233       | 231            | 231      |
| TOTAL: ACP+OCT |                  | 233            |                |          |                                   | 233            | 231      | 231                          | 233            | 231      | 233       | 231            | 231      |

Table 4.2.1 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 8<sup>th</sup> EDF*Overall situation by country (EUR million)*

|                | 8 th EDF         | Appropriations |                |          | B Envelope - National Allocations |                |          | Compensation export earnings |                |          | TOTAL     |                |          |
|----------------|------------------|----------------|----------------|----------|-----------------------------------|----------------|----------|------------------------------|----------------|----------|-----------|----------------|----------|
|                | Cumulative 2018  | Decisions      | Assigned funds | Payments | Decisions                         | Assigned funds | Payments | Decisions                    | Assigned funds | Payments | Decisions | Assigned funds | Payments |
| A<br>C<br>P    | Botswana         | 28             |                |          |                                   |                |          |                              |                |          |           |                |          |
|                | Gabon            | 35             |                |          |                                   | 0              | (0)      | 0                            | 0              | (0)      | 0         | (0)            | 0        |
|                | Ghana            | 39             |                |          |                                   |                |          |                              |                |          |           |                |          |
|                | Mauritania       | 36             |                |          |                                   |                |          |                              |                |          |           |                |          |
|                | Niger            | 52             |                |          |                                   |                |          |                              |                |          |           |                |          |
|                | * Total Africa   | 191            |                |          |                                   | 0              | (0)      | 0                            | 0              | (0)      | 0         | (0)            | 0        |
|                | Papua New Guinea | 42             |                |          |                                   |                |          |                              |                |          |           |                |          |
|                | * Total Pacific  | 42             |                |          |                                   |                |          |                              |                |          |           |                |          |
|                | ACP              | 233            |                |          |                                   | 0              | (0)      | 0                            | 0              | (0)      | 0         | (0)            | 0        |
| TOTAL: ACP+OCT |                  | 233            |                |          |                                   | 0              | (0)      | 0                            | 0              | (0)      | 0         | (0)            | 0        |

Table 4.2.1 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 9<sup>th</sup> EDF

| Overall situation by country (EUR million) |                                |                |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |           |                |
|--------------------------------------------|--------------------------------|----------------|-----------------------------------|----------------|----------|------------------------------|----------------|----------|---------------|----------------|----------|---------------------------------|----------------|----------|-----------|----------------|
|                                            | 9 <sup>th</sup> EDF            | Appropriations | B Envelope - National Allocations |                |          | Compensation export earnings |                |          | Emergency aid |                |          | Heavily indebted poor countries |                |          | TOTAL     |                |
|                                            |                                |                | Decisions                         | Assigned funds | Payments | Decisions                    | Assigned funds | Payments | Decisions     | Assigned funds | Payments | Decisions                       | Assigned funds | Payments | Decisions | Assigned funds |
|                                            | Cumulative 2018                |                |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |           |                |
|                                            | Angola                         | 25             |                                   |                |          |                              |                |          | 25            | 25             | 25       |                                 |                |          | 25        | 25             |
|                                            | Benin                          | 1              |                                   |                |          |                              |                |          | 1             | 1              | 1        |                                 |                |          | 1         | 1              |
|                                            | Botswana                       | 8              |                                   |                |          | 8                            | 8              | 8        |               |                |          |                                 |                |          | 8         | 8              |
|                                            | Burundi                        | 50             |                                   |                |          | 6                            | 6              | 6        | 37            | 37             | 37       | 8                               | 8              | 8        | 50        | 50             |
|                                            | Cameroon                       | 5              |                                   |                |          |                              |                |          | 5             | 5              | 5        |                                 |                |          | 5         | 5              |
|                                            | Cape Verde                     | 6              |                                   |                |          |                              |                |          | 6             | 6              | 6        |                                 |                |          | 6         | 6              |
|                                            | Central African Republic       | 9              |                                   |                |          | 4                            | 4              | 4        | 3             | 3              | 3        | 2                               | 2              | 2        | 9         | 9              |
|                                            | Chad                           | 16             |                                   |                |          |                              |                |          | 16            | 16             | 16       |                                 |                |          | 16        | 16             |
|                                            | Comoros                        | 6              |                                   |                |          |                              |                |          | 6             | 6              | 6        |                                 |                |          | 6         | 6              |
|                                            | Congo (Brazzaville)            | 6              |                                   |                |          |                              |                |          | 4             | 4              | 4        | 2                               | 2              | 2        | 6         | 6              |
|                                            | Democratic Republic of Congo   | 98             |                                   |                |          |                              |                |          | 98            | 98             | 98       |                                 |                |          | 98        | 98             |
|                                            | Eritrea                        | 0              |                                   |                |          |                              |                |          | 0             | 0              | 0        |                                 |                |          | 0         | 0              |
|                                            | Ethiopia                       | 44             |                                   |                |          |                              |                |          | 44            | 44             | 44       |                                 |                |          | 44        | 44             |
|                                            | Gabon                          | 1              |                                   |                |          |                              |                |          | 1             | 1              | 1        |                                 |                |          | 1         | 1              |
|                                            | Gambia                         | 1              |                                   |                |          | 1                            | 1              | 1        |               |                |          |                                 |                |          | 1         | 1              |
|                                            | Ghana                          | 2              |                                   |                |          |                              |                |          | 2             | 2              | 2        | 2                               | 2              | 2        | 2         | 2              |
|                                            | Guinea Bissau                  | 3              |                                   |                |          | 3                            | 3              | 3        |               |                |          |                                 |                |          | 3         | 3              |
|                                            | Guinea (Conakry)               | 25             |                                   |                |          |                              |                |          | 25            | 25             | 25       |                                 |                |          | 25        | 25             |
| A                                          | Ivory Coast                    | 195            |                                   |                |          |                              |                |          | 195           | 195            | 195      |                                 |                |          | 195       | 195            |
| C                                          | Kenya                          | 20             |                                   |                |          |                              |                |          | 20            | 20             | 20       |                                 |                |          | 20        | 20             |
| P                                          | Liberia                        | 24             |                                   |                |          |                              |                |          | 24            | 24             | 24       |                                 |                |          | 24        | 24             |
|                                            | Madagascar                     | 6              |                                   |                |          |                              |                |          | 6             | 6              | 6        |                                 |                |          | 6         | 6              |
|                                            | Malawi                         | 20             |                                   |                |          | 10                           | 10             | 10       | 10            | 10             | 10       |                                 |                |          | 20        | 20             |
|                                            | Mali                           | 41             |                                   |                |          | 1                            | 1              | 1        | 40            | 40             | 40       |                                 |                |          | 41        | 41             |
|                                            | Mauritania                     | 27             |                                   |                |          | 22                           | 22             | 22       | 6             | 6              | 6        |                                 |                |          | 27        | 27             |
|                                            | Mauritius                      | 1              |                                   |                |          | 0                            | 0              | 0        | 0             | 0              | 0        |                                 |                |          | 1         | 1              |
|                                            | Mozambique                     | 3              |                                   |                |          |                              |                |          | 3             | 3              | 3        |                                 |                |          | 3         | 3              |
|                                            | Namibia                        | 1              |                                   |                |          |                              |                |          | 1             | 1              | 1        |                                 |                |          | 1         | 1              |
|                                            | Niger                          | 13             |                                   |                |          |                              |                |          | 13            | 13             | 13       |                                 |                |          | 13        | 13             |
|                                            | Sao Tome & Principe            | 2              |                                   |                |          |                              |                |          | 2             | 2              | 2        |                                 |                |          | 2         | 2              |
|                                            | Senegal                        | 11             |                                   |                |          |                              |                |          | 11            | 11             | 11       |                                 |                |          | 11        | 11             |
|                                            | Seychelles                     | 1              |                                   |                |          |                              |                |          | 1             | 1              | 1        |                                 |                |          | 1         | 1              |
|                                            | Sierra Leone                   | 52             |                                   |                |          | 25                           | 25             | 25       | 27            | 27             | 27       |                                 |                |          | 52        | 52             |
|                                            | Sudan                          | 78             |                                   |                |          |                              |                |          | 78            | 78             | 78       |                                 |                |          | 78        | 78             |
|                                            | Tanzania                       | 5              |                                   |                |          |                              |                |          | 5             | 5              | 5        |                                 |                |          | 5         | 5              |
|                                            | Togo                           | 39             |                                   |                |          |                              |                |          | 39            | 39             | 39       |                                 |                |          | 39        | 39             |
|                                            | Uganda                         | 37             |                                   |                |          |                              |                |          | 37            | 37             | 37       |                                 |                |          | 37        | 37             |
|                                            | Zambia                         | 19             |                                   |                |          | 11                           | 11             | 11       | 7             | 7              | 7        |                                 |                |          | 19        | 19             |
|                                            | Zimbabwe                       | 22             |                                   |                |          |                              |                |          | 22            | 22             | 22       |                                 |                |          | 22        | 22             |
|                                            | * Total Africa                 | 923            |                                   |                |          | 92                           | 92             | 92       | 820           | 820            | 820      | 11                              | 11             | 11       | 923       | 923            |
|                                            | Bahamas                        | 0              |                                   |                |          |                              |                |          |               |                |          |                                 |                |          | 0         | 0              |
|                                            | Belize                         | 1              |                                   |                |          |                              |                |          | 1             | 1              | 1        |                                 |                |          | 1         | 1              |
|                                            | Dominica                       | 4              |                                   |                |          | 4                            | 4              | 4        |               |                |          |                                 |                |          | 4         | 4              |
|                                            | Dominican Republic             | 35             |                                   |                |          | 19                           | 19             | 19       | 16            | 16             | 16       |                                 |                |          | 35        | 35             |
|                                            | Grenada                        | 6              |                                   |                |          |                              |                |          | 6             | 6              | 6        |                                 |                |          | 6         | 6              |
| A                                          | Guyana                         | 9              |                                   |                |          | 8                            | 8              | 8        | 1             | 1              | 1        |                                 |                |          | 9         | 9              |
| C                                          | Haiti                          | 163            |                                   |                |          |                              |                |          | 163           | 159            | 153      |                                 |                |          | 163       | 159            |
| P                                          | Jamaica                        | 28             |                                   |                |          | 2                            | 2              | 2        | 26            | 26             | 26       |                                 |                |          | 28        | 28             |
|                                            | Saint Lucia                    | 5              |                                   |                |          | 5                            | 5              | 5        |               |                |          |                                 |                |          | 5         | 5              |
|                                            | Saint Vincent & the Grenadines | 4              |                                   |                |          | 4                            | 4              | 4        |               |                |          |                                 |                |          | 4         | 4              |
|                                            | Suriname                       | 1              |                                   |                |          |                              |                |          | 1             | 1              | 1        |                                 |                |          | 1         | 1              |
|                                            | * Total Caribbean              | 255            |                                   |                |          | 43                           | 43             | 43       | 212           | 209            | 203      |                                 |                |          | 255       | 251            |
|                                            | Cook Islands                   | 1              |                                   |                |          |                              |                |          | 1             | 1              | 1        |                                 |                |          | 1         | 1              |
|                                            | Fiji                           | 2              |                                   |                |          |                              |                |          | 2             | 2              | 2        |                                 |                |          | 2         | 2              |
|                                            | Kiribati                       | 2              |                                   |                |          |                              |                |          | 2             | 2              | 2        |                                 |                |          | 2         | 2              |
|                                            | Marshall Islands               | 1              |                                   |                |          |                              |                |          | 1             | 1              | 1        |                                 |                |          | 1         | 1              |
|                                            | Micronesia                     | 1              |                                   |                |          |                              |                |          | 1             | 1              | 1        |                                 |                |          | 1         | 1              |
|                                            | Nauru                          | 0              |                                   |                |          |                              |                |          | 0             | 0              | 0        |                                 |                |          | 0         | 0              |
|                                            | Niue                           | 1              |                                   |                |          |                              |                |          | 1             | 1              | 1        |                                 |                |          | 1         | 1              |
|                                            | Palau                          | 1              |                                   |                |          |                              |                |          | 1             | 1              | 1        |                                 |                |          | 1         | 1              |
| A                                          | Papua New Guinea               | 10             |                                   |                |          | 7                            | 7              | 7        | 3             | 3              | 3        |                                 |                |          | 10        | 10             |
| C                                          | Solomon Islands                | 3              |                                   |                |          | 3                            | 3              | 3        | 1             | 1              | 1        |                                 |                |          | 3         | 3              |
| P                                          | Tonga                          | 2              |                                   |                |          |                              |                |          | 2             | 2              | 2        |                                 |                |          | 2         | 2              |
|                                            | Tuvalu                         | 1              |                                   |                |          |                              |                |          | 1             | 1              | 1        |                                 |                |          | 1         | 1              |
|                                            | Vanuatu                        | 3              |                                   |                |          | 2                            | 2              | 2        | 2             | 2              | 2        |                                 |                |          | 3         | 3              |
|                                            | Western Samoa                  | 2              |                                   |                |          | 2                            | 2              | 2        | 0             | 0              | 0        |                                 |                |          | 2         | 2              |
|                                            | * Total Pacific                | 30             |                                   |                |          | 13                           | 13             | 13       | 17            | 17             | 17       |                                 |                |          | 30        | 30             |
|                                            | ACP                            | 1.208          |                                   |                |          | 148                          | 148            | 148      | 1.049         | 1.045          | 1.040    | 11                              | 11             | 11       | 1.208     | 1.204          |
| O                                          | Cayman Islands                 | 4              |                                   |                |          |                              |                |          | 4             | 4              | 4        |                                 |                |          | 4         | 4              |
| C                                          | * Total British OCT            | 4              |                                   |                |          |                              |                |          | 4             | 4              | 4        |                                 |                |          | 4         | 4              |
| T                                          | OCT                            | 4              |                                   |                |          |                              |                |          | 4             | 4              | 4        |                                 |                |          | 4         | 4              |
| TOTAL: ACP+OCT                             |                                | 1.213          |                                   |                |          | 148                          | 148            | 148      | 1.054         | 1.050          | 1.044    | 11                              | 11             | 11       | 1.213     | 1.209          |

Table 4.2.2 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 9<sup>th</sup> EDF

| Overall situation by country (EUR million) |                    |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
|--------------------------------------------|--------------------|--------------------------------------|-------------------|----------|------------------------------|-------------------|----------|---------------|-------------------|----------|------------------------------------|-------------------|----------|-----------|-------------------|----------|
| 9 th EDF                                   | Approp<br>riations | B Envelope - National<br>Allocations |                   |          | Compensation export earnings |                   |          | Emergency aid |                   |          | Heavily indebted poor<br>countries |                   |          | TOTAL     |                   |          |
| Cumulative 2018                            |                    | Decisions                            | Assigned<br>funds | Payments | Decisions                    | Assigned<br>funds | Payments | Decisions     | Assigned<br>funds | Payments | Decisions                          | Assigned<br>funds | Payments | Decisions | Assigned<br>funds | Payments |
| Angola                                     | 25                 |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Benin                                      | 1                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Botswana                                   | 8                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Burundi                                    | 50                 |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Cameroon                                   | 5                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Cape Verde                                 | 6                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Central African Republic                   | 9                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Chad                                       | 16                 |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Comoros                                    | 6                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Congo (Brazzaville)                        | 6                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Democratic Republic of<br>Congo            | 98                 |                                      |                   |          |                              |                   |          | 0             | 0                 |          |                                    |                   |          | 0         | 0                 |          |
| Eritrea                                    | 0                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Ethiopia                                   | 44                 |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Gabon                                      | 1                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Gambia                                     | 1                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Ghana                                      | 2                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Guinea Bissau                              | 3                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Guinea (Conakry)                           | 25                 |                                      |                   |          |                              |                   |          | (0)           | (0)               | (0)      |                                    |                   |          | (0)       | (0)               | (0)      |
| A Ivory Coast                              | 195                |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| C Kenya                                    | 20                 |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| P Liberia                                  | 24                 |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Madagascar                                 | 6                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Malawi                                     | 20                 |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Mali                                       | 41                 |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Mauritania                                 | 27                 |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Mauritius                                  | 1                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Mozambique                                 | 3                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Namibia                                    | 1                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Niger                                      | 13                 |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Sao Tome & Principe                        | 2                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Senegal                                    | 11                 |                                      |                   |          |                              |                   |          | (0)           | (0)               |          |                                    |                   |          | (0)       | (0)               |          |
| Seychelles                                 | 1                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Sierra Leone                               | 52                 |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Sudan                                      | 78                 |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Tanzania                                   | 5                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Togo                                       | 39                 |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Uganda                                     | 37                 |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Zambia                                     | 19                 |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Zimbabwe                                   | 22                 |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| * Total Africa                             | 923                |                                      |                   |          |                              |                   |          | (0)           | (0)               | (0)      |                                    |                   |          | (0)       | (0)               | (0)      |
| Bahamas                                    | 0                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Belize                                     | 1                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Dominica                                   | 4                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Dominican Republic                         | 35                 |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Grenada                                    | 6                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| A Guyana                                   | 9                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| C Haiti                                    | 163                |                                      |                   |          |                              |                   |          | 0             | (0)               | 0        |                                    |                   |          | 0         | (0)               | 0        |
| P Jamaica                                  | 28                 |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Saint Lucia                                | 5                  |                                      |                   |          | (0)                          | (0)               |          |               |                   |          |                                    |                   |          | (0)       | (0)               |          |
| Saint Vincent & the<br>Grenadines          | 4                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Suriname                                   | 1                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| * Total Caribbean                          | 255                |                                      |                   |          | (0)                          | (0)               |          | 0             | (0)               | 0        |                                    |                   |          | (0)       | (0)               | 0        |
| Cook Islands                               | 1                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Fiji                                       | 2                  |                                      |                   |          |                              |                   |          | (0)           |                   |          |                                    |                   |          | (0)       |                   |          |
| Kiribati                                   | 2                  |                                      |                   |          |                              |                   |          | (0)           | 0                 | 0        |                                    |                   |          | (0)       | 0                 | 0        |
| Marshall Islands                           | 1                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Micronesia                                 | 1                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Nauru                                      | 0                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Niue                                       | 1                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| A Palau                                    | 1                  |                                      |                   |          |                              |                   |          | (0)           |                   |          |                                    |                   |          | (0)       |                   |          |
| C Papua New Guinea                         | 10                 |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| P Solomon Islands                          | 3                  |                                      |                   |          |                              |                   |          | (0)           |                   |          |                                    |                   |          | (0)       |                   |          |
| Tonga                                      | 2                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Tuvalu                                     | 1                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Vanuatu                                    | 3                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| Western Samoa                              | 2                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| * Total Pacific                            | 30                 |                                      |                   |          |                              |                   |          | (0)           | 0                 | 0        |                                    |                   |          | (0)       | 0                 | 0        |
| ACP                                        | 1.208              |                                      |                   |          | (0)                          | (0)               |          | (0)           | (0)               | (0)      |                                    |                   |          | (0)       | (0)               | (0)      |
| O Cayman Islands                           | 4                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| C * Total British OCT                      | 4                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| T OCT                                      | 4                  |                                      |                   |          |                              |                   |          |               |                   |          |                                    |                   |          |           |                   |          |
| TOTAL: ACP+OCT                             | 1.213              |                                      |                   |          | (0)                          | (0)               |          | (0)           | (0)               | (0)      |                                    |                   |          | (0)       | (0)               | (0)      |

Table 4.3.1 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 10<sup>th</sup> EDF

Overall situation by country (EUR million)

|                              | 10 th EDF       | Appropriations |                |          | B Envelope - National Allocations |                |          | Compensation export earnings |                |          | Emergency aid |                |          | Heavily indebted poor countries |                |          | Other choics with budgetary impact |                |          | TOTAL     |                |          |
|------------------------------|-----------------|----------------|----------------|----------|-----------------------------------|----------------|----------|------------------------------|----------------|----------|---------------|----------------|----------|---------------------------------|----------------|----------|------------------------------------|----------------|----------|-----------|----------------|----------|
|                              | Cumulative 2018 | Decisions      | Assigned funds | Payments | Decisions                         | Assigned funds | Payments | Decisions                    | Assigned funds | Payments | Decisions     | Assigned funds | Payments | Decisions                       | Assigned funds | Payments | Decisions                          | Assigned funds | Payments | Decisions | Assigned funds | Payments |
| Angola                       | 4               |                |                |          |                                   |                |          | 4                            | 4              | 4        |               |                |          |                                 |                |          | 4                                  | 4              | 4        | 4         | 4              | 4        |
| Benin                        | 46              |                |                |          |                                   |                |          | 1                            | 1              | 1        |               |                |          |                                 |                |          | 45                                 | 45             | 45       | 46        | 46             | 46       |
| Botswana                     | 39              |                |                |          | 2                                 | 2              | 1        |                              |                |          |               |                |          |                                 |                |          | 37                                 | 37             | 37       | 39        | 39             | 38       |
| Burkina Faso                 | 56              |                |                |          | 19                                | 19             | 19       | 22                           | 22             | 22       |               |                |          |                                 |                |          | 14                                 | 14             | 14       | 56        | 56             | 56       |
| Burundi                      | 51              |                |                |          | 1                                 | 1              | 1        | 15                           | 14             | 14       |               |                |          |                                 |                |          | 35                                 | 35             | 35       | 51        | 50             | 50       |
| Cameroon                     | 13              |                |                |          |                                   |                |          | 13                           | 12             | 12       |               |                |          |                                 |                |          |                                    |                |          | 13        | 12             | 12       |
| Cape Verde                   | 9               |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          | 9                                  | 9              | 9        | 9         | 9              | 9        |
| Central African Republic     | 40              |                |                |          |                                   |                |          | 15                           | 15             | 15       |               |                |          |                                 |                |          | 25                                 | 25             | 25       | 40        | 40             | 40       |
| Chad                         | 36              |                |                |          |                                   |                |          | 36                           | 35             | 35       |               |                |          |                                 |                |          |                                    |                |          | 36        | 35             | 35       |
| Comoros                      | 10              |                |                |          | 0                                 | 0              | 0        | 0                            | 0              | 0        |               |                | 2        | 2                               | 2              | 7        | 7                                  | 7              | 10       | 10        | 10             | 10       |
| Congo (Brazzaville)          | 6               |                |                |          |                                   |                |          | 6                            | 6              | 6        |               |                |          |                                 |                |          |                                    |                |          | 6         | 6              | 6        |
| Democratic Republic of Congo | 140             |                |                |          |                                   |                |          | 35                           | 35             | 35       |               |                |          |                                 |                |          | 106                                | 99             | 96       | 140       | 134            | 131      |
| Djibouti                     | 10              |                |                |          |                                   |                |          | 10                           | 10             | 7        |               |                |          |                                 |                |          |                                    |                |          | 10        | 10             | 7        |
| Eritrea                      | 5               |                |                |          |                                   |                |          | 5                            | 5              | 5        |               |                |          |                                 |                |          |                                    |                |          | 5         | 5              | 5        |
| Ethiopia                     | 95              |                |                |          |                                   |                |          | 95                           | 95             | 91       |               |                |          |                                 |                |          |                                    |                |          | 95        | 95             | 91       |
| Gabon                        | 0               |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                    |                |          |           |                |          |
| Gambia                       | 4               |                |                |          |                                   |                |          | 4                            | 4              | 4        |               |                |          |                                 |                |          |                                    |                |          | 4         | 4              | 4        |
| Ghana                        | 41              |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          | 41                                 | 41             | 41       | 41        | 41             | 41       |
| Guinea Bissau                | 20              |                |                |          |                                   |                |          | 4                            | 4              | 4        |               |                |          |                                 |                |          | 17                                 | 17             | 16       | 20        | 20             | 20       |
| Guinea (Conakry)             | 59              |                |                |          |                                   |                |          | 58                           | 58             | 57       |               |                |          |                                 |                |          |                                    |                |          | 58        | 58             | 57       |
| Ivory Coast                  | 156             |                |                |          | 19                                | 19             | 19       | 9                            | 9              | 9        | 12            | 12             | 12       | 115                             | 115            | 115      |                                    |                |          | 155       | 155            | 155      |
| Kenya                        | 84              |                |                |          |                                   |                |          | 84                           | 84             | 80       |               |                |          |                                 |                |          |                                    |                |          | 84        | 84             | 80       |
| Lesotho                      | 26              |                |                |          |                                   |                |          | 5                            | 5              | 5        |               |                |          |                                 |                |          | 21                                 | 21             | 21       | 26        | 26             | 26       |
| Liberia                      | 41              |                |                |          |                                   |                |          | 8                            | 7              | 7        | 7             | 7              | 7        |                                 |                |          | 26                                 | 26             | 26       | 41        | 41             | 41       |
| Madagascar                   | 48              |                |                |          |                                   |                |          | 48                           | 48             | 45       |               |                |          |                                 |                |          |                                    |                |          | 48        | 48             | 45       |
| Malawi                       | 58              |                |                |          |                                   |                |          | 14                           | 14             | 14       |               |                |          |                                 |                |          | 44                                 | 44             | 44       | 58        | 58             | 58       |
| Mali                         | 56              |                |                |          | 3                                 | 3              | 3        | 45                           | 45             | 45       |               |                |          |                                 |                |          | 8                                  | 8              | 8        | 56        | 56             | 56       |
| Mauritania                   | 18              |                |                |          |                                   |                |          | 15                           | 15             | 15       |               |                |          |                                 |                |          |                                    |                |          | 15        | 15             | 15       |
| Mauritius                    | 13              |                |                |          | 2                                 | 2              | 2        |                              |                |          |               |                |          |                                 |                |          | 11                                 | 11             | 11       | 13        | 13             | 13       |
| Mozambique                   | 58              |                |                |          | 45                                | 45             | 45       | 1                            | 1              | 1        | 12            | 12             | 12       |                                 |                |          |                                    |                |          | 58        | 58             | 58       |
| Namibia                      | 2               |                |                |          |                                   |                |          | 2                            | 2              | 2        |               |                |          |                                 |                |          |                                    |                |          | 2         | 2              | 2        |
| Niger                        | 88              |                |                |          |                                   |                |          | 88                           | 88             | 88       |               |                |          |                                 |                |          |                                    |                |          | 88        | 88             | 88       |
| Nigeria                      | 12              |                |                |          |                                   |                |          | 2                            | 2              | 2        |               |                |          |                                 |                |          | 10                                 | 10             | 9        | 12        | 12             | 11       |
| Rwanda                       | 9               |                |                |          |                                   |                |          | 9                            | 9              | 9        |               |                |          |                                 |                |          |                                    |                |          | 9         | 9              | 9        |
| Sao Tome & Principe          | 1               |                |                |          |                                   |                |          | 1                            | 1              | 1        |               |                |          |                                 |                |          |                                    |                |          | 1         | 1              | 1        |
| Senegal                      | 22              |                |                |          |                                   |                |          | 10                           | 10             | 10       |               |                |          |                                 |                |          | 12                                 | 12             | 12       | 22        | 22             | 22       |
| Seychelles                   | 9               |                |                |          |                                   |                |          | 1                            | 1              | 1        |               |                |          |                                 |                |          | 9                                  | 9              | 9        | 9         | 9              | 9        |
| Sierra Leone                 | 35              |                |                |          |                                   |                |          | 13                           | 13             | 13       |               |                |          |                                 |                |          | 22                                 | 22             | 22       | 35        | 35             | 35       |
| Somalia                      | 18              |                |                |          | 10                                | 10             | 10       | 8                            | 8              | 8        |               |                |          |                                 |                |          |                                    |                |          | 18        | 18             | 18       |
| Swaziland                    | 10              |                |                |          | 10                                | 9              | 9        |                              |                |          |               |                |          |                                 |                |          |                                    |                |          | 10        | 9              | 9        |
| Tanzania                     | 22              |                |                |          |                                   |                |          | 7                            | 6              | 6        | 15            | 15             | 15       |                                 |                |          |                                    |                |          | 22        | 21             | 21       |
| Togo                         | 23              |                |                |          | 6                                 | 6              | 6        | 2                            | 2              | 2        |               |                |          |                                 |                |          | 15                                 | 15             | 15       | 23        | 23             | 22       |
| Uganda                       | 5               |                |                |          |                                   |                |          | 5                            | 5              | 5        |               |                |          |                                 |                |          |                                    |                |          | 5         | 5              | 5        |
| Zambia                       | 37              |                |                |          |                                   |                |          | 7                            | 7              | 7        |               |                |          |                                 |                |          | 30                                 | 30             | 30       | 37        | 37             | 37       |
| Zimbabwe                     | 154             |                |                |          |                                   |                |          | 10                           | 10             | 10       |               |                |          |                                 |                |          | 144                                | 144            | 141      | 154       | 154            | 151      |
| * Total Africa               | 1.691           |                |                |          | 117                               | 116            | 115      | 719                          | 713            | 697      | 48            | 48             | 48       | 802                             | 795            | 788      | 1.687                              | 1.672          | 1.649    |           |                |          |

Table 4.3.1 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 10<sup>th</sup> EDF (continued)

Overall situation by country (EUR million)

|                                | 10 th EDF       | Appropriations |                |          | B Envelope - National Allocations |                |          | Compensation export earnings |                |          | Emergency aid |                |          | Heavily indebted poor countries |                |          | Other choics with budgetary impact |                |          | TOTAL     |                |          |
|--------------------------------|-----------------|----------------|----------------|----------|-----------------------------------|----------------|----------|------------------------------|----------------|----------|---------------|----------------|----------|---------------------------------|----------------|----------|------------------------------------|----------------|----------|-----------|----------------|----------|
|                                | Cumulative 2018 | Decisions      | Assigned funds | Payments | Decisions                         | Assigned funds | Payments | Decisions                    | Assigned funds | Payments | Decisions     | Assigned funds | Payments | Decisions                       | Assigned funds | Payments | Decisions                          | Assigned funds | Payments | Decisions | Assigned funds | Payments |
| Antigua & Barbuda              |                 | 9              |                |          |                                   | 9              | 9        |                              | 9              |          |               |                |          |                                 |                |          |                                    |                |          | 9         | 9              | 9        |
| Bahamas                        |                 | 0              |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                    |                |          |           |                |          |
| Barbados                       |                 | 6              |                |          |                                   |                |          |                              |                |          |               |                |          |                                 | 6              | 6        | 5                                  |                | 6        | 6         | 5              |          |
| Belize                         |                 | 5              |                |          |                                   | 4              | 4        | 4                            | 1              | 1        | 1             |                |          |                                 |                |          |                                    |                | 5        | 4         | 4              |          |
| Dominica                       |                 | 14             |                |          |                                   | 8              | 7        | 7                            |                |          |               |                |          |                                 | 7              | 7        | 4                                  |                | 14       | 14        | 11             |          |
| Dominican Republic             |                 | 32             |                |          |                                   | 29             | 29       | 29                           | 4              | 3        | 3             |                |          |                                 |                |          |                                    |                | 32       | 32        | 32             |          |
| Grenada                        |                 | 11             |                |          |                                   |                |          |                              | 2              | 2        | 2             | 0              | 0        | 0                               | 9              | 9        | 9                                  |                | 11       | 11        | 11             |          |
| Guyana                         |                 | 0              |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                    |                |          |           |                |          |
| Haiti                          |                 | 127            |                |          |                                   | 5              | 5        | 2                            | 68             | 65       | 64            |                |          |                                 | 54             | 54       | 54                                 |                | 127      | 124       | 119            |          |
| Jamaica                        |                 | 53             |                |          |                                   | 26             | 26       | 21                           | 26             | 26       | 26            |                |          |                                 |                |          |                                    |                | 53       | 52        | 47             |          |
| Saint Kitts & Nevis            |                 | 2              |                |          |                                   | 2              | 2        | 1                            |                |          |               |                |          |                                 |                |          |                                    |                | 2        | 2         | 1              |          |
| Saint Lucia                    |                 | 2              |                |          |                                   |                |          |                              | 1              | 1        | 1             |                |          |                                 | 1              | 1        | 1                                  |                | 2        | 2         | 2              |          |
| Saint Vincent & the Grenadines |                 | 3              |                |          |                                   | 0              | 0        | 0                            |                |          |               |                |          |                                 | 2              | 2        | 1                                  |                | 3        | 2         | 2              |          |
| Suriname                       |                 | 0              |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                    |                |          |           |                |          |
| Trinidad & Tobago              |                 | 0              |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                    |                |          |           |                |          |
| * Total Caribbean              |                 | 264            |                |          |                                   | 83             | 82       | 73                           | 102            | 99       | 97            | 0              | 0        | 0                               | 78             | 78       | 74                                 |                | 263      | 259       | 245            |          |
| Cook Islands                   |                 | 0              |                |          |                                   |                |          |                              |                |          |               |                |          |                                 | 0              | 0        | 0                                  |                | 0        | 0         | 0              |          |
| East Timor                     |                 | 0              |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                    |                |          |           |                |          |
| Fiji                           |                 | 4              |                |          |                                   |                |          |                              | 4              | 4        | 4             |                |          |                                 |                |          |                                    |                | 4        | 4         | 4              |          |
| Kiribati                       |                 | 1              |                |          |                                   |                |          |                              | 1              | 1        | 1             |                |          |                                 |                |          |                                    |                | 1        | 1         | 1              |          |
| Marshall Islands               |                 | 0              |                |          |                                   |                |          |                              |                |          |               |                |          |                                 | 0              | 0        | 0                                  |                | 0        | 0         | 0              |          |
| Micronesia                     |                 | 0              |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                    |                |          |           |                |          |
| Nauru                          |                 | 0              |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                    |                |          |           |                |          |
| Niue                           |                 | 0              |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                    |                |          |           |                |          |
| Palau                          |                 | 0              |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                    |                |          |           |                |          |
| Papua New Guinea               |                 | 1              |                |          |                                   |                |          |                              | 1              | 1        | 1             |                |          |                                 |                |          |                                    |                | 1        | 1         | 1              |          |
| Solomon Islands                |                 | 18             |                |          |                                   |                |          |                              |                |          |               |                |          |                                 | 18             | 18       | 18                                 |                | 18       | 18        | 18             |          |
| Tonga                          |                 | 8              |                |          |                                   |                |          |                              | 8              | 8        | 8             |                |          |                                 |                |          |                                    |                | 8        | 8         | 8              |          |
| Tuvalu                         |                 | 2              |                |          |                                   |                |          |                              | 2              | 2        | 2             |                |          |                                 |                |          |                                    |                | 2        | 2         | 2              |          |
| Vanuatu                        |                 | 1              |                |          |                                   |                |          |                              | 1              | 1        | 1             |                |          |                                 |                |          |                                    |                | 1        | 1         | 1              |          |
| Western Samoa                  |                 | 12             |                |          |                                   | 2              | 2        | 2                            | 4              | 4        | 4             |                |          |                                 | 6              | 6        | 6                                  |                | 12       | 12        | 12             |          |
| * Total Pacific                |                 | 45             |                |          |                                   | 2              | 2        | 2                            | 19             | 19       | 19            |                |          |                                 | 24             | 24       | 24                                 |                | 45       | 45        | 45             |          |
| ACP                            |                 | 2.000          |                |          |                                   | 203            | 200      | 190                          | 840            | 831      | 813           | 49             | 49       | 49                              | 904            | 896      | 886                                |                | 1.995    | 1.976     | 1.938          |          |
| Turks & Caicos Islands         |                 | 4              |                |          |                                   |                |          |                              | 4              | 4        | 4             |                |          |                                 |                |          |                                    |                | 4        | 4         | 4              |          |
| * Total British OCT            |                 | 4              |                |          |                                   |                |          |                              | 4              | 4        | 4             |                |          |                                 |                |          |                                    |                | 4        | 4         | 4              |          |
| French Polynesia               |                 | 2              |                |          |                                   |                |          |                              | 2              | 2        | 2             |                |          |                                 |                |          |                                    |                | 2        | 2         | 2              |          |
| Mayotte                        |                 | 6              |                |          |                                   |                |          |                              |                |          |               |                |          |                                 | 6              | 6        | 6                                  |                | 6        | 6         | 6              |          |
| Wallis & Futuna                |                 | 3              |                |          |                                   |                |          |                              | 3              | 2        | 1             |                |          |                                 |                |          |                                    |                | 3        | 2         | 1              |          |
| * Total French OCT             |                 | 11             |                |          |                                   |                |          |                              | 4              | 4        | 3             |                |          |                                 | 6              | 6        | 6                                  |                | 10       | 10        | 9              |          |
| OCT                            |                 | 15             |                |          |                                   |                |          |                              | 9              | 8        | 8             |                |          |                                 | 6              | 6        | 6                                  |                | 15       | 14        | 14             |          |
| TOTAL: ACP+OCT                 |                 | 2.015          |                |          |                                   | 203            | 200      | 190                          | 848            | 839      | 821           | 49             | 49       | 49                              | 910            | 902      | 892                                |                | 2.010    | 1.990     | 1.952          |          |

Table 4.3.2 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 10<sup>th</sup> EDF

Overall situation by country (EUR million)

| 10 th EDF                    | Appropriations | B Envelope - National Allocations |                |          | Compensation export earnings |                |          | Emergency aid |                |          | Heavily indebted poor countries |                |          | Other chocs with budgetary impact |                |          | TOTAL     |                |          |
|------------------------------|----------------|-----------------------------------|----------------|----------|------------------------------|----------------|----------|---------------|----------------|----------|---------------------------------|----------------|----------|-----------------------------------|----------------|----------|-----------|----------------|----------|
| Cumulative 2018              |                | Decisions                         | Assigned funds | Payments | Decisions                    | Assigned funds | Payments | Decisions     | Assigned funds | Payments | Decisions                       | Assigned funds | Payments | Decisions                         | Assigned funds | Payments | Decisions | Assigned funds | Payments |
| Angola                       | 4              |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Benin                        | 46             |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Botswana                     | 39             |                                   |                |          | (0)                          | 0              | 1        |               |                |          |                                 |                |          |                                   |                |          | (0)       | 0              | 1        |
| Burkina Faso                 | 56             |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Burundi                      | 51             |                                   |                |          |                              |                |          | 0             | 0              | 0        |                                 |                |          |                                   |                |          | 0         | 0              | 0        |
| Cameroon                     | 13             |                                   |                |          |                              |                |          |               | 0              | 0        |                                 |                |          |                                   |                |          |           | 0              | 0        |
| Cape Verde                   | 9              |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Central African Republic     | 40             |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Chad                         | 36             |                                   |                |          |                              |                |          | 0             | (0)            | (0)      |                                 |                |          |                                   |                |          | 0         | (0)            | (0)      |
| Comoros                      | 10             |                                   |                |          |                              |                | 0        |               |                |          |                                 |                |          |                                   |                |          |           | 0              | 0        |
| Congo (Brazzaville)          | 6              |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Democratic Republic of Congo | 140            |                                   |                |          |                              |                |          |               |                |          |                                 |                |          | 0                                 | (0)            | 0        | 0         | (0)            | 0        |
| Djibouti                     | 10             |                                   |                |          |                              |                |          | 0             | 0              | 3        |                                 |                |          |                                   |                |          | 0         | 0              | 3        |
| Eritrea                      | 5              |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Ethiopia                     | 95             |                                   |                |          |                              |                |          |               | 0              | 6        |                                 |                |          |                                   |                |          |           | 0              | 6        |
| Gabon                        | 0              |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Gambia                       | 4              |                                   |                |          |                              |                |          | 0             | (0)            | 0        |                                 |                |          |                                   |                |          | 0         | (0)            | 0        |
| Ghana                        | 41             |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Guinea Bissau                | 20             |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   | 0              | (0)      |           | 0              | (0)      |
| Guinea (Conakry)             | 59             |                                   |                |          |                              |                |          | (1)           | (1)            | 1        |                                 |                |          |                                   |                |          | (1)       | (1)            | 1        |
| Ivory Coast                  | 156            |                                   |                |          | (1)                          | (1)            | 0        |               |                |          |                                 |                |          |                                   |                |          | (1)       | (1)            | 0        |
| Kenya                        | 84             |                                   |                |          |                              |                |          |               | 0              | 6        |                                 |                |          |                                   |                |          |           | 0              | 6        |
| Lesotho                      | 26             |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Liberia                      | 41             |                                   |                |          |                              |                |          | 0             | (0)            | (0)      |                                 |                |          |                                   |                |          | 0         | (0)            | (0)      |
| Madagascar                   | 48             |                                   |                |          |                              |                |          | (0)           | (0)            | 1        |                                 |                |          |                                   |                |          | (0)       | (0)            | 1        |
| Malawi                       | 58             |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Mali                         | 56             |                                   |                |          |                              |                |          | 0             | (0)            | (0)      |                                 |                |          |                                   |                |          | 0         | (0)            | (0)      |
| Mauritania                   | 18             |                                   |                |          |                              |                |          | (2)           | (3)            | 0        |                                 |                |          |                                   |                |          | (2)       | (3)            | 0        |
| Mauritius                    | 13             |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Mozambique                   | 58             |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Namibia                      | 2              |                                   |                |          |                              |                |          | (0)           | (0)            | (0)      |                                 |                |          |                                   |                |          | (0)       | (0)            | (0)      |
| Niger                        | 88             |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Nigeria                      | 12             |                                   |                |          |                              |                |          |               |                |          |                                 |                |          | 0                                 | 0              | 0        | 0         | 0              | 0        |
| Rwanda                       | 9              |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Sao Tome & Principe          | 1              |                                   |                |          |                              |                |          | (0)           |                |          |                                 |                |          |                                   |                |          | (0)       |                |          |
| Senegal                      | 22             |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Seychelles                   | 9              |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Sierra Leone                 | 35             |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Somalia                      | 18             |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Swaziland                    | 10             |                                   |                |          |                              |                | 0        | 1             |                |          |                                 |                |          |                                   |                |          |           | 0              | 1        |
| Tanzania                     | 22             |                                   |                |          |                              |                |          | 0             | (0)            | 0        |                                 |                |          |                                   |                |          | 0         | (0)            | 0        |
| Togo                         | 23             |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Uganda                       | 5              |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Zambia                       | 37             |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Zimbabwe                     | 154            |                                   |                |          |                              |                |          |               |                |          |                                 |                |          | (0)                               | (0)            | 1        | (0)       | (0)            | 1        |
| * Total Africa               | 1.691          |                                   |                |          | (1)                          | (1)            | 2        | (4)           | (4)            | 17       |                                 |                |          | (0)                               | (0)            | 1        | (6)       | (5)            | 20       |

Table 4.3.2 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 10<sup>th</sup> EDF

Overall situation by country (EUR million)

|                                | 10 th EDF<br>Cumulative 2018 | Appropriations |                   |          | B Envelope - National Allocations |                   |          | Compensation export earnings |                   |           | Emergency aid |                   |          | Heavily indebted poor countries |                   |          | Other chocs with budgetary<br>Impact |                   |            | TOTAL     |                   |          |
|--------------------------------|------------------------------|----------------|-------------------|----------|-----------------------------------|-------------------|----------|------------------------------|-------------------|-----------|---------------|-------------------|----------|---------------------------------|-------------------|----------|--------------------------------------|-------------------|------------|-----------|-------------------|----------|
|                                |                              | Decisions      | Assigned<br>funds | Payments | Decisions                         | Assigned<br>funds | Payments | Decisions                    | Assigned<br>funds | Payments  | Decisions     | Assigned<br>funds | Payments | Decisions                       | Assigned<br>funds | Payments | Decisions                            | Assigned<br>funds | Payments   | Decisions | Assigned<br>funds | Payments |
| Antigua & Barbuda              | 9                            |                |                   |          |                                   |                   |          |                              |                   |           |               |                   |          |                                 |                   |          |                                      |                   |            |           |                   |          |
| Bahamas                        | 0                            |                |                   |          |                                   |                   |          |                              |                   |           |               |                   |          |                                 |                   |          |                                      |                   |            |           |                   |          |
| Barbados                       | 6                            |                |                   |          |                                   |                   |          |                              |                   |           |               |                   |          |                                 |                   |          |                                      |                   |            |           |                   |          |
| Belize                         | 5                            |                |                   |          | 0                                 | (0)               |          | (0)                          | (0)               | 0         |               |                   |          |                                 |                   |          |                                      |                   |            | (0)       | (0)               | 0        |
| Dominica                       | 14                           |                |                   |          | 0                                 | (0)               |          |                              |                   |           |               |                   |          |                                 | 0                 | 0        | 3                                    | 0                 | 0          | (0)       | (0)               | 3        |
| Dominican Republic             | 32                           |                |                   |          | 0                                 | (0)               |          | 0                            | (0)               | (0)       |               |                   |          |                                 |                   |          |                                      | 0                 | 0          | (0)       | (0)               | (0)      |
| Grenada                        | 11                           |                |                   |          |                                   |                   |          |                              |                   |           |               | 0                 | (0)      |                                 |                   |          |                                      | 0                 | 0          | (0)       | (0)               |          |
| Guyana                         | 0                            |                |                   |          |                                   |                   |          |                              |                   |           |               |                   |          |                                 |                   |          |                                      |                   |            |           |                   |          |
| Haiti                          | 127                          |                |                   |          |                                   | 0                 | (0)      | 0                            | (1)               | 5         |               |                   |          |                                 | (0)               | (0)      | (0)                                  | (0)               | (0)        | (0)       | (1)               | 5        |
| Jamaica                        | 53                           |                |                   |          | 0                                 | 3                 | 6        |                              |                   |           |               |                   |          |                                 |                   |          |                                      | 0                 | 3          | 6         | 0                 | 6        |
| Saint Kitts & Nevis            | 2                            |                |                   |          |                                   | 0                 | (0)      |                              |                   |           |               |                   |          |                                 |                   |          |                                      |                   | 0          | (0)       | (0)               | (0)      |
| Saint Lucia                    | 2                            |                |                   |          |                                   |                   |          |                              |                   |           |               |                   |          |                                 | (0)               | (0)      | 0                                    | (0)               | (0)        | (0)       | (0)               | 0        |
| Saint Vincent & the Grenadines | 3                            |                |                   |          |                                   |                   |          |                              |                   |           |               |                   |          |                                 | 0                 | 0        | 0                                    | 0                 | 0          | 0         | 0                 | 0        |
| Suriname                       | 0                            |                |                   |          |                                   |                   |          |                              |                   |           |               |                   |          |                                 |                   |          |                                      |                   |            |           |                   |          |
| Trinidad & Tobago              | 0                            |                |                   |          |                                   |                   |          |                              |                   |           |               |                   |          |                                 |                   |          |                                      |                   |            |           |                   |          |
| <b>* Total Caribbean</b>       | <b>264</b>                   |                |                   |          | <b>0</b>                          | <b>3</b>          | <b>5</b> | <b>(0)</b>                   | <b>(1)</b>        | <b>5</b>  | <b>0</b>      | <b>(0)</b>        |          | <b>(0)</b>                      | <b>(0)</b>        | <b>3</b> | <b>(0)</b>                           | <b>1</b>          | <b>13</b>  |           |                   |          |
| Cook Islands                   | 0                            |                |                   |          |                                   |                   |          |                              |                   |           |               |                   |          |                                 |                   |          |                                      |                   |            |           |                   |          |
| East Timor                     | 0                            |                |                   |          |                                   |                   |          |                              |                   |           |               |                   |          |                                 |                   |          |                                      |                   |            |           |                   |          |
| Fiji                           | 4                            |                |                   |          |                                   |                   |          | 0                            | (0)               |           |               |                   |          |                                 |                   |          |                                      | 0                 | (0)        |           |                   |          |
| Kiribati                       | 1                            |                |                   |          |                                   |                   |          | 0                            | (0)               |           |               |                   |          |                                 |                   |          |                                      | 0                 | (0)        |           |                   |          |
| Marshall Islands               | 0                            |                |                   |          |                                   |                   |          |                              |                   |           |               |                   |          |                                 | (0)               |          |                                      | (0)               |            |           |                   |          |
| Micronesia                     | 0                            |                |                   |          |                                   |                   |          |                              |                   |           |               |                   |          |                                 |                   |          |                                      |                   |            |           |                   |          |
| Nauru                          | 0                            |                |                   |          |                                   |                   |          |                              |                   |           |               |                   |          |                                 |                   |          |                                      |                   |            |           |                   |          |
| Niue                           | 0                            |                |                   |          |                                   |                   |          |                              |                   |           |               |                   |          |                                 |                   |          |                                      |                   |            |           |                   |          |
| Palau                          | 0                            |                |                   |          |                                   |                   |          |                              |                   |           |               |                   |          |                                 |                   |          |                                      |                   |            |           |                   |          |
| Papua New Guinea               | 1                            |                |                   |          |                                   |                   |          |                              |                   |           |               |                   |          |                                 |                   |          |                                      |                   |            |           |                   |          |
| Solomon Islands                | 18                           |                |                   |          |                                   |                   |          |                              |                   |           |               |                   |          |                                 |                   |          |                                      |                   |            |           |                   |          |
| Tonga                          | 8                            |                |                   |          |                                   |                   |          | (0)                          | 0                 | 0         |               |                   |          |                                 |                   |          |                                      | (0)               | 0          | 0         |                   |          |
| Tuvalu                         | 2                            |                |                   |          |                                   |                   |          |                              |                   |           |               |                   |          |                                 |                   |          |                                      |                   |            |           |                   |          |
| Vanuatu                        | 1                            |                |                   |          |                                   |                   |          |                              |                   |           |               |                   |          |                                 |                   |          |                                      |                   |            |           |                   |          |
| Western Samoa                  | 12                           |                |                   |          |                                   |                   |          |                              |                   |           |               |                   |          |                                 |                   |          |                                      |                   |            |           |                   |          |
| <b>* Total Pacific</b>         | <b>45</b>                    |                |                   |          |                                   |                   |          | <b>(0)</b>                   | <b>(0)</b>        | <b>0</b>  |               |                   |          |                                 | <b>(0)</b>        |          |                                      | <b>(0)</b>        | <b>(0)</b> | <b>0</b>  |                   |          |
| <b>ACP</b>                     | <b>2.000</b>                 |                |                   |          | <b>(1)</b>                        | <b>2</b>          | <b>8</b> | <b>(4)</b>                   | <b>(5)</b>        | <b>23</b> | <b>0</b>      | <b>(0)</b>        |          | <b>(1)</b>                      | <b>(1)</b>        | <b>4</b> | <b>(6)</b>                           | <b>(4)</b>        | <b>34</b>  |           |                   |          |
| Turks & Caicos Islands         | 4                            |                |                   |          |                                   |                   |          |                              | 0                 | 0         |               |                   |          |                                 |                   |          |                                      |                   | 0          | 0         |                   |          |
| <b>* Total British OCT</b>     | <b>4</b>                     |                |                   |          |                                   |                   |          |                              | <b>0</b>          | <b>0</b>  |               |                   |          |                                 |                   |          |                                      |                   | <b>0</b>   | <b>0</b>  |                   |          |
| French Polynesia               | 2                            |                |                   |          |                                   |                   |          | (0)                          | 0                 | (0)       |               |                   |          |                                 |                   |          |                                      | (0)               | 0          | (0)       |                   |          |
| Mayotte                        | 6                            |                |                   |          |                                   |                   |          |                              |                   |           |               |                   |          |                                 |                   |          |                                      |                   |            |           |                   |          |
| Wallis & Futuna                | 3                            |                |                   |          |                                   |                   |          | (0)                          | (0)               | 0         |               |                   |          |                                 |                   |          |                                      | (0)               | (0)        | 0         |                   |          |
| <b>* Total French OCT</b>      | <b>11</b>                    |                |                   |          |                                   |                   |          | <b>(0)</b>                   | <b>(0)</b>        | <b>0</b>  |               |                   |          |                                 |                   |          |                                      | <b>(0)</b>        | <b>(0)</b> | <b>0</b>  |                   |          |
| <b>OCT</b>                     | <b>15</b>                    |                |                   |          |                                   |                   |          | <b>(0)</b>                   | <b>(0)</b>        | <b>0</b>  |               |                   |          |                                 |                   |          |                                      | <b>(0)</b>        | <b>(0)</b> | <b>0</b>  |                   |          |
| <b>TOTAL: ACP+OCT</b>          | <b>2.015</b>                 |                |                   |          | <b>(1)</b>                        | <b>2</b>          | <b>8</b> | <b>(5)</b>                   | <b>(5)</b>        | <b>23</b> | <b>0</b>      | <b>(0)</b>        |          | <b>(1)</b>                      | <b>(1)</b>        | <b>4</b> | <b>(7)</b>                           | <b>(4)</b>        | <b>34</b>  |           |                   |          |

Table 4.4.1 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 11<sup>th</sup> EDF

Overall situation by country (EUR million)

| Overall situation by country (EUR million) |                              |                |           |                |                                   |           |                |               |           |                |                                   |           |                |          |    |  |
|--------------------------------------------|------------------------------|----------------|-----------|----------------|-----------------------------------|-----------|----------------|---------------|-----------|----------------|-----------------------------------|-----------|----------------|----------|----|--|
|                                            | 11 th EDF                    | Appropriations |           |                | B Envelope - National Allocations |           |                | Emergency aid |           |                | Other chocs with budgetary impact |           |                | TOTAL    |    |  |
|                                            | Cumulative 2018              |                | Decisions | Assigned funds | Payments                          | Decisions | Assigned funds | Payments      | Decisions | Assigned funds | Payments                          | Decisions | Assigned funds | Payments |    |  |
| A<br>C<br>P                                | Burkina Faso                 | 5              |           |                |                                   | 5         | 5              |               |           |                |                                   | 5         | 5              |          |    |  |
|                                            | Burundi                      | 12             |           |                |                                   | 6         | 6              | 6             |           |                |                                   | 6         | 6              | 6        |    |  |
|                                            | Cameroon                     | 8              |           |                |                                   | 8         | 8              | 7             |           |                |                                   | 8         | 8              | 7        |    |  |
|                                            | Cape Verde                   | 17             |           |                |                                   | 17        | 17             | 17            |           |                |                                   | 17        | 17             | 17       |    |  |
|                                            | Central African Republic     | 65             |           |                |                                   | 65        | 64             | 49            |           |                |                                   | 65        | 64             | 49       |    |  |
|                                            | Chad                         | 42             |           |                |                                   | 42        | 41             | 39            |           |                |                                   | 42        | 41             | 39       |    |  |
|                                            | Democratic Republic of Congo | 15             |           |                |                                   | 15        | 15             | 10            |           |                |                                   | 15        | 15             | 10       |    |  |
|                                            | Ethiopia                     | 106            |           |                |                                   | 106       | 106            | 106           |           |                |                                   | 106       | 106            | 106      |    |  |
|                                            | Gambia                       | 12             |           |                |                                   | 12        | 11             | 10            |           |                |                                   | 12        | 11             | 10       |    |  |
|                                            | Guinea Bissau                | 23             |           |                |                                   | 23        | 23             | 19            |           |                |                                   | 23        | 23             | 19       |    |  |
|                                            | Madagascar                   | 8              |           |                |                                   | 8         | 7              |               |           |                |                                   | 8         | 7              |          |    |  |
|                                            | Malawi                       | 0              |           |                |                                   |           |                |               |           |                |                                   |           |                |          |    |  |
|                                            | Mali                         | 10             |           |                |                                   | 10        | 10             | 5             |           |                |                                   | 10        | 10             | 5        |    |  |
|                                            | Mauritania                   | 5              |           |                |                                   | 5         | 5              |               |           |                |                                   | 5         | 5              |          |    |  |
|                                            | Niger                        | 30             |           |                |                                   | 30        | 30             | 25            |           |                |                                   | 30        | 30             | 25       |    |  |
|                                            | Nigeria                      | 10             |           |                |                                   | 10        | 10             |               |           |                |                                   | 10        | 10             |          |    |  |
|                                            | Sierra Leone                 | 0              |           |                |                                   |           |                |               |           |                |                                   |           |                |          |    |  |
|                                            | Somalia                      | 8              |           |                |                                   | 8         | 8              | 8             |           |                |                                   | 8         | 8              | 8        |    |  |
|                                            | South Soudan                 | 90             |           |                |                                   | 90        | 90             | 89            |           |                |                                   | 90        | 90             | 89       |    |  |
|                                            | Sudan                        | 128            |           |                |                                   | 28        | 28             | 27            | 100       | 100            | 100                               | 128       | 128            | 127      |    |  |
| Uganda                                     | 5                            |                |           |                | 5                                 | 5         | 2              |               |           |                | 5                                 | 5         | 2              |          |    |  |
| Zimbabwe                                   | 8                            |                |           |                | 8                                 | 8         |                |               |           |                | 8                                 | 8         |                |          |    |  |
| * Total Africa                             |                              | 605            |           |                |                                   | 499       | 497            | 419           | 100       | 100            | 100                               | 599       | 597            | 519      |    |  |
| A<br>C<br>P                                | Dominica                     | 9              |           |                |                                   |           |                |               | 9         | 9              | 9                                 | 9         | 9              | 9        |    |  |
|                                            | Haiti                        | 48             |           |                |                                   | 48        | 48             | 39            |           |                |                                   | 48        | 48             | 39       |    |  |
|                                            | Saint Lucia                  | 6              |           |                |                                   | 6         | 6              | 5             |           |                |                                   | 6         | 6              | 5        |    |  |
|                                            | Grenadines                   | 7              |           |                |                                   | 7         | 7              | 5             |           |                |                                   | 7         | 7              | 5        |    |  |
|                                            | * Total Caribbean            |                | 70        |                |                                   |           | 61             | 60            | 49        | 9              | 9                                 | 9         | 70             | 69       | 58 |  |
|                                            | East Timor                   | 2              |           |                |                                   | 2         | 2              | 2             |           |                |                                   | 2         | 2              | 2        |    |  |
|                                            | Fiji                         | 17             |           |                |                                   | 17        | 17             | 14            |           |                |                                   | 17        | 17             | 14       |    |  |
|                                            | Marshall Islands             | 2              |           |                |                                   | 2         | 2              |               |           |                |                                   | 2         | 2              |          |    |  |
|                                            | Micronesia                   | 2              |           |                |                                   | 2         | 2              | 2             |           |                |                                   | 2         | 2              | 2        |    |  |
|                                            | Palau                        | 1              |           |                |                                   | 1         | 1              |               |           |                |                                   | 1         | 1              |          |    |  |
|                                            | Papua New Guinea             | 3              |           |                |                                   | 3         | 3              | 1             |           |                |                                   | 3         | 3              | 1        |    |  |
|                                            | Tonga                        | 3              |           |                |                                   | 3         | 3              | 3             |           |                |                                   | 3         | 3              | 3        |    |  |
| Vanuatu                                    | 13                           |                |           |                | 3                                 | 3         | 3              |               |           |                | 3                                 | 3         | 3              |          |    |  |
| * Total Pacific                            |                              | 42             |           |                |                                   | 32        | 32             | 24            |           |                |                                   | 32        | 32             | 24       |    |  |
| ACP                                        |                              | 717            |           |                |                                   | 592       | 589            | 493           | 109       | 109            | 109                               | 701       | 698            | 601      |    |  |
| O<br>C<br>T                                | Anguilla                     | 3              |           |                |                                   |           |                |               | 3         | 3              | 3                                 | 3         | 3              | 3        |    |  |
|                                            | British Virgin Islands       | 2              |           |                |                                   |           |                |               |           |                |                                   | 0         |                |          |    |  |
|                                            | Montserrat                   | 0              |           |                |                                   |           |                |               | 0         | 0              | 0                                 | 0         | 0              | 0        |    |  |
|                                            | Turks & Caicos Islands       | 3              |           |                |                                   | 3         | 3              | 2             |           |                |                                   | 3         | 3              | 2        |    |  |
|                                            | * Total British OCT          |                | 8         |                |                                   |           | 3              | 3             | 2         | 3              | 3                                 | 3         | 6              | 6        | 5  |  |
| OCT                                        |                              | 8              |           |                |                                   | 3         | 3              | 2             | 3         | 3              | 3                                 | 6         | 6              | 5        |    |  |
|                                            |                              | 7              |           |                |                                   |           |                |               |           |                |                                   |           |                |          |    |  |
|                                            |                              | 7              |           |                |                                   |           |                |               |           |                |                                   |           |                |          |    |  |
|                                            |                              | 7              |           |                |                                   |           |                |               |           |                |                                   |           |                |          |    |  |
| TOTAL: ACP+OCT                             |                              | 732            |           |                |                                   | 595       | 592            | 495           | 112       | 112            | 112                               | 707       | 704            | 607      |    |  |



Table 4.4.2 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – 11<sup>th</sup> EDF

*Overall situation by country (EUR million)*

|                       | 11 th EDF                    | Appropriations B Envelope - National Allocations |                |          | Emergency aid |                |           | Other chocs with budgetary impact |                |           | TOTAL     |                |            |
|-----------------------|------------------------------|--------------------------------------------------|----------------|----------|---------------|----------------|-----------|-----------------------------------|----------------|-----------|-----------|----------------|------------|
|                       | Cumulative 2018              | Decisions                                        | Assigned funds | Payments | Decisions     | Assigned funds | Payments  | Decisions                         | Assigned funds | Payments  | Decisions | Assigned funds | Payments   |
| A<br>C<br>P           | Burkina Faso                 | 5                                                |                |          |               |                |           |                                   |                |           |           |                |            |
|                       | Burundi                      | 12                                               |                |          |               | 0              | 2         |                                   |                |           |           | 0              | 2          |
|                       | Cameroon                     | 8                                                |                |          | 0             | (0)            | 1         |                                   |                |           | 0         | (0)            | 1          |
|                       | Cape Verde                   | 17                                               |                |          |               |                |           |                                   |                |           |           |                |            |
|                       | Central African Republic     | 65                                               |                |          |               | 0              | (0)       |                                   |                |           |           | 0              | (0)        |
|                       | Chad                         | 42                                               |                |          | 0             | (0)            | 2         |                                   |                |           | 0         | (0)            | 2          |
|                       | Democratic Republic of Congo | 15                                               |                |          |               |                |           |                                   |                |           |           |                |            |
|                       | Ethiopia                     | 106                                              |                |          | 0             | (0)            | 18        |                                   |                |           | 0         | (0)            | 18         |
|                       | Gambia                       | 12                                               |                |          |               | 0              | 4         |                                   |                |           |           | 0              | 4          |
|                       | Guinea Bissau                | 23                                               |                |          | 0             | 2              | 6         |                                   |                |           | 0         | 2              | 6          |
|                       | Madagascar                   | 8                                                |                |          | 0             | 7              |           |                                   |                |           | 0         | 7              |            |
|                       | Malawi                       | 0                                                |                |          |               |                |           |                                   |                |           |           |                |            |
|                       | Mali                         | 10                                               |                |          |               |                |           |                                   |                |           |           |                |            |
|                       | Mauritania                   | 5                                                |                |          |               |                |           |                                   |                |           |           |                |            |
|                       | Niger                        | 30                                               |                |          |               |                |           |                                   |                |           |           |                |            |
|                       | Nigeria                      | 10                                               |                |          |               |                |           |                                   |                |           |           |                |            |
|                       | Sierra Leone                 | 0                                                |                |          |               |                |           |                                   |                |           |           |                |            |
|                       | Somalia                      | 8                                                |                |          |               |                |           |                                   |                |           |           |                |            |
|                       | South Soudan                 | 90                                               |                |          |               | 0              | 8         |                                   |                |           |           | 0              | 8          |
|                       | Sudan                        | 128                                              |                |          | 0             | (0)            | 0         |                                   | 0              | 80        | 0         | (0)            | 80         |
|                       | Uganda                       | 5                                                |                |          |               |                |           |                                   |                |           |           |                |            |
|                       | Zimbabwe                     | 8                                                |                |          |               |                |           |                                   |                |           |           |                |            |
|                       | <b>* Total Africa</b>        | <b>605</b>                                       |                |          | <b>0</b>      | <b>8</b>       | <b>41</b> |                                   | <b>0</b>       | <b>80</b> | <b>0</b>  | <b>8</b>       | <b>121</b> |
| A<br>C<br>P           | Dominica                     | 9                                                |                |          |               |                |           |                                   |                |           |           |                |            |
|                       | Haiti                        | 48                                               |                |          | 0             | 0              | 3         |                                   |                |           | 0         | 0              | 3          |
|                       | Saint Lucia                  | 6                                                |                |          |               |                |           |                                   |                |           |           |                |            |
|                       | Grenadines                   | 7                                                |                |          |               |                |           |                                   |                |           |           |                |            |
|                       | <b>* Total Caribbean</b>     | <b>70</b>                                        |                |          | <b>0</b>      | <b>0</b>       | <b>3</b>  |                                   |                |           | <b>0</b>  | <b>0</b>       | <b>3</b>   |
|                       | East Timor                   | 2                                                |                |          |               | 0              | 1         |                                   |                |           |           | 0              | 1          |
|                       | Fiji                         | 17                                               |                |          |               | 0              | 2         |                                   |                |           |           | 0              | 2          |
|                       | Marshall Islands             | 2                                                |                |          |               |                |           |                                   |                |           |           |                |            |
|                       | Micronesia                   | 2                                                |                |          |               |                |           |                                   |                |           |           |                |            |
|                       | Palau                        | 1                                                |                |          |               |                |           |                                   |                |           |           |                |            |
| A<br>C<br>P           | Papua New Guinea             | 3                                                |                |          |               | 0              | 1         |                                   |                |           |           | 0              | 1          |
|                       | Tonga                        | 3                                                |                |          | 2             | 2              | 2         |                                   |                |           | 2         | 2              | 2          |
|                       | Vanuatu                      | 13                                               |                |          |               |                |           |                                   |                |           |           |                |            |
|                       | <b>* Total Pacific</b>       | <b>42</b>                                        |                |          | <b>2</b>      | <b>2</b>       | <b>6</b>  |                                   |                |           | <b>2</b>  | <b>2</b>       | <b>6</b>   |
|                       | <b>ACP</b>                   | <b>717</b>                                       |                |          | <b>2</b>      | <b>10</b>      | <b>50</b> |                                   | <b>0</b>       | <b>80</b> | <b>2</b>  | <b>10</b>      | <b>130</b> |
| O<br>C<br>T           | Anguilla                     | 3                                                |                |          |               |                |           | 3                                 | 3              | 3         | 3         | 3              | 3          |
|                       | British Virgin Islands       | 2                                                |                |          | 0             |                |           |                                   |                |           | 0         |                |            |
|                       | Montserrat                   | 0                                                |                |          |               |                |           | 0                                 | 0              | 0         | 0         | 0              | 0          |
|                       | Turks & Caicos Islands       | 3                                                |                |          | 3             | 3              | 2         |                                   |                |           | 3         | 3              | 2          |
|                       | <b>* Total British OCT</b>   | <b>8</b>                                         |                |          | <b>3</b>      | <b>3</b>       | <b>2</b>  | <b>3</b>                          | <b>3</b>       | <b>3</b>  | <b>6</b>  | <b>6</b>       | <b>5</b>   |
|                       | <b>OCT</b>                   | <b>8</b>                                         |                |          | <b>3</b>      | <b>3</b>       | <b>2</b>  | <b>3</b>                          | <b>3</b>       | <b>3</b>  | <b>6</b>  | <b>6</b>       | <b>5</b>   |
|                       |                              | 7                                                |                |          |               |                |           |                                   |                |           |           |                |            |
|                       |                              | 7                                                |                |          |               |                |           |                                   |                |           |           |                |            |
|                       |                              | 7                                                |                |          |               |                |           |                                   |                |           |           |                |            |
|                       |                              | 7                                                |                |          |               |                |           |                                   |                |           |           |                |            |
|                       |                              | 7                                                |                |          |               |                |           |                                   |                |           |           |                |            |
| <b>TOTAL: ACP+OCT</b> |                              | <b>732</b>                                       |                |          | <b>5</b>      | <b>13</b>      | <b>52</b> | <b>3</b>                          | <b>3</b>       | <b>83</b> | <b>8</b>  | <b>16</b>      | <b>135</b> |

Table 4.5.1 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – All EDF

Overall situation by country (EUR million)

| Overall situation by country (EUR millions) |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |       |  |  |
|---------------------------------------------|----------------|----------------|----------|-----------------------------------|----------------|----------|------------------------------|----------------|----------|---------------|----------------|----------|---------------------------------|----------------|----------|-----------------------------------|----------------|----------|-------|--|--|
| All EDF                                     | Appropriations |                |          | B Envelope - National Allocations |                |          | Compensation export earnings |                |          | Emergency aid |                |          | Heavily indebted poor countries |                |          | Other chocs with budgetary impact |                |          | TOTAL |  |  |
| Cumulative 2018                             | Decisions      | Assigned funds | Payments | Decisions                         | Assigned funds | Payments | Decisions                    | Assigned funds | Payments | Decisions     | Assigned funds | Payments | Decisions                       | Assigned funds | Payments | Decisions                         | Assigned funds | Payments |       |  |  |
| Angola                                      | 29             |                |          |                                   |                |          | 29                           | 29             | 29       |               |                |          |                                 |                |          | 29                                | 29             | 29       |       |  |  |
| Benin                                       | 47             |                |          |                                   |                |          | 2                            | 2              | 2        |               |                |          |                                 | 45             | 45       | 45                                | 47             | 47       | 47    |  |  |
| Botswana                                    | 75             |                |          | 38                                | 38             | 37       |                              |                |          |               |                |          |                                 | 37             | 37       | 37                                | 75             | 74       | 74    |  |  |
| Burkina Faso                                | 61             |                |          | 19                                | 19             | 19       | 27                           | 27             | 22       |               |                |          |                                 | 14             | 14       | 14                                | 61             | 61       | 56    |  |  |
| Burundi                                     | 113            |                |          | 7                                 | 7              | 7        | 58                           | 57             | 57       | 8             | 8              | 8        | 35                              | 35             | 35       | 107                               | 106            | 106      |       |  |  |
| Cameroon                                    | 26             |                |          |                                   |                |          | 26                           | 26             | 25       |               |                |          |                                 |                |          | 26                                | 26             | 25       |       |  |  |
| Cape Verde                                  | 32             |                |          |                                   |                |          | 23                           | 23             | 23       |               |                |          | 9                               | 9              | 9        | 32                                | 32             | 32       |       |  |  |
| Central African Republic                    | 114            |                |          | 4                                 | 4              | 4        | 83                           | 83             | 67       | 2             | 2              | 2        | 25                              | 25             | 25       | 114                               | 114            | 98       |       |  |  |
| Chad                                        | 94             |                |          |                                   |                |          | 94                           | 93             | 90       |               |                |          |                                 |                |          | 94                                | 93             | 90       |       |  |  |
| Comoros                                     | 16             |                |          | 0                                 | 0              | 0        | 6                            | 6              | 6        | 2             | 2              | 2        | 7                               | 7              | 7        | 16                                | 16             | 16       |       |  |  |
| Congo (Brazzaville)                         | 12             |                |          |                                   |                |          | 10                           | 10             | 10       | 2             | 2              | 2        |                                 |                |          | 12                                | 12             | 12       |       |  |  |
| Democratic Republic of Congo                | 253            |                |          |                                   |                |          | 148                          | 148            | 143      |               |                |          | 106                             | 99             | 96       | 253                               | 247            | 239      |       |  |  |
| Djibouti                                    | 10             |                |          |                                   |                |          | 10                           | 10             | 7        |               |                |          |                                 |                |          | 10                                | 10             | 7        |       |  |  |
| Eritrea                                     | 5              |                |          |                                   |                |          | 5                            | 5              | 5        |               |                |          |                                 |                |          | 5                                 | 5              | 5        |       |  |  |
| Ethiopia                                    | 245            |                |          |                                   |                |          | 245                          | 244            | 240      |               |                |          |                                 |                |          | 245                               | 244            | 240      |       |  |  |
| Gabon                                       | 36             |                |          | 35                                | 34             | 33       | 1                            | 1              | 1        |               |                |          |                                 |                |          | 36                                | 35             | 34       |       |  |  |
| Gambia                                      | 17             |                |          | 1                                 | 1              | 1        | 16                           | 16             | 15       |               |                |          |                                 |                |          | 17                                | 17             | 16       |       |  |  |
| Ghana                                       | 82             |                |          | 39                                | 39             | 39       | 2                            | 2              | 2        |               |                |          | 41                              | 41             | 41       | 82                                | 82             | 82       |       |  |  |
| Guinea Bissau                               | 47             |                |          | 3                                 | 3              | 3        | 27                           | 27             | 23       |               |                |          | 17                              | 17             | 16       | 47                                | 46             | 43       |       |  |  |
| Guinea (Conakry)                            | 84             |                |          |                                   |                |          | 83                           | 83             | 82       |               |                |          |                                 |                |          | 83                                | 83             | 82       |       |  |  |
| Ivory Coast                                 | 351            |                |          | 19                                | 19             | 19       | 204                          | 204            | 204      | 12            | 12             | 12       | 115                             | 115            | 115      | 350                               | 349            | 349      |       |  |  |
| Kenya                                       | 105            |                |          |                                   |                |          | 105                          | 104            | 100      |               |                |          |                                 |                |          | 105                               | 104            | 100      |       |  |  |
| Lesotho                                     | 26             |                |          |                                   |                |          | 5                            | 5              | 5        |               |                |          | 21                              | 21             | 21       | 26                                | 26             | 26       |       |  |  |
| Liberia                                     | 65             |                |          |                                   |                |          | 31                           | 31             | 31       | 7             | 7              | 7        | 26                              | 26             | 26       | 65                                | 64             | 64       |       |  |  |
| Madagascar                                  | 62             |                |          |                                   |                |          | 62                           | 61             | 52       |               |                |          |                                 |                |          | 62                                | 61             | 52       |       |  |  |
| Malawi                                      | 79             |                |          | 10                                | 10             | 10       | 25                           | 25             | 25       |               |                |          | 44                              | 44             | 44       | 79                                | 79             | 79       |       |  |  |
| Mali                                        | 107            |                |          | 4                                 | 4              | 4        | 95                           | 94             | 89       |               |                |          | 8                               | 8              | 8        | 107                               | 107            | 102      |       |  |  |
| Mauritania                                  | 86             |                |          | 58                                | 58             | 58       | 26                           | 25             | 20       |               |                |          |                                 |                |          | 84                                | 83             | 78       |       |  |  |
| Mauritius                                   | 13             |                |          | 2                                 | 2              | 2        | 0                            | 0              | 0        |               |                |          | 11                              | 11             | 11       | 13                                | 13             | 13       |       |  |  |
| Mozambique                                  | 62             |                |          | 45                                | 45             | 45       | 5                            | 5              | 5        | 12            | 12             | 12       |                                 |                |          | 62                                | 62             | 62       |       |  |  |
| Namibia                                     | 2              |                |          |                                   |                |          | 2                            | 2              | 2        |               |                |          |                                 |                |          | 2                                 | 2              | 2        |       |  |  |
| Niger                                       | 184            |                |          | 52                                | 52             | 52       | 131                          | 131            | 126      |               |                |          |                                 |                |          | 184                               | 183            | 178      |       |  |  |
| Nigeria                                     | 22             |                |          |                                   |                |          | 12                           | 12             | 2        |               |                |          | 10                              | 10             | 9        | 22                                | 22             | 11       |       |  |  |
| Rwanda                                      | 9              |                |          |                                   |                |          | 9                            | 9              | 9        |               |                |          |                                 |                |          | 9                                 | 9              | 9        |       |  |  |
| Sao Tome & Principe                         | 3              |                |          |                                   |                |          | 3                            | 3              | 3        |               |                |          |                                 |                |          | 3                                 | 3              | 3        |       |  |  |
| Senegal                                     | 33             |                |          |                                   |                |          | 21                           | 21             | 21       |               |                |          | 12                              | 12             | 12       | 33                                | 33             | 33       |       |  |  |
| Seychelles                                  | 10             |                |          |                                   |                |          | 1                            | 1              | 1        |               |                |          | 9                               | 9              | 9        | 10                                | 10             | 10       |       |  |  |
| Sierra Leone                                | 87             |                |          | 25                                | 25             | 25       | 40                           | 40             | 40       |               |                |          | 22                              | 22             | 22       | 87                                | 87             | 87       |       |  |  |
| Somalia                                     | 26             |                |          | 10                                | 10             | 10       | 16                           | 16             | 16       |               |                |          |                                 |                |          | 26                                | 26             | 26       |       |  |  |
| South Soudan                                | 90             |                |          |                                   |                |          | 90                           | 90             | 89       |               |                |          |                                 |                |          | 90                                | 90             | 89       |       |  |  |
| Sudan                                       | 206            |                |          |                                   |                |          | 106                          | 106            | 105      |               |                |          | 100                             | 100            | 100      | 206                               | 206            | 205      |       |  |  |
| Swaziland                                   | 10             |                |          | 10                                | 9              | 9        |                              |                |          |               |                |          |                                 |                |          | 10                                | 9              | 9        |       |  |  |
| Tanzania                                    | 26             |                |          |                                   |                |          | 11                           | 11             | 11       | 15            | 15             | 15       |                                 |                |          | 26                                | 26             | 26       |       |  |  |
| Togo                                        | 62             |                |          | 6                                 | 6              | 6        | 40                           | 40             | 40       |               |                |          | 15                              | 15             | 15       | 62                                | 62             | 61       |       |  |  |
| Uganda                                      | 47             |                |          |                                   |                |          | 47                           | 47             | 44       |               |                |          |                                 |                |          | 47                                | 47             | 44       |       |  |  |
| Zambia                                      | 56             |                |          | 11                                | 11             | 11       | 14                           | 14             | 14       |               |                |          | 30                              | 30             | 30       | 56                                | 56             | 56       |       |  |  |
| Zimbabwe                                    | 184            |                |          |                                   |                |          | 40                           | 40             | 32       |               |                |          | 144                             | 144            | 141      | 184                               | 184            | 174      |       |  |  |
| * Total Africa                              | 3.410          |                |          | 400                               | 398            | 396      | 2.038                        | 2.029          | 1.936    | 60            | 60             | 60       | 902                             | 895            | 888      | 3.400                             | 3.381          | 3.280    |       |  |  |

Table 4.5.1 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – All EDF (continued)

Overall situation by country (EUR million)

| Overall situation by country (EoR million) |                                |                |                                   |          |           |                              |          |           |                |          |           |                                 |          |           |                                   |          |           |                |          |     |
|--------------------------------------------|--------------------------------|----------------|-----------------------------------|----------|-----------|------------------------------|----------|-----------|----------------|----------|-----------|---------------------------------|----------|-----------|-----------------------------------|----------|-----------|----------------|----------|-----|
| All EDF                                    |                                | Appropriations | B Envelope - National Allocations |          |           | Compensation export earnings |          |           | Emergency aid  |          |           | Heavily indebted poor countries |          |           | Other chocs with budgetary impact |          |           | TOTAL          |          |     |
| Cumulative 2018                            |                                | Decisions      | Assigned funds                    | Payments | Decisions | Assigned funds               | Payments | Decisions | Assigned funds | Payments | Decisions | Assigned funds                  | Payments | Decisions | Assigned funds                    | Payments | Decisions | Assigned funds | Payments |     |
| ACP                                        | Antigua & Barbuda              | 9              |                                   |          | 9         | 9                            | 9        |           |                |          |           |                                 |          |           |                                   |          |           | 9              | 9        | 9   |
|                                            | Bahamas                        | 0              |                                   |          |           |                              |          |           |                |          |           |                                 |          |           |                                   |          |           | 0              |          |     |
|                                            | Barbados                       | 6              |                                   |          |           |                              |          |           |                |          |           |                                 |          | 6         | 6                                 | 5        | 6         | 6              | 5        |     |
|                                            | Belize                         | 5              |                                   |          | 4         | 4                            | 4        | 1         | 1              | 1        |           |                                 |          |           |                                   |          | 5         | 5              | 5        |     |
|                                            | Dominica                       | 28             |                                   |          | 12        | 12                           | 12       |           |                |          |           |                                 |          | 16        | 16                                | 13       | 28        | 27             | 24       |     |
|                                            | Dominican Republic             | 67             |                                   |          | 48        | 48                           | 48       | 20        | 19             | 19       |           |                                 |          |           |                                   |          | 67        | 67             | 67       |     |
|                                            | Grenada                        | 17             |                                   |          |           |                              |          | 8         | 8              | 8        | 0         | 0                               | 0        | 9         | 9                                 | 9        | 17        | 17             | 17       |     |
|                                            | Guyana                         | 9              |                                   |          | 8         | 8                            | 8        | 1         | 1              | 1        |           |                                 |          |           |                                   |          | 9         | 9              | 9        |     |
|                                            | Haiti                          | 337            |                                   |          | 5         | 5                            | 2        | 278       | 271            | 256      |           |                                 |          | 54        | 54                                | 54       | 337       | 330            | 311      |     |
|                                            | Jamaica                        | 81             |                                   |          | 28        | 28                           | 23       | 52        | 52             | 52       |           |                                 |          |           |                                   |          |           | 81             | 80       | 75  |
|                                            | Saint Kitts & Nevis            | 2              |                                   |          | 2         | 2                            | 1        |           |                |          |           |                                 |          |           |                                   |          |           | 2              | 2        | 1   |
|                                            | Saint Lucia                    | 13             |                                   |          | 5         | 5                            | 5        | 7         | 7              | 6        |           |                                 |          | 1         | 1                                 | 1        | 13        | 13             | 12       |     |
|                                            | Saint Vincent & the Grenadines | 13             |                                   |          | 5         | 5                            | 5        | 7         | 7              | 5        |           |                                 |          | 2         | 2                                 | 1        | 13        | 13             | 11       |     |
|                                            | Suriname                       | 1              |                                   |          |           |                              |          | 1         | 1              | 1        |           |                                 |          |           |                                   |          |           | 1              | 1        | 1   |
|                                            | Trinidad & Tobago              | 0              |                                   |          |           |                              |          |           |                |          |           |                                 |          |           |                                   |          |           |                |          |     |
|                                            | * Total Caribbean              |                | 589                               |          |           | 126                          | 125      | 116       | 375            | 367      | 349       | 0                               | 0        | 0         | 87                                | 87       | 83        | 588            | 579      | 548 |
|                                            | ACP                            | Cook Islands   | 1                                 |          |           |                              |          |           | 1              | 1        | 1         |                                 |          |           | 0                                 | 0        | 0         | 1              | 1        | 1   |
|                                            |                                | East Timor     | 2                                 |          |           |                              |          |           | 2              | 2        | 2         |                                 |          |           |                                   |          |           | 2              | 2        | 2   |
|                                            |                                | Fiji           | 23                                |          |           |                              |          |           | 23             | 23       | 19        |                                 |          |           |                                   |          |           | 23             | 23       | 19  |
| Kiribati                                   |                                | 3              |                                   |          |           |                              |          | 3         | 3              | 3        |           |                                 |          |           |                                   |          | 3         | 3              | 3        |     |
| Marshall Islands                           |                                | 3              |                                   |          |           |                              |          | 3         | 3              | 1        |           |                                 |          | 0         | 0                                 | 0        | 3         | 3              | 2        |     |
| Micronesia                                 |                                | 3              |                                   |          |           |                              |          | 3         | 3              | 3        |           |                                 |          |           |                                   |          | 3         | 3              | 3        |     |
| Nauru                                      |                                | 0              |                                   |          |           |                              |          | 0         | 0              | 0        |           |                                 |          |           |                                   |          | 0         | 0              | 0        |     |
| Niue                                       |                                | 1              |                                   |          |           |                              |          | 1         | 1              | 1        |           |                                 |          |           |                                   |          | 1         | 1              | 1        |     |
| Palau                                      |                                | 2              |                                   |          |           |                              |          | 2         | 2              | 1        |           |                                 |          |           |                                   |          | 2         | 2              | 1        |     |
| Papua New Guinea                           |                                | 56             |                                   |          | 49        | 49                           | 49       | 7         | 7              | 6        |           |                                 |          |           |                                   |          | 56        | 56             | 54       |     |
| Solomon Islands                            |                                | 21             |                                   |          | 3         | 3                            | 3        | 1         | 1              | 1        |           |                                 |          | 18        | 18                                | 18       | 21        | 21             | 21       |     |
| Tonga                                      |                                | 13             |                                   |          |           |                              |          | 13        | 12             | 12       |           |                                 |          |           |                                   |          | 13        | 12             | 12       |     |
| Tuvalu                                     |                                | 2              |                                   |          |           |                              |          | 2         | 2              | 2        |           |                                 |          |           |                                   |          | 2         | 2              | 2        |     |
| Vanuatu                                    |                                | 16             |                                   |          | 2         | 2                            | 2        | 5         | 5              | 5        |           |                                 |          |           |                                   |          | 6         | 6              | 6        |     |
| Western Samoa                              | 14                             |                |                                   | 4        | 4         | 4                            | 4        | 4         | 4              |          |           |                                 | 6        | 6         | 6                                 | 14       | 14        | 14             |          |     |
| * Total Pacific                            |                                | 159            |                                   |          | 57        | 57                           | 57       | 68        | 68             | 60       |           |                                 |          | 24        | 24                                | 24       | 149       | 149            | 141      |     |
| ACP                                        |                                | 4.158          |                                   |          | 583       | 580                          | 569      | 2.481     | 2.465          | 2.346    | 60        | 60                              | 60       | 1.013     | 1.005                             | 995      | 4.137     | 4.109          | 3.969    |     |

Table 4.5.1 - EDF CUMULATIVE ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – All EDF (continued)

*Overall situation by country (EUR million)*

| All EDF                    | Appropriations | B Envelope - National Allocations |                |          | Compensation export earnings |                |            | Emergency aid |                |              | Heavily indebted poor countries |                |           | Other chocs with budgetary impact |                |              | TOTAL        |                |              |
|----------------------------|----------------|-----------------------------------|----------------|----------|------------------------------|----------------|------------|---------------|----------------|--------------|---------------------------------|----------------|-----------|-----------------------------------|----------------|--------------|--------------|----------------|--------------|
|                            |                | Decisions                         | Assigned funds | Payments | Decisions                    | Assigned funds | Payments   | Decisions     | Assigned funds | Payments     | Decisions                       | Assigned funds | Payments  | Decisions                         | Assigned funds | Payments     | Decisions    | Assigned funds | Payments     |
| Cumulative 2018            |                |                                   |                |          |                              |                |            |               |                |              |                                 |                |           |                                   |                |              |              |                |              |
| Anguilla                   | 3              |                                   |                |          |                              |                |            |               |                |              |                                 |                |           | 3                                 | 3              | 3            | 3            | 3              | 3            |
| British Virgin Islands     | 2              |                                   |                |          |                              |                |            |               |                |              |                                 |                |           |                                   |                |              | 0            |                |              |
| Cayman Islands             | 4              |                                   |                |          |                              |                |            | 4             | 4              | 4            |                                 |                |           |                                   |                |              | 4            | 4              | 4            |
| Montserrat                 | 0              |                                   |                |          |                              |                |            |               |                |              |                                 |                |           | 0                                 | 0              | 0            | 0            | 0              | 0            |
| Turks & Caicos Islands     | 7              |                                   |                |          |                              |                |            | 7             | 7              | 6            |                                 |                |           |                                   |                |              | 7            | 7              | 6            |
| <b>* Total British OCT</b> | <b>17</b>      |                                   |                |          |                              |                |            | <b>12</b>     | <b>12</b>      | <b>11</b>    |                                 |                |           | <b>3</b>                          | <b>3</b>       | <b>3</b>     | <b>15</b>    | <b>15</b>      | <b>14</b>    |
| French Polynesia           | 2              |                                   |                |          |                              |                |            | 2             | 2              | 2            |                                 |                |           |                                   |                |              | 2            | 2              | 2            |
| Mayotte                    | 6              |                                   |                |          |                              |                |            |               |                |              |                                 |                |           | 6                                 | 6              | 6            | 6            | 6              | 6            |
| Wallis & Futuna            | 3              |                                   |                |          |                              |                |            | 3             | 2              | 1            |                                 |                |           |                                   |                |              | 3            | 2              | 1            |
| <b>* Total French OCT</b>  | <b>11</b>      |                                   |                |          |                              |                |            | <b>4</b>      | <b>4</b>       | <b>3</b>     |                                 |                |           | <b>6</b>                          | <b>6</b>       | <b>6</b>     | <b>10</b>    | <b>10</b>      | <b>9</b>     |
| <b>OCT</b>                 | <b>27</b>      |                                   |                |          |                              |                |            | <b>16</b>     | <b>16</b>      | <b>14</b>    |                                 |                |           | <b>9</b>                          | <b>9</b>       | <b>9</b>     | <b>25</b>    | <b>25</b>      | <b>23</b>    |
|                            | 7              |                                   |                |          |                              |                |            |               |                |              |                                 |                |           |                                   |                |              |              |                |              |
|                            | 7              |                                   |                |          |                              |                |            |               |                |              |                                 |                |           |                                   |                |              |              |                |              |
|                            | 7              |                                   |                |          |                              |                |            |               |                |              |                                 |                |           |                                   |                |              |              |                |              |
| <b>TOTAL: ACP+OCT</b>      | <b>4.193</b>   |                                   |                |          | <b>583</b>                   | <b>580</b>     | <b>569</b> | <b>2.497</b>  | <b>2.480</b>   | <b>2.359</b> | <b>60</b>                       | <b>60</b>      | <b>60</b> | <b>1.022</b>                      | <b>1.014</b>   | <b>1.004</b> | <b>4.162</b> | <b>4.134</b>   | <b>3.992</b> |

Table 4.5.2 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – All EDF

Overall situation by country (EUR million)

|                              | All EDF         | Appropriations |                |          | B Envelope - National Allocations |                |          | Compensation export earnings |                |          | Emergency aid |                |          | Heavily indebted poor countries |                |          | Other chocs with budgetary impact |                |          | TOTAL     |                |          |
|------------------------------|-----------------|----------------|----------------|----------|-----------------------------------|----------------|----------|------------------------------|----------------|----------|---------------|----------------|----------|---------------------------------|----------------|----------|-----------------------------------|----------------|----------|-----------|----------------|----------|
|                              | Cumulative 2018 | Decisions      | Assigned funds | Payments | Decisions                         | Assigned funds | Payments | Decisions                    | Assigned funds | Payments | Decisions     | Assigned funds | Payments | Decisions                       | Assigned funds | Payments | Decisions                         | Assigned funds | Payments | Decisions | Assigned funds | Payments |
| Angola                       | 29              |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Benin                        | 47              |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Botswana                     | 75              |                |                |          | (0)                               | 0              | 1        |                              |                |          |               |                |          |                                 |                |          |                                   | (0)            | 0        |           | 0              | 1        |
| Burkina Faso                 | 61              |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Burundi                      | 113             |                |                |          |                                   |                |          | 0                            | 0              | 2        |               |                |          |                                 |                |          |                                   | 0              | 0        |           | 0              | 2        |
| Cameroon                     | 26              |                |                |          |                                   |                |          | 0                            | (0)            | 2        |               |                |          |                                 |                |          |                                   | 0              | (0)      |           | 0              | 2        |
| Cape Verde                   | 32              |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Central African Republic     | 114             |                |                |          |                                   |                |          |                              | 0              | (0)      |               |                |          |                                 |                |          |                                   |                |          |           | 0              | (0)      |
| Chad                         | 94              |                |                |          |                                   |                |          | 0                            | (0)            | 2        |               |                |          |                                 |                |          |                                   | 0              | (0)      |           | 0              | 2        |
| Comoros                      | 16              |                |                |          |                                   | 0              | 0        |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           | 0              | 0        |
| Congo (Brazzaville)          | 12              |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Democratic Republic of Congo | 253             |                |                |          |                                   |                |          | 0                            | 0              |          |               |                |          |                                 |                | 0        | (0)                               | 0              | 0        |           | (0)            | 0        |
| Djibouti                     | 10              |                |                |          |                                   |                |          | 0                            | 0              | 3        |               |                |          |                                 |                |          |                                   | 0              | 0        |           | 0              | 3        |
| Eritrea                      | 5               |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Ethiopia                     | 245             |                |                |          |                                   |                |          | 0                            | (0)            | 24       |               |                |          |                                 |                |          |                                   | 0              | (0)      |           | 0              | 24       |
| Gabon                        | 36              |                |                |          | 0                                 | (0)            | 0        |                              |                |          |               |                |          |                                 |                |          |                                   | 0              | (0)      |           | 0              | 0        |
| Gambia                       | 17              |                |                |          |                                   |                |          | 0                            | (0)            | 5        |               |                |          |                                 |                |          |                                   | 0              | (0)      |           | 0              | 5        |
| Ghana                        | 82              |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Guinea Bissau                | 47              |                |                |          |                                   |                |          | 0                            | 2              | 6        |               |                |          |                                 |                | 0        | (0)                               | 0              | 2        |           | 0              | 6        |
| Guinea (Conakry)             | 84              |                |                |          |                                   |                |          | (1)                          | (1)            | 1        |               |                |          |                                 |                |          |                                   | (1)            | (1)      |           | (1)            | 1        |
| Ivory Coast                  | 351             |                |                |          | (1)                               | (1)            | 0        |                              |                |          |               |                |          |                                 |                |          |                                   | (1)            | (1)      |           | (1)            | 0        |
| Kenya                        | 105             |                |                |          |                                   |                |          |                              | 0              | 6        |               |                |          |                                 |                |          |                                   |                |          |           | 0              | 6        |
| Lesotho                      | 26              |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Liberia                      | 65              |                |                |          |                                   |                |          | 0                            | (0)            | (0)      |               |                |          |                                 |                |          |                                   | 0              | (0)      |           | (0)            | (0)      |
| Madagascar                   | 62              |                |                |          |                                   |                |          | (0)                          | 7              | 1        |               |                |          |                                 |                |          |                                   | (0)            | 7        |           | 0              | 1        |
| Malawi                       | 79              |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Mali                         | 107             |                |                |          |                                   |                |          | 0                            | (0)            | (0)      |               |                |          |                                 |                |          |                                   | 0              | (0)      |           | (0)            | (0)      |
| Mauritania                   | 86              |                |                |          |                                   |                |          | (2)                          | (3)            | 0        |               |                |          |                                 |                |          |                                   | (2)            | (3)      |           | 0              | 0        |
| Mauritius                    | 13              |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Mozambique                   | 62              |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Namibia                      | 2               |                |                |          |                                   |                |          | (0)                          | (0)            | (0)      |               |                |          |                                 |                |          |                                   | (0)            | (0)      |           | (0)            | (0)      |
| Niger                        | 184             |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Nigeria                      | 22              |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          | 0                                 | 0              | 0        |           | 0              | 0        |
| Rwanda                       | 9               |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Sao Tome & Principe          | 3               |                |                |          |                                   |                |          | (0)                          |                |          |               |                |          |                                 |                |          |                                   | (0)            |          |           |                |          |
| Senegal                      | 33              |                |                |          |                                   |                |          | (0)                          | (0)            |          |               |                |          |                                 |                |          |                                   | (0)            | (0)      |           |                |          |
| Seychelles                   | 10              |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Sierra Leone                 | 87              |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Somalia                      | 26              |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| South Soudan                 | 90              |                |                |          |                                   |                |          |                              | 0              | 8        |               |                |          |                                 |                |          |                                   |                |          |           | 0              | 8        |
| Sudan                        | 206             |                |                |          |                                   |                |          | 0                            | (0)            | 0        |               |                |          |                                 |                | 0        | 80                                | 0              | (0)      |           | 0              | 80       |
| Swaziland                    | 10              |                |                |          |                                   | 0              | 1        |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           | 0              | 1        |
| Tanzania                     | 26              |                |                |          |                                   |                |          | 0                            | (0)            | 0        |               |                |          |                                 |                |          |                                   |                |          |           | 0              | 0        |
| Togo                         | 62              |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Uganda                       | 47              |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Zambia                       | 56              |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| Zimbabwe                     | 184             |                |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          | (0)                               | (0)            | 1        | (0)       | (0)            | 1        |
| * Total Africa               | 3.410           |                |                |          | (1)                               | (1)            | 2        | (4)                          | 4              | 58       |               |                |          |                                 |                |          | (0)                               | (0)            | 81       | (6)       | 3              | 142      |

Table 4.5.2 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – All EDF (continued)

Overall situation by country (EUR million)

|                                | All EDF         | Appropriations | B Envelope - National Allocations |                |          | Compensation export earnings |                |          | Emergency aid |                |           | Heavily indebted poor countries |                |          | Other chocs with budgetary impact |                |           | TOTAL      |                |            |
|--------------------------------|-----------------|----------------|-----------------------------------|----------------|----------|------------------------------|----------------|----------|---------------|----------------|-----------|---------------------------------|----------------|----------|-----------------------------------|----------------|-----------|------------|----------------|------------|
|                                | Cumulative 2018 |                | Decisions                         | Assigned funds | Payments | Decisions                    | Assigned funds | Payments | Decisions     | Assigned funds | Payments  | Decisions                       | Assigned funds | Payments | Decisions                         | Assigned funds | Payments  | Decisions  | Assigned funds | Payments   |
| Antigua & Barbuda              | 9               |                |                                   |                |          |                              |                |          |               |                |           |                                 |                |          |                                   |                |           |            |                |            |
| Bahamas                        | 0               |                |                                   |                |          |                              |                |          |               |                |           |                                 |                |          |                                   |                |           |            |                |            |
| Barbados                       | 6               |                |                                   |                |          |                              |                |          |               |                |           |                                 |                |          |                                   |                |           |            |                |            |
| Belize                         | 5               |                |                                   |                |          | 0                            | (0)            |          | (0)           | (0)            | 0         |                                 |                |          |                                   |                |           | (0)        | (0)            | 0          |
| Dominica                       | 28              |                |                                   |                |          | 0                            | (0)            |          |               |                |           |                                 |                | 0        | 0                                 | 3              |           | 0          | (0)            | 3          |
| Dominican Republic             | 67              |                |                                   |                |          | 0                            | (0)            |          | 0             | (0)            | (0)       |                                 |                |          |                                   |                |           | 0          | (0)            | (0)        |
| Grenada                        | 17              |                |                                   |                |          |                              |                |          |               |                |           | 0                               | (0)            |          |                                   |                |           | 0          | (0)            |            |
| Guyana                         | 9               |                |                                   |                |          |                              |                |          |               |                |           |                                 |                |          |                                   |                |           |            |                |            |
| Haiti                          | 337             |                |                                   |                |          |                              | 0              | (0)      | 0             | (1)            | 8         |                                 |                |          | (0)                               | (0)            | (0)       | (0)        | (1)            | 8          |
| Jamaica                        | 81              |                |                                   |                |          | 0                            | 3              | 6        |               |                |           |                                 |                |          |                                   |                |           | 0          | 3              | 6          |
| Saint Kitts & Nevis            | 2               |                |                                   |                |          |                              | 0              | (0)      |               |                |           |                                 |                |          |                                   |                |           |            | 0              | (0)        |
| Saint Lucia                    | 13              |                |                                   |                |          | (0)                          | (0)            |          |               |                |           |                                 |                |          | (0)                               | (0)            | 0         | (0)        | (0)            | 0          |
| Saint Vincent & the Grenadines | 13              |                |                                   |                |          |                              |                |          |               |                |           |                                 |                |          | 0                                 | 0              | 0         | 0          | 0              | 0          |
| Suriname                       | 1               |                |                                   |                |          |                              |                |          |               |                |           |                                 |                |          |                                   |                |           |            |                |            |
| Trinidad & Tobago              | 0               |                |                                   |                |          |                              |                |          |               |                |           |                                 |                |          |                                   |                |           |            |                |            |
| <b>* Total Caribbean</b>       | <b>589</b>      |                |                                   |                |          | <b>(0)</b>                   | <b>3</b>       | <b>5</b> | <b>(0)</b>    | <b>(1)</b>     | <b>8</b>  | <b>0</b>                        | <b>(0)</b>     |          | <b>(0)</b>                        | <b>(0)</b>     | <b>3</b>  | <b>(0)</b> | <b>1</b>       | <b>16</b>  |
| Cook Islands                   | 1               |                |                                   |                |          |                              |                |          |               |                |           |                                 |                |          |                                   |                |           |            |                |            |
| East Timor                     | 2               |                |                                   |                |          |                              |                |          |               | 0              | 1         |                                 |                |          |                                   |                |           |            | 0              | 1          |
| Fiji                           | 23              |                |                                   |                |          |                              |                |          | (0)           | (0)            | 2         |                                 |                |          |                                   |                |           | (0)        | (0)            | 2          |
| Kiribati                       | 3               |                |                                   |                |          |                              |                |          | (0)           | (0)            | 0         |                                 |                |          |                                   |                |           | (0)        | (0)            | 0          |
| Marshall Islands               | 3               |                |                                   |                |          |                              |                |          |               |                |           |                                 |                |          | (0)                               |                |           | (0)        |                |            |
| Micronesia                     | 3               |                |                                   |                |          |                              |                |          |               |                |           |                                 |                |          |                                   |                |           |            |                |            |
| Nauru                          | 0               |                |                                   |                |          |                              |                |          |               |                |           |                                 |                |          |                                   |                |           |            |                |            |
| Niue                           | 1               |                |                                   |                |          |                              |                |          |               |                |           |                                 |                |          |                                   |                |           |            |                |            |
| Palau                          | 2               |                |                                   |                |          |                              |                |          | (0)           |                |           |                                 |                |          |                                   |                |           | (0)        |                |            |
| Papua New Guinea               | 56              |                |                                   |                |          |                              |                |          |               | 0              | 1         |                                 |                |          |                                   |                |           |            | 0              | 1          |
| Solomon Islands                | 21              |                |                                   |                |          |                              |                |          | (0)           |                |           |                                 |                |          |                                   |                |           | (0)        |                |            |
| Tonga                          | 13              |                |                                   |                |          |                              |                |          | 2             | 2              | 2         |                                 |                |          |                                   |                |           | 2          | 2              | 2          |
| Tuvalu                         | 2               |                |                                   |                |          |                              |                |          |               |                |           |                                 |                |          |                                   |                |           |            |                |            |
| Vanuatu                        | 16              |                |                                   |                |          |                              |                |          |               |                |           |                                 |                |          |                                   |                |           |            |                |            |
| Western Samoa                  | 14              |                |                                   |                |          |                              |                |          |               |                |           |                                 |                |          |                                   |                |           |            |                |            |
| <b>* Total Pacific</b>         | <b>159</b>      |                |                                   |                |          |                              |                |          | <b>2</b>      | <b>2</b>       | <b>6</b>  |                                 |                |          | <b>(0)</b>                        |                |           | <b>2</b>   | <b>2</b>       | <b>6</b>   |
| ACP                            | 4.158           |                |                                   |                |          | <b>(1)</b>                   | <b>2</b>       | <b>8</b> | <b>(3)</b>    | <b>5</b>       | <b>72</b> | <b>0</b>                        | <b>(0)</b>     |          | <b>(1)</b>                        | <b>(1)</b>     | <b>84</b> | <b>(5)</b> | <b>6</b>       | <b>164</b> |

Table 4.5.2 - EDF ANNUAL ACCOUNTS AT 31 DECEMBER 2018 BY COUNTRY % APPR. – All EDF (continued)

Overall situation by country (EUR million)

|                                   | All EDF         | Appropriations |                |          | B Envelope - National Allocations |                |          | Compensation export earnings |                |          | Emergency aid |                |          | Heavily indebted poor countries |                |          | Other chocs with budgetary impact |                |          | TOTAL     |                |          |
|-----------------------------------|-----------------|----------------|----------------|----------|-----------------------------------|----------------|----------|------------------------------|----------------|----------|---------------|----------------|----------|---------------------------------|----------------|----------|-----------------------------------|----------------|----------|-----------|----------------|----------|
|                                   | Cumulative 2018 | Decisions      | Assigned funds | Payments | Decisions                         | Assigned funds | Payments | Decisions                    | Assigned funds | Payments | Decisions     | Assigned funds | Payments | Decisions                       | Assigned funds | Payments | Decisions                         | Assigned funds | Payments | Decisions | Assigned funds | Payments |
| <b>ANGUILLA</b>                   |                 | 3              |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          | 3                                 | 3              | 3        | 3         | 3              | 3        |
| <b>BRITISH VIRGIN ISLANDS</b>     |                 | 2              |                |          |                                   |                |          | 0                            |                |          |               |                |          |                                 |                |          |                                   |                |          | 0         |                |          |
| <b>CAYMAN ISLANDS</b>             |                 | 4              |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| <b>MONTERRAT</b>                  |                 | 0              |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          | 0                                 | 0              | 0        | 0         | 0              | 0        |
| <b>TURKS &amp; CAICOS ISLANDS</b> |                 | 7              |                |          |                                   |                |          | 3                            | 3              | 2        |               |                |          |                                 |                |          |                                   |                |          | 3         | 3              | 2        |
| <b>* Total British OCT</b>        |                 | 17             |                |          |                                   |                |          | 3                            | 3              | 2        |               |                |          |                                 |                |          | 3                                 | 3              | 3        | 6         | 6              | 5        |
| <b>FRENCH POLYNESIA</b>           |                 | 2              |                |          |                                   |                |          | (0)                          | 0              | (0)      |               |                |          |                                 |                |          |                                   |                |          | (0)       | 0              | (0)      |
| <b>MAYOTTE</b>                    |                 | 6              |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| <b>WALLIS &amp; FUTUNA</b>        |                 | 3              |                |          |                                   |                |          | (0)                          | (0)            | 0        |               |                |          |                                 |                |          |                                   |                |          | (0)       | (0)            | 0        |
| <b>* Total French OCT</b>         |                 | 11             |                |          |                                   |                |          | (0)                          | (0)            | 0        |               |                |          |                                 |                |          |                                   |                |          | (0)       | (0)            | 0        |
| <b>OCT</b>                        |                 | 27             |                |          |                                   |                |          | 3                            | 3              | 2        |               |                |          |                                 |                |          | 3                                 | 3              | 3        | 6         | 6              | 6        |
| <b>ACP</b>                        |                 | 7              |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| <b>ACP</b>                        |                 | 7              |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| <b>ACP</b>                        |                 | 7              |                |          |                                   |                |          |                              |                |          |               |                |          |                                 |                |          |                                   |                |          |           |                |          |
| <b>TOTAL: ACP+OCT</b>             |                 | 4.193          |                |          |                                   |                |          | (1)                          | 2              | 8        | 0             | 8              | 75       | 0                               | (0)            |          | 2                                 | 3              | 87       | 1         | 12             | 169      |

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

**STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2018**

(In EUR'000)

|                                                      | Notes | 31.12.2018       | 31.12.2017       |
|------------------------------------------------------|-------|------------------|------------------|
| <b>ASSETS</b>                                        |       |                  |                  |
| Cash and cash equivalents                            | 5     | 573,708          | 549,101          |
| Amounts receivable from contributions                | 9/17  | 100,000          | 150,000          |
| Treasury financial assets                            | 10    | 335,140          | 144,382          |
| Derivative financial instruments                     | 6     | 9,873            | 12,521           |
| Loans and advances                                   | 7     | 1,540,991        | 1,666,725        |
| Shares and other variable yield securities           | 8     | 567,292          | 497,539          |
| Other assets                                         | 11    | 171              | 4,385            |
| <b>Total assets</b>                                  |       | <b>3,127,175</b> | <b>3,024,653</b> |
| <b>LIABILITIES AND CONTRIBUTORS' RESOURCES</b>       |       |                  |                  |
| <b>LIABILITIES</b>                                   |       |                  |                  |
| Derivative financial instruments                     | 6     | 8,493            | 1,153            |
| Deferred income                                      | 12    | 33,764           | 25,802           |
| Provisions for guarantees issued                     | 13    | 793              | 484              |
| Provisions for loan commitments                      | 14    | 23,822           | -                |
| Amount owed to third parties                         | 15    | 143,813          | 157,285          |
| Other liabilities                                    | 16    | 2,493            | 2,462            |
| <b>Total liabilities</b>                             |       | <b>213,178</b>   | <b>187,186</b>   |
| <b>CONTRIBUTORS' RESOURCES</b>                       |       |                  |                  |
| Facility Member States Contribution called           | 17    | 2,697,000        | 2,517,000        |
| Fair value reserve (IAS 39)                          |       | -                | 125,816          |
| Retained earnings                                    |       | 216,997          | 194,651          |
| <b>Total contributors' resources</b>                 |       | <b>2,913,997</b> | <b>2,837,467</b> |
| <b>Total liabilities and contributors' resources</b> |       | <b>3,127,175</b> | <b>3,024,653</b> |



## STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2018

(In EUR'000)

|                                                                                                                                                                                | Notes | From 01.01.2018<br>to 31.12.2018 | From 01.01.2017<br>to 31.12.2017 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------------------------------|----------------------------------|
| Interest and similar income                                                                                                                                                    | 19    | 96,730                           | 101,406                          |
| Interest and similar expenses                                                                                                                                                  | 19    | -2,539                           | -2,671                           |
| <b>Net interest and similar income</b>                                                                                                                                         |       | <b>94,191</b>                    | <b>98,735</b>                    |
| Fee and commission income                                                                                                                                                      | 20    | 284                              | 210                              |
| Fee and commission expenses                                                                                                                                                    | 20    | -106                             | -60                              |
| <b>Net fee and commission income</b>                                                                                                                                           |       | <b>178</b>                       | <b>150</b>                       |
| Fair value change of derivative financial instruments                                                                                                                          |       | -9,987                           | 29,637                           |
| Net result on shares and other variable yield securities (2017 AFS)                                                                                                            | 21    | -10,179                          | 2,711                            |
| Net result on loans and advances at FVTPL                                                                                                                                      | 21    | -702                             | -                                |
| Net foreign exchange loss                                                                                                                                                      |       | -32,436                          | -38,165                          |
| <b>Net result on financial operations</b>                                                                                                                                      |       | <b>-53,304</b>                   | <b>-5,817</b>                    |
| Change in impairment on loans and advances, net of reversal                                                                                                                    | 7     | -22,771                          | -10,721                          |
| Change in provisions for guarantees                                                                                                                                            | 13    | -485                             | -65                              |
| Change in provisions for loan commitments                                                                                                                                      | 14    | -19,612                          | -                                |
| Impairment on available-for-sale financial assets (IAS 39)                                                                                                                     | 8     | -                                | -22,024                          |
| General administrative expenses                                                                                                                                                | 22    | -47,799                          | -45,105                          |
| <b>(Loss)/profit for the year</b>                                                                                                                                              |       | <b>-49,602</b>                   | <b>15,153</b>                    |
| <b>Other comprehensive income:</b>                                                                                                                                             |       |                                  |                                  |
| <i>Items that are or may be reclassified to profit or loss:</i>                                                                                                                |       |                                  |                                  |
| Available-for-sale financial assets – Fair value reserve (IAS 39)                                                                                                              | 8     |                                  |                                  |
| 1. Net change in fair value of available-for-sale financial assets                                                                                                             |       | -                                | -31,034                          |
| 2. Net amount transferred to profit or loss                                                                                                                                    |       | -                                | 13,966                           |
| <b>Total available-for-sale financial assets</b>                                                                                                                               |       | <b>-</b>                         | <b>-17,068</b>                   |
| <b>Total other comprehensive (loss)</b>                                                                                                                                        |       | <b>-</b>                         | <b>-17,068</b>                   |
| <b>Total comprehensive (loss) for the year</b>                                                                                                                                 |       | <b>-49,602</b>                   | <b>-1,915</b>                    |
| (1) For the year ended 31 December 2018, interests and similar income include EUR 96.7 million calculated on assets held at amortised cost based on effective interest method. |       |                                  |                                  |

## STATEMENT OF CHANGES IN CONTRIBUTORS' RESOURCES FOR THE YEAR ENDED 31 DECEMBER 2018

(In EUR'000)

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Notes | Contribution<br>called | Fair Value<br>Reserve * | Retained<br>earnings * | Total            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|------------------------|-------------------------|------------------------|------------------|
| <b>At 1 January 2018</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |       | <b>2,517,000</b>       | <b>-</b>                | <b>266,599</b>         | <b>2,783,599</b> |
| Member States contribution called during the year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 17    | 180,000                | -                       | -                      | 180,000          |
| Loss for the year 2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |       | -                      | -                       | -49,602                | -49,602          |
| <b>Changes in contributors' resources</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |       | <b>180,000</b>         | <b>-</b>                | <b>-49,602</b>         | <b>130,398</b>   |
| <b>At 31 December 2018</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |       | <b>2,697,000</b>       | <b>-</b>                | <b>216,997</b>         | <b>2,913,997</b> |
| <b>At 1 January 2017</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |       | <b>2,377,000</b>       | <b>142,884</b>          | <b>179,498</b>         | <b>2,699,382</b> |
| Member States contribution called during the year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 17    | 140,000                | -                       | -                      | 140,000          |
| Profit for the year 2017                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |       | -                      | -                       | 15,153                 | 15,153           |
| Total other comprehensive income for the year*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |       | -                      | -17,068                 | -                      | -17,068          |
| <b>Changes in contributors' resources</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |       | <b>140,000</b>         | <b>-17,068</b>          | <b>15,153</b>          | <b>138,085</b>   |
| <b>At 31 December 2017</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |       | <b>2,517,000</b>       | <b>125,816</b>          | <b>194,651</b>         | <b>2,837,467</b> |
| *As at 31 December 2017, the Facility had classified equity investments as available-for-sale, while from 1 January 2018, with the IFRS 9 adoption, the Facility has reclassified equity investments to shares and other variable yield securities measured at FVTPL. The related fair value reserve of EUR 125,816 thousands as at 31 December 2017 has been released against the Facility's retained earnings as an opening balance adjustment (Note 2.5). Additionally, EUR 49,712 thousands representing the ECL impairment recognised for performing, Stage 1 and Stage 2 operations of the debt lending portfolio, as well as EUR 4,156 thousands ECL provision for undisbursed exposures of performing, Stage 1 and Stage 2 operations of the debt portfolio were included in the Retained earnings 2018 opening balance. For detailed reconciliation please refer to note 2.5. |       |                        |                         |                        |                  |

# STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2018

(In EUR'000)

|                                                                                                    | Notes | From 01.01.2018<br>to 31.12.2018 | From 01.01.2017 to<br>31.12.2017 |
|----------------------------------------------------------------------------------------------------|-------|----------------------------------|----------------------------------|
| <b>OPERATING ACTIVITIES</b>                                                                        |       |                                  |                                  |
| (Loss)/Profit for the financial year                                                               |       | -49,602                          | 15,153                           |
| Adjustments made for                                                                               |       |                                  |                                  |
| Impairment on available-for-sale financial assets (IAS 39)                                         | 8     | -                                | 22,024                           |
| Net result in fair value on shares and other variable yield securities                             |       | 20,665                           | -                                |
| Change in impairment on loans and advances, net of reversal                                        | 7     | 22,771                           | 10,721                           |
| Net result on loans and advances at FVTPL                                                          |       | 702                              | -                                |
| Change in accrued interest and amortised cost on loans and advances                                | 7     | -1,833                           | -1,198                           |
| Net change in provisions for guarantees issued                                                     | 13    | 309                              | -141                             |
| Net change in provisions for loan commitments                                                      |       | 19,666                           | -                                |
| Change in accrued interest and amortised cost on treasury financial assets                         | 10    | -1,645                           | -398                             |
| Change in deferred income                                                                          |       | 7,962                            | -481                             |
| Effect of exchange rate changes on loans                                                           | 7     | -44,927                          | 168,304                          |
| Effect of exchange rate changes on shares and other variable yield securities                      |       | -17,300                          | -1,655                           |
| Effect of exchange rate changes on cash held                                                       |       | 2,561                            | -6,473                           |
| <b>Loss on operating activities before changes in operating assets and liabilities</b>             |       | <b>-40,671</b>                   | <b>205,856</b>                   |
| Loan disbursements                                                                                 | 7     | -259,214                         | -368,662                         |
| Repayments of loans                                                                                | 7     | 354,855                          | 253,486                          |
| Change in accrued interest on cash and cash equivalents                                            | 5     | -178                             | 63                               |
| Fair value changes on derivatives                                                                  |       | 9,987                            | -29,637                          |
| (Decrease) in treasury financial assets                                                            | 10    | -2,219,062                       | -1,084,149                       |
| Maturities of treasury financial assets                                                            | 10    | 2,026,659                        | 1,109,563                        |
| (Decrease) in shares and other variable yield securities                                           | 8     | -95,434                          | -62,660                          |
| Repayments/sales of shares and other variable yield securities                                     |       | 32,802                           | 44,568                           |
| (Increase) in other assets                                                                         |       | -4,214                           | -4,040                           |
| (Decrease)/increase in other liabilities                                                           |       | 31                               | -84                              |
| Increase in amounts payable to the European Investment Bank                                        |       | 2,168                            | 2,202                            |
| <b>Net cash flows used in/from operating activities</b>                                            |       | <b>-192,271</b>                  | <b>66,506</b>                    |
| <b>FINANCING ACTIVITIES</b>                                                                        |       |                                  |                                  |
| Contribution received from Member States                                                           | 17    | 230,000                          | 76,395                           |
| Amounts received from Member States with regard to interest subsidies and technical assistance     |       | 20,000                           | 60,000                           |
| Amounts paid on behalf of Member States with regard to interest subsidies and technical assistance |       | -35,641                          | -21,026                          |
| <b>Net cash flows from financing activities</b>                                                    |       | <b>214,359</b>                   | <b>115,369</b>                   |
| <b>Net increase in cash and cash equivalents</b>                                                   |       | <b>22,088</b>                    | <b>181,875</b>                   |
| <b>Summary statement of cash flows:</b>                                                            |       |                                  |                                  |
| Cash and cash equivalents at the beginning of financial year                                       |       | 549,169                          | 360,821                          |
| Net cash from:                                                                                     |       |                                  |                                  |
| Operating activities                                                                               |       | -192,271                         | 66,506                           |
| Financing activities                                                                               |       | 214,359                          | 115,369                          |
| Effects of exchange rate changes on cash and cash equivalents                                      |       | 2,561                            | 6,473                            |
| <b>Cash and cash equivalents at the end of financial year</b>                                      |       | <b>573,818</b>                   | <b>549,169</b>                   |
| <b>Cash and cash equivalents are composed of:</b>                                                  |       |                                  |                                  |
| Cash in hand                                                                                       | 5     | 51,936                           | 166,445                          |
| Term deposits (excluding accrued interest)                                                         | 5     | 521,882                          | 367,721                          |
| Commercial papers                                                                                  | 5     | -                                | 15,003                           |
|                                                                                                    |       | <b>573,818</b>                   | <b>549,169</b>                   |

## NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2018

### 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 9<sup>th</sup> European Development Fund (EDF), Second Financial Protocol covering the period 2008 - 2013 and referred to as the 10<sup>th</sup> EDF and the Third Financial Protocol covering the period 2014 - 2020 referred to as the 11<sup>th</sup> EDF). The EIB is entrusted with the management of:

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

The present financial statements cover the period from 1 January 2018 to 31 December 2018.

On a proposal from the Management Committee of EIB, the Board of Directors of EIB adopted the Financial Statements on 14 March 2019, and authorised their submission to the Board of Governors for approval by 26 April 2019.

### 2 Significant accounting policies

#### 2.1. Basis of preparation – Statement of compliance

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

#### 2.2. Significant accounting judgments and estimates

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

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

#### Measurement of fair value of financial instruments

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

possible, but where this is not feasible, a degree of judgement is required in establishing fair values. The valuations are categorised into different levels in the fair value hierarchy based on the inputs used in the valuation techniques as described and disclosed in Notes 2.4.2 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, changes in which can result in significant changes to the timing and amount of allowance for credit loss to be recognized (Note 2.4.2).

### **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.

### **Impairment of available-for-sale equity investments (applicable before 1 January 2018)**

The Facility treats available-for-sale equity investments as impaired when there has been a significant or prolonged decline in the fair value below its cost or where other objective evidence of impairment exists. The determination of what is "significant" or "prolonged" requires judgment. The Facility treats "significant" generally as 30% or more and "prolonged" greater than 12 months. In addition, the Facility evaluates other factors, including normal volatility in share price for quoted equities and the future cash flows and the discount factors for unquoted equities.

### **Consolidation of entities in which the Facility holds interest**

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

## **2.3. Changes in accounting policies**

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

### **Standards adopted**

#### *IFRS 9 Financial Instruments*

The Facility has adopted IFRS 9 as issued by the IASB in July 2014 with a date of transition of 1<sup>st</sup> January 2018, which resulted in changes in accounting policies and adjustments to the amounts previously recognized in the financial statements. For more details refer to note 2.5.

As permitted by the transitional provisions of IFRS 9, the Facility elected not to restate comparative periods. Any adjustment to the carrying amounts of financial assets and liabilities resulting from the adoption of IFRS 9 were recognized in the reserve fund and the fair value reserve as of 1<sup>st</sup> January 2018. Accordingly, the information presented for 2017 under the applicability does not reflect the requirements of IFRS 9 and therefore is not comparable to the information presented for 2018 under IFRS 9.

#### *IFRS 15 Revenue from Contracts with Customers*

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

The Facility adopted the standard using the modified retrospective approach which means that the cumulative impact of the adoption is recognised in retained earnings as of 1 January 2018 and the comparatives were not restated.

The application of IFRS 15, did not have a significant impact on the Facility's financial statements.

#### *IFRIC 22 Foreign currency transactions and advance consideration*

The Interpretation clarifies that, in determining the spot exchange rate to use on initial recognition of the related asset, expense or income (or part of it) on the derecognition of a non-monetary asset or non-monetary liability relating to advance consideration, the date of the transaction is the date on which an entity initially recognises the non-monetary asset or non-monetary liability arising from the advance consideration. If there are multiple payments or receipts in advance, then the entity must determine the date of the transactions for each payment or receipt of advance consideration.

This Interpretation adoption had no material impact on the Facility's financial statements.

#### *Annual Improvements to IFRSs 2014-2016 Cycle (Amendments to IAS 28)*

##### *Amendments to IAS 28 Investments in Associates and Joint Ventures - Clarification that measuring investees at fair value through profit or loss is an investment-by-investment choice*

The amendments clarify that an entity that is a venture capital organisation, or other qualifying entity, may elect, at initial recognition on an investment-by-investment basis, to measure its investments in associates and joint ventures at fair value through profit or loss. If an entity that is not itself an investment entity, has an interest in an associate or joint venture that is an investment entity, then it may, when applying the equity method, elect to retain the fair value measurement applied by that investment entity associate or joint venture to the investment entity associate's or joint venture's interests in subsidiaries. This election is made separately for each investment entity associate or joint venture, at the later of the date on which: (a) the investment entity associate or joint venture is initially recognised; (b) the associate or joint venture becomes an investment entity; and (c) the investment entity associate or joint venture first becomes a parent.

The Facility does not use have investment in in joint ventures. Therefore, there is no impact on the Facility's financial statements

## **Standards issued but not yet adopted**

### *IFRS 16 Leases*

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

IFRS 16 has been endorsed by the EU on 31 October 2017 and is effective for annual reporting periods beginning on or after 1 January 2019, with early adoption permitted if IFRS 15 is applied.

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

### **2.4. Summary of significant accounting policies**

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

#### **2.4.1. Foreign currency translation**

The Facility uses the Euro (EUR) for presenting its financial statements, which is also the functional currency. Except as otherwise indicated, financial information presented in EUR has been rounded to the nearest thousand.

Foreign currency transactions are translated, at the exchange rate prevailing on the date of the transaction.

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

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

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

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

#### **2.4.2. Financial assets other than derivatives**

Non-derivative financial instruments are initially recognised using the settlement date basis.

### **Classification and measurement**

#### *Financial assets - Policy applicable after 1 January 2018*

On initial recognition, a financial asset is classified as measured at amortized 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, such as loans, government and corporate bonds.

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:

- 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;
- how the performance of the portfolio is evaluated and reported to the Facility's management;
- 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
- 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.

### *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.

### *Financial assets - Policy applicable before 1 January 2018*

The Facility classified its financial assets into one of the following categories:

- Loans and receivables ('L&R'),
- Held-to-maturity ('HTM'),
- Available-for-sale ('AFS'),
- at Fair Value through Profit or Loss ('FVTPL')

### *Derecognition*

The Facility derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or which the Facility neither transfers nor retains substantially all of the risks and rewards of ownership and it 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.

### *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.

### *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.

The Facility uses widely recognised valuation models for determining the fair value of common and more simple financial instruments, like interest rate and currency swaps that use only observable market data and require limited management judgement and estimation. Observable prices and model inputs are usually available in the market for listed debt and equity securities, exchange traded derivatives and simple over the counter derivatives like interest rate swaps. Availability of observable market prices and model inputs reduces the need for management judgement and estimation and also reduces the uncertainty associated with determination of fair values. Availability of observable market prices and inputs varies depending on the products and markets and is prone to changes based on specific events and general conditions in the financial markets.

For more complex instruments, the Facility uses own valuation models, which are developed from recognised valuation models. Some or all of the significant inputs into these models may not be observable in the market, and are derived from market prices or rates or are estimated based on assumptions. Example of instruments involving significant unobservable inputs includes certain loans and guarantees for which there is no active market. Valuation models that employ significant unobservable inputs require a higher degree of management judgement and estimation in the determination of fair value. Management judgement and estimation are usually required for selection of the appropriate valuation model to be used, determination of expected future cash flows on the financial instrument being valued, determination of probability or counterparty default and prepayments and selection of appropriate discount rates.

The Facility 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***

#### ***Impairment - policy applicable after 1 January 2018***

IFRS 9 replaces the 'incurred loss' model in IAS 39 with a forward-looking 'expected credit loss' ('ECL') model. This will require judgement to determine the underlying variable (PD, LGD, EAD) used in order to assess how changes in economic and other factors affect ECLs, which will be determined on a probability-weighted basis.

The new impairment model will apply to financial assets measured at AC, to financial guarantee contracts, as well as to off-balance sheet commitments.

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

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

The IFRS 9 Standard sets out a "three-stage" model for impairment based on changes in credit quality since initial recognition. Financial instruments are classified in Stage 1 except for those instruments for which significant increase in credit risk ('SICR') since initial recognition is identified. 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 with exception to initial recognition of the ECLs as the POCI assets is always maintained in 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 Facility's assessment of the Stage is based on a sequential approach which is consistent with the Credit Risk Guidelines ('CRG') and the Financial Monitoring Guidelines and Procedures ('FMGs'), notably covering watch list, internal rating and arrears.

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 Facility determines whether or not there is objective evidence of default event. 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.

### *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:

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

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

Ratings are primary input into the determination of the term structure of PD for exposures. 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 as a result of the passage of time.

The loss given default 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. Loss given default 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 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.

### *Impairment - policy applicable before 1 January 2018*

The Facility assesses at each statement of financial position date whether there is any objective evidence that a financial asset is impaired. A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred "loss event") and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated. Evidence of impairment may include indications that the borrower or a group of borrowers is experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter into bankruptcy or other financial reorganisation and where observable data indicate that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with defaults.

For the loans outstanding at the end of the financial year and carried at amortised cost, impairments are made when presenting objective evidence of risks of non-recovery of all or part of their amounts according to the original contractual terms or the equivalent value. If there is objective evidence that an impairment loss has been incurred, the amount of the loss is measured as the difference between the assets carrying amount and the present value of estimated future cash flows. The carrying amount of the asset is reduced through the use of an allowance account and the amount of the loss is recognised in the statement of profit or loss and other comprehensive income. Interest income continues to be accrued on the reduced carrying amount based on the effective interest rate of the asset. Loans together with the associated allowance are written off when there is no realistic prospect of future recovery. If, in a subsequent year, the amount of the estimated impairment loss increases or decreases because of an event occurring after the impairment was recognised, the previously recognised impairment loss is increased or reduced by adjusting the allowance account.

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

For the available-for-sale financial assets, the Facility assesses at each statement of financial position date whether there is objective evidence that an investment is impaired. Objective evidence would include a significant or prolonged decline in the fair value of the investment below its costs. Where there is evidence of impairment, the cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that investment previously recognised in the statement of profit or loss and other comprehensive income) is removed from contributors' resources and recognised in the statement of profit or loss and other comprehensive income. Impairment losses on available-for-sale financial assets are not reversed through the statement of profit or loss and other comprehensive income; increases in their fair value after impairment are recognised directly in contributors' resources.

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

#### 2.4.2.1. 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 were presented as Held-to-maturity financial assets in the Investment Facility Financial Statements as at 31 December 2017.

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

Loans and advances were presented as loans and receivables in the Investment Facility Financial

Statements as at 31 December 2017 and measured at amortised cost.

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.

Loans not fulfilling the SPPI criterion are mandatorily measured at FVTPL.

The fair value measurement technique used is based on a discounted cash flow technique.

#### 2.4.2.4. [Shares and other variable yield securities](#)

Shares and other variable yield securities were presented as available-for-sale financial assets in the Investment Facility Financial Statements as at 31 December 2017.

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.

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 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).**

*Policy applicable after 1 January 2018*

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.

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

*Policy applicable before 1 January 2018*

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

Subsequent to initial recognition, the Facility’s liabilities under such guarantees are measured at the higher of:

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

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

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



The provision for financial guarantees (as measured per IAS 37) is recognised in the statement of profit or loss and other comprehensive income under "Change in provisions for guarantees".

#### 2.4.4. Financial liabilities other than derivatives

##### **Classification and measurement**

###### *Financial liabilities - Policy applicable after 1 January 2018*

A financial liability is measured at amortised cost except for financial liabilities that meet the definition of held for trading (e.g. derivative liabilities).

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

###### *Financial liabilities - Policy applicable before 1 January 2018*

The Facility classified its financial liabilities into one of the following categories:

- measured at amortised cost ('AC'),
- at fair value through profit or loss ('FVTPL'), and within this category as Held for trading ('HFT').

##### **Derecognition**

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

#### 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.

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

#### 2.4.8. [Interest subsidies and technical assistance](#)

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

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

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

#### 2.4.9. [Interest income on cash and cash equivalents](#)

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



#### 2.4.10. [Fees, commissions and dividends](#)

Fees received in respect of services provided over a period of time are recognised as income as the services are provided, while fees that are earned on the execution of a significant act are recognised as income when the significant act has been completed. These fees are presented in the statement of profit or loss and other comprehensive income within fee and commission income.

Dividends relating to 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.

## 2.5. Transition disclosures

The following table shows the original measurement categories under IAS 39 and the new measurement categories under IFRS 9 for the Facility's assets and liabilities as at 1 January 2018.

ASSETS in EUR '000

| Statement of financial position<br>as at 31 December 2017 | Measurement Category IAS 39                | Net carrying<br>amount | Measurement category IFRS 9                | Net carrying<br>amount | Statement of financial position<br>as from 1 January 2018 |
|-----------------------------------------------------------|--------------------------------------------|------------------------|--------------------------------------------|------------------------|-----------------------------------------------------------|
| 1. Cash and cash equivalents                              | L&R (Loans and receivables)                | 549,101                | AC (Amortised Cost)                        | 549,101                | 1. Cash and cash equivalents                              |
| 2. Amounts receivable from contributors                   | L&R (Loans and receivables)                | 150,000                | AC (Amortised Cost)                        | 150,000                | 2. Amounts receivable from contributors                   |
| 3. Held-to-maturity financial assets                      | HTM (Held to Maturity)                     | 144,382                | AC (Amortised Cost)                        | 144,382                | 3. Treasury financial assets                              |
| 4. Derivative financial instruments                       | FVTPL (Fair Value Through Profit and loss) | 12,521                 | FVTPL (Fair Value Through Profit and loss) | 12,521                 | 4. Derivative financial instruments                       |
| 5. Loans and receivables                                  | L&R (Loans and receivables)                | 1,666,725              | AC (Amortised Cost)                        | 1,615,589              | 5. Loans and advances                                     |
|                                                           |                                            |                        | FVTPL (Fair Value Through Profit and loss) | 1,422                  |                                                           |
| 6. Available-for-sale financial assets                    | AFS (Available for Sale)                   | 497,539                | FVTPL (Fair Value Through Profit and loss) | 497,539                | 6. Shares and other variable yield securities             |
| 7. Other assets                                           | L&R (Loans and receivables)                | 4,385                  | AC (Amortised Cost)                        | 4,385                  | 7. Other assets                                           |
| <b>Total Assets</b>                                       |                                            | <b>3,024,653</b>       |                                            | <b>2,974,939</b>       | <b>Total Assets</b>                                       |

LIABILITIES in EUR '000

| Statement of financial position<br>as at 31 December 2017 | Measurement Category IAS 39                | Net carrying<br>amount | Measurement category IFRS 9                | Net carrying<br>amount | Statement of financial position<br>as from 1 January 2018 |
|-----------------------------------------------------------|--------------------------------------------|------------------------|--------------------------------------------|------------------------|-----------------------------------------------------------|
| 8. Derivative financial instruments                       | FVTPL (Fair Value Through Profit and loss) | 1,153                  | FVTPL (Fair Value Through Profit and loss) | 1,153                  | 8. Derivative financial instruments                       |
| 9. Deferred income                                        | AC (Amortised Cost)                        | 25,802                 | AC (Amortised Cost)                        | 25,802                 | 9. Deferred income                                        |
| 10. Provisions for guarantees issued                      | Financial guarantees                       | 484                    | Financial guarantees                       | 484                    | 10. Provisions for guarantees issued                      |
| 11. Provisions for loan commitments                       | AC (Amortised Cost)                        | -                      | AC (Amortised Cost)                        | 4,156                  | 11. Provisions for loan commitments                       |
| 12. Amounts owed to third parties                         | AC (Amortised Cost)                        | 157,285                | AC (Amortised Cost)                        | 157,285                | 12. Amounts owed to third parties                         |
| 13. Other liabilities                                     | AC (Amortised Cost)                        | 2,462                  | AC (Amortised Cost)                        | 2,462                  | 13. Other liabilities                                     |
| <b>Total Liabilities</b>                                  |                                            | <b>187,186</b>         |                                            | <b>191,342</b>         | <b>Total Liabilities</b>                                  |
| 14. Contributors' resources                               |                                            |                        |                                            |                        | 14. Contributors' resources                               |
| 13.1. Member States Contribution called                   |                                            | 2,517,000              |                                            | 2,517,000              | 13.1. Member States Contribution called                   |
| 13.2. Fair value reserve                                  |                                            | 125,816                |                                            | -                      | 13.2. Fair value reserve                                  |
| 13.3. Retained earnings                                   |                                            | 194,651                |                                            | 266,597                | 13.3. Retained earnings                                   |
| <b>Total Liabilities and Equity</b>                       |                                            | <b>3,024,653</b>       |                                            | <b>2,974,939</b>       | <b>Total Liabilities and Equity</b>                       |

The following table reconciles the carrying amounts of the Facility's assets and liabilities from their previous measurement category under IAS 39 to their new measurement categories upon transition to IFRS 9 on 1<sup>st</sup> January 2018.

| FINANCIAL ASSETS<br>in EUR '000                                                  | IAS 39 carrying<br>amount<br>31.12.2017 | Reclassifications | Remeasurements | IFRS 9 carrying<br>amount<br>01.01.2018 |
|----------------------------------------------------------------------------------|-----------------------------------------|-------------------|----------------|-----------------------------------------|
| <b>Amortized Cost</b>                                                            |                                         |                   |                |                                         |
| <b>1. Cash and cash equivalents</b>                                              |                                         |                   |                |                                         |
| Opening balance under IAS 39 and closing<br>balance under IFRS 9                 | 549,101                                 | -                 | -              | 549,101                                 |
| <b>2. Amounts receivable from contributors</b>                                   |                                         |                   |                |                                         |
| Opening balance under IAS 39 and closing<br>balance under IFRS 9                 | 150,000                                 | -                 | -              | 150,000                                 |
| <b>3. Treasury financial assets</b>                                              |                                         |                   |                |                                         |
| Opening balance under IAS 39 and closing<br>balance under IFRS 9                 | 144,382                                 | -                 | -              | 144,382                                 |
| <b>4. Derivative financial instruments</b>                                       |                                         |                   |                |                                         |
| Opening balance under IAS 39 and closing<br>balance under IFRS 9                 | 12,521                                  | -                 | -              | 12,521                                  |
| <b>5. Loans and advances</b>                                                     |                                         |                   |                |                                         |
| Opening balance under IAS 39                                                     | 1,666,725                               | -                 | -              | 1,666,725                               |
| Transfer from AC to FVTPL                                                        | -                                       | -1,422            | -              | -1,422                                  |
| Remeasurement: ECL allowance                                                     | -                                       | -                 | -49,714        | -49,714                                 |
| Closing balance under IFRS 9                                                     | 1,666,725                               | -1,422            | -49,714        | 1,615,589                               |
| <b>7. Other assets</b>                                                           |                                         |                   |                |                                         |
| Opening balance under IAS 39 and closing<br>balance under IFRS 9                 | 4,385                                   | -                 | -              | 4,385                                   |
| <b>Total financial assets measured at amortized<br/>cost</b>                     | <b>2,527,114</b>                        | <b>-1,422</b>     | <b>-49,714</b> | <b>2,475,978</b>                        |
|                                                                                  | IAS 39 carrying<br>amount<br>31.12.2017 | Reclassifications | Remeasurements | IFRS 9 carrying<br>amount<br>01.01.2018 |
| <b>Fair Value Through OCI / AFS</b>                                              |                                         |                   |                |                                         |
| <b>6. Shares and other variable yield securities</b>                             |                                         |                   |                |                                         |
| Opening balance under IAS 39                                                     | 497,539                                 | -                 | -              | 497,539                                 |
| Transfer from AFS to FVTPL                                                       | -                                       | -497,539          | -              | -497,539                                |
| Closing balance under IFRS 9                                                     | 497,539                                 | -497,539          | -              | -                                       |
| <b>Total financial assets measured at Fair Value<br/>Through OCI</b>             | <b>497,539</b>                          | <b>-497,539</b>   | <b>-</b>       | <b>-</b>                                |
| <b>Fair Value Through Profit and Loss</b>                                        |                                         |                   |                |                                         |
| <b>5. Loans and advances</b>                                                     |                                         |                   |                |                                         |
| Opening balance under IAS 39                                                     | -                                       | -                 | -              | -                                       |
| Transfer from AC to FVTPL                                                        | -                                       | 1,422             | -              | 1,422                                   |
| Remeasurement: ECL allowance                                                     | -                                       | -                 | -              | -                                       |
| Closing balance under IFRS 9                                                     | -                                       | 1,422             | -              | 1,422                                   |
| <b>6. Shares and other variable yield securities</b>                             |                                         |                   |                |                                         |
| Opening balance under IAS 39                                                     | -                                       | -                 | -              | -                                       |
| Transfer from AFS to FVTPL                                                       | -                                       | 497,539           | -              | 497,539                                 |
| Closing balance under IFRS 9                                                     | -                                       | 497,539           | -              | 497,539                                 |
| <b>Total financial assets measured at Fair Value<br/>Through Profit and Loss</b> | <b>-</b>                                | <b>498,961</b>    | <b>-</b>       | <b>498,961</b>                          |
| <b>Total financial assets</b>                                                    | <b>3,024,653</b>                        | <b>-</b>          | <b>-49,714</b> | <b>2,974,939</b>                        |

| FINANCIAL LIABILITIES<br>in EUR '000                                                  | IAS 39 carrying<br>amount<br>31.12.2017 | Reclassifications | Remeasurements | IFRS 9 carrying<br>amount<br>01.01.2018 |
|---------------------------------------------------------------------------------------|-----------------------------------------|-------------------|----------------|-----------------------------------------|
| <b>Amortized Cost</b>                                                                 |                                         |                   |                |                                         |
| <b>9. Deferred income</b>                                                             |                                         |                   |                |                                         |
| Opening balance under IAS 39 and closing<br>balance under IFRS 9                      | 25,802                                  | -                 | -              | 25,802                                  |
| <b>10. Provisions for loan commitments</b>                                            |                                         |                   |                |                                         |
| Opening balance under IAS 39                                                          | -                                       | -                 | -              |                                         |
| Remeasurement ECL allowance                                                           | -                                       | -                 | 4,156          | 4,156                                   |
| Closing balance under IFRS 9                                                          |                                         | -                 | 4,156          | 4,156                                   |
| <b>11. Amounts owed to third parties</b>                                              |                                         |                   |                |                                         |
| Opening balance under IAS 39 and closing<br>balance under IFRS 9                      | 157,285                                 | -                 | -              | 157,285                                 |
| <b>12. Other liabilities</b>                                                          |                                         |                   |                |                                         |
| Opening balance under IAS 39 and closing<br>balance under IFRS 9                      | 2,462                                   | -                 | -              | 2,462                                   |
| <b>Total financial liabilities measured at<br/>amortised cost</b>                     | <b>185,549</b>                          | <b>-</b>          | <b>4,156</b>   | <b>189,705</b>                          |
| <b>Fair Value Through Profit and Loss</b>                                             |                                         |                   |                |                                         |
| <b>13. Derivative financial instruments</b>                                           |                                         |                   |                |                                         |
| Opening balance under IAS 39 and closing<br>balance under IFRS 9                      | 1,153                                   | -                 | -              | 1,153                                   |
| <b>14. Provisions for guarantees issued</b>                                           |                                         |                   |                |                                         |
| Opening balance under IAS 39 and closing<br>balance under IFRS 9                      | 484                                     | -                 | -              | 484                                     |
| Remeasurement ECL allowance                                                           | -                                       | -                 | -              | -                                       |
| Closing balance under IFRS 9                                                          | 484                                     | -                 | -              | 484                                     |
| <b>Total financial liabilities measured at Fair<br/>Value Through Profit and Loss</b> | <b>1,637</b>                            | <b>-</b>          | <b>-</b>       | <b>1,637</b>                            |
| <b>Total financial liabilities</b>                                                    | <b>187,186</b>                          | <b>-</b>          | <b>4,156</b>   | <b>191,342</b>                          |

The following table analyses the impact of transition to IFRS 9 on the Facility's Contributors' resources as at 1 January 2018. The impact relates to the fair value reserve. There is no impact on other components of Contributors' resources.

| in EUR '000                                                                      | Fair value reserve |
|----------------------------------------------------------------------------------|--------------------|
| <b>Closing balance under IAS 39 (31 December 2017)</b>                           | <b>125,816</b>     |
| Reclassification of shares and other variable-yield securities from AFS to FVTPL | -125,816           |
| <b>Opening balance under IFRS 9 (1 January 2018)</b>                             | <b>-</b>           |
| <b>Retained earnings</b>                                                         |                    |
| <b>Closing balance under IAS 39 (31 December 2017)</b>                           | <b>194,651</b>     |
| Reclassification of shares and other variable-yield securities from AFS to FVTPL | 125,816            |
| Recognition of ECL under IFRS 9 (loans and advances)                             | -49,712            |
| Recognition of provisions under IFRS 9 (loan commitments)                        | -4,156             |
| <b>Opening balance under IFRS 9 (1 January 2018)</b>                             | <b>266,599</b>     |
| <b>Total changes in equity due to adopting IFRS 9</b>                            | <b>- 53,868</b>    |

The following table reconciles the closing impairment allowance measured in accordance with IAS 39 to the new impairment allowance measured in accordance with IFRS 9:

| in EUR '000                                                | 01.01.2018             |                                            |                                        | 31.12.2017     |                |
|------------------------------------------------------------|------------------------|--------------------------------------------|----------------------------------------|----------------|----------------|
|                                                            | 12-month ECL (stage 1) | Lifetime ECL not credit-impaired (stage 2) | Lifetime ECL credit-impaired (stage 3) | Total          | Total          |
| 1. Cash and cash equivalents at AC under IAS 39 and IFRS 9 | -                      | -                                          | -                                      | -              | -              |
| 2. Treasury financial assets                               | -                      | -                                          | -                                      | -              | -              |
| 3.1 Loans and advances - Balance Sheet                     | 19,738                 | 29,976                                     | 113,255                                | 162,969        | 113,255        |
| 3.2 Loan commitments - Off Balance Sheet                   | 1,993                  | 2,163                                      | -                                      | 4,156          | -              |
| 4. Financial guarantee contracts issued                    | -                      | 484                                        | -                                      | 484            | 484            |
| <b>Total</b>                                               | <b>21,731</b>          | <b>32,623</b>                              | <b>113,255</b>                         | <b>167,609</b> | <b>113,739</b> |

### 3 Risk Management

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

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

#### 3.1. Risk management organisation

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

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

#### 3.2. Credit risk

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

##### 3.2.1. Credit risk policy

In carrying out the credit analysis on loan counterparts, EIB assesses the credit risk and expected loss with a view to quantify and price the risk. EIB has developed an Internal Rating Methodology (IRM) to determine the Internal Ratings of its credit-relevant borrower/guarantor counterparts. The methodology is based on a system of scoring sheets tailored for each major credit counterpart type (e.g. Corporates, Banks, Public Sector Entities, etc). Taking into consideration both, Best Banking Practice and the principles set under the Basel International Capital Accord (Basel II), all counterparts that are material to

the credit profile of a specific transaction are classified into internal rating categories using the IRM for the specific counterpart type. Each counterpart is assigned an Internal Rating reflecting its probability of default foreign currency rating following an in-depth analysis of the counterpart's business and financial risk profile and its country risk operating context.

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

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

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

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

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

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

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

The following table shows the maximum exposure to credit risk for the components of the statement of financial position, including derivatives. The maximum exposure is shown gross, before the effect of mitigation through the use of collateral.

| Maximum exposure (in EUR'000)          | 31.12.2018       | 31.12.2017       |
|----------------------------------------|------------------|------------------|
| <b>ASSETS</b>                          |                  |                  |
| Cash and cash equivalents              | 573,708          | 549,101          |
| Amounts receivable from contributors   | 100,000          | 150,000          |
| Treasury financial assets              | 335,140          | 144,382          |
| Derivative financial instruments       | 9,873            | 12,521           |
| Loans and advances                     | 1,540,991        | 1,666,725        |
| Other assets                           | 171              | 4,385            |
| <b>Total assets</b>                    | <b>2,559,883</b> | <b>2,527,114</b> |
| <b>Provisions for loan commitments</b> | <b>-23,822</b>   | <b>-</b>         |
| <b>OFF BALANCE SHEET</b>               |                  |                  |
| <b>Contingent liabilities</b>          |                  |                  |
| - Issued Guarantees                    | 1,553,668        | 74,569           |
| <b>Commitments</b>                     |                  |                  |
| - Undisbursed loans                    | 1,283,931        | 869,983          |
| - Non-issued guarantees                | 2,800            | 7,682            |
| <b>Total off balance sheet</b>         | <b>2,840,399</b> | <b>952,234</b>   |
| <b>Total credit exposure</b>           | <b>5,376,460</b> | <b>3,479,348</b> |

### 3.2.3. Credit risk on loans and advances

#### 3.2.3.1 Credit risk measurement for loans and advances

Each and every loan or guarantee undertaken by the Facility benefits from a comprehensive risk assessment and quantification of expected loss estimates that are reflected in a Loan Grading ("LG"). Operations under the IFE (as described in Note 24), with the exception of intermediated loans, are not subject to the Credit Risk Policy Guidelines and are subject to a different procedure. LGs are established according to generally accepted criteria, based on the quality of the borrower, the maturity of the loan, the guarantee and, where appropriate, the guarantor.

The loan grading (LG) system comprises the methodologies, processes, databases and IT systems supporting the assessment of credit risk in lending operations and the quantification of expected loss estimates. It summarises a large amount of information with the purpose of offering a relative ranking of loans' credit risks. LGs reflect the present value of the estimated level of the "expected loss", this being the product of the probability of default of the main obligors, the exposure at risk and the loss severity in the case of default. LGs are used for the following purposes:

- as an aid to a finer and more quantitative assessment of lending risks;
- as help in distributing monitoring efforts;
- as a description of the loan's portfolio quality at any given date;
- as one input in risk-pricing decisions based on the expected loss.

The following factors enter into the determination of an LG:

i) The borrower's creditworthiness: Risk Management independently reviews borrowers and assesses their creditworthiness based on internal methodologies and external data. In line with the Basel II Advanced Approach chosen, the Bank has developed an internal rating methodology (IRM) to determine the internal ratings of borrowers and guarantors. This is based on a set of scoring sheets specific to defined counterparty types.

ii) The default correlation: it quantifies the chances of simultaneous financial difficulties arising for both the borrower and the guarantor. The higher the correlation between the borrower and the guarantor's default probabilities, the lower the value of the guarantee and therefore the lower (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 internal grading.

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:

"A0" comprising loans to or guaranteed by an EU Member State which have an expected loss of 0% (based on the Bank's preferred creditor status and statutory protection which are deemed to assure a full recovery of the Bank's assets upon maturity).

"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.

Generally, loans internally graded D- or below are placed on the Watch List. However, if a loan was originally approved with a risk profile of D- or weaker, it will only be placed on the Watch List as a result of a material credit event causing a further deterioration of its LG classification.

The table in section 3.2.3.3 shows the credit quality analysis of the Facility's loan portfolio based on the various LG classes as described above.

### 3.2.3.2 Analysis of lending credit risk exposure

The following table shows the maximum exposure (net of ECL) to credit risk on loans signed and disbursed by nature of borrower taking into account guarantees provided by guarantors:

*In EUR'000*

| At 31.12.2018               | Guaranteed     | Other credit enhancements | Not guaranteed   | Total            | % of Total  |
|-----------------------------|----------------|---------------------------|------------------|------------------|-------------|
| Banks                       | 88,263         | -                         | 856,484          | 944,747          | 61%         |
| Corporates                  | 147,551        | 45,820                    | 205,198          | 398,569          | 26%         |
| Public institutions         | 29,182         | -                         | -                | 29,182           | 2%          |
| States                      | -              | 2,647                     | 165,846          | 168,493          | 11%         |
| <b>Total disbursed</b>      | <b>264,996</b> | <b>48,467</b>             | <b>1,227,528</b> | <b>1,540,991</b> | <b>100%</b> |
| <b>Signed not disbursed</b> | <b>170,356</b> | <b>-</b>                  | <b>1,089,753</b> | <b>1,260,110</b> |             |
| At 31.12.2017               | Guaranteed     | Other credit              | Not guaranteed   | Total            | % of Total  |



| enhancements                |                |               |                  |                  |             |
|-----------------------------|----------------|---------------|------------------|------------------|-------------|
| Banks                       | 46,860         | 11,651        | 919,216          | 977,727          | 59%         |
| Corporates                  | 145,914        | 59,462        | 285,492          | 490,868          | 29%         |
| Public institutions         | 30,882         | -             | -                | 30,882           | 2%          |
| States                      | -              | 3,218         | 164,030          | 167,248          | 10%         |
| <b>Total disbursed</b>      | <b>223,656</b> | <b>74,331</b> | <b>1,368,738</b> | <b>1,666,725</b> | <b>100%</b> |
| <b>Signed not disbursed</b> | <b>89,597</b>  | <b>-</b>      | <b>780,386</b>   | <b>869,983</b>   |             |

Transaction Management and Restructuring 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, Transaction Management and Restructuring 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 2018 and 31 December 2017 by the Loan Grading applications, based on the exposure signed (disbursed and un-disbursed):

*In EUR'000*

| At 31.12.2018 |                     | High Grade     | Standard Grade | Min. Accept. Risk | High Risk        | No grading    | Total            | % of Total  |
|---------------|---------------------|----------------|----------------|-------------------|------------------|---------------|------------------|-------------|
|               |                     | A to B-        | C              | D+                | D- and below     |               |                  |             |
| Borrower      | Banks               | 232,467        | 238,619        | 349,756           | 698,562          | -             | 1,519,404        | 54%         |
|               | Corporates          | 103,845        | 7,564          | 744               | 693,100          | 50,000        | 855,253          | 31%         |
|               | Public institutions | -              | -              | 29,182            | 2,994            | -             | 32,176           | 1%          |
|               | States              | -              | 4,786          | 7,681             | 381,801          | -             | 394,268          | 14%         |
| <b>Total</b>  |                     | <b>336,312</b> | <b>250,969</b> | <b>387,363</b>    | <b>1,776,457</b> | <b>50,000</b> | <b>2,801,101</b> | <b>100%</b> |

| At 31.12.2017 |                     | High Grade     | Standard Grade | Min. Accept. Risk | High Risk        | No grading   | Total            | % of Total  |
|---------------|---------------------|----------------|----------------|-------------------|------------------|--------------|------------------|-------------|
|               |                     | A to B-        | C              | D+                | D- and below     |              |                  |             |
| Borrower      | Banks               | 208,601        | 187,225        | 189,727           | 870,913          | -            | 1,456,466        | 58%         |
|               | Corporates          | 114,769        | 8,018          | 3,288             | 533,382          | 1,428        | 660,885          | 26%         |
|               | Public institutions | -              | -              | 30,882            | -                | -            | 30,882           | 1%          |
|               | States              | -              | -              | 13,861            | 374,614          | -            | 388,475          | 15%         |
| <b>Total</b>  |                     | <b>323,370</b> | <b>195,243</b> | <b>237,758</b>    | <b>1,778,909</b> | <b>1,428</b> | <b>2,536,708</b> | <b>100%</b> |

### 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 | 31.12.2018 | 31.12.2017 |
|---------------------|------------|------------|
| Kenya               | 233,269    | 331,891    |
| Nigeria             | 172,515    | 230,042    |
| Tanzania            | 124,718    | 116,093    |

| Country of borrower         | 31.12.2018       | 31.12.2017       |
|-----------------------------|------------------|------------------|
| Uganda                      | 81,766           | 169,869          |
| Burundi                     | 77,568           | 74,703           |
| Barbados                    | 74,638           | 25,124           |
| Egypt                       | 74,431           | -                |
| Jamaica                     | 72,165           | 85,728           |
| Congo (Democratic Republic) | 62,708           | 62,439           |
| Mauritius                   | 55,564           | 26,598           |
| Ethiopia                    | 55,215           | 51,719           |
| Dominican Republic          | 54,326           | 61,326           |
| Mauritania                  | 50,727           | 64,007           |
| Ghana                       | 39,246           | 49,895           |
| Togo                        | 30,634           | 45,574           |
| Rwanda                      | 28,704           | 38,555           |
| Malawi                      | 26,827           | 22,800           |
| Regional-ACP                | 24,335           | 751              |
| New Caledonia               | 21,124           | 21,670           |
| Angola                      | 20,651           | 14,850           |
| Cape Verde                  | 18,923           | 20,487           |
| Senegal                     | 18,330           | 13,881           |
| Zambia                      | 17,700           | 10,910           |
| French Polynesia            | 17,453           | 17,235           |
| Cameroon                    | 14,784           | 25,012           |
| Mozambique                  | 14,719           | 19,212           |
| Cayman Islands              | 13,213           | 14,958           |
| Niger                       | 9,655            | 5,631            |
| Botswana                    | 7,278            | 7,618            |
| Seychelles                  | 4,786            | 5,036            |
| Mali                        | 4,767            | 5,612            |
| Haiti                       | 4,748            | 6,006            |
| Burkina Faso                | 4,649            | 6,041            |
| Samoa                       | 3,986            | 5,100            |
| Vanuatu                     | 1,848            | 2,162            |
| Liberia                     | 1,153            | 1,553            |
| Palau                       | 1,107            | 1,384            |
| Micronesia                  | 759              | 868              |
| South Africa                | 2                | 653              |
| Namibia                     | -                | 1,971            |
| Congo                       | -                | 1,730            |
| Tonga                       | -                | 31               |
| <b>Total</b>                | <b>1,540,991</b> | <b>1,666,725</b> |

#### 3.2.3.4.2 Industry sector analysis

The table below analyses the Facility's loan portfolio by industry sector of the borrower. Operations which are first disbursed to a financial intermediary before being disbursed to the final beneficiary are reported under global loans (in EUR'000):

| In EUR'000                                  |            |            |
|---------------------------------------------|------------|------------|
| Industry sector of borrower                 | 31.12.2018 | 31.12.2017 |
| Tertiary and other                          | 957,602    | 991,282    |
| Urban development, renovation and transport | 192,400    | 194,101    |
| Electricity, coal and others                | 181,317    | 290,364    |
| Basic material and mining                   | 45,820     | 59,462     |
| Materials processing, construction          | 33,144     | 2,194      |
| Roads and motorways                         | 32,043     | 40,960     |
| Airports and air traffic management systems | 29,182     | 30,882     |
| Telecommunications                          | 26,095     | 20,310     |

| Industry sector of borrower                 | 31.12.2018       | 31.12.2017       |
|---------------------------------------------|------------------|------------------|
| Chemicals, plastics and pharmaceuticals     | 20,436           | -                |
| Food chain                                  | 15,386           | 15,586           |
| Waste recuperation                          | 7,564            | 8,018            |
| Social infrastructure, education and health | 2                | 1,100            |
| Oil, gas and petroleum                      | -                | 12,466           |
| <b>Total</b>                                | <b>1,540,991</b> | <b>1,666,725</b> |

### 3.2.3.5 Credit risk exposure for each internal risk rating

The Facility 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*

| 2018                                             | 12-month ECL     | Lifetime ECL not credit-impaired | Lifetime ECL credit-impaired | POCI         | FVTPL      | Total            |
|--------------------------------------------------|------------------|----------------------------------|------------------------------|--------------|------------|------------------|
| <b>Loans and advances at AC</b>                  |                  |                                  |                              |              |            |                  |
| Internal Rating 1 - minimal credit risk          | -                | 90,875                           | -                            | -            | -          | 90,875           |
| Internal Rating 2 - very low credit risk         | 74,650           | -                                | -                            | -            | -          | 74,650           |
| Internal Rating 3 - low credit risk              | 17,804           | -                                | -                            | -            | -          | 17,804           |
| Internal Rating 4 - moderate credit risk         | 39,295           | 18,783                           | -                            | -            | -          | 58,078           |
| Internal Rating 5 - financially weak counterpart | 165,551          | -                                | -                            | -            | -          | 165,551          |
| Internal Rating 6 - high credit risk             | 834,194          | 94,749                           | -                            | -            | -          | 928,943          |
| Internal Rating 7 - very high credit risk        | 75,057           | 134,701                          | -                            | -            | 1,806      | 211,564          |
| Internal Rating 8 - counterpart in default       | -                | -                                | 185,273                      | 3,588        | -          | 188,861          |
| Loss allowance                                   | -22,023          | -27,342                          | -143,092                     | -1,794       | -1,084     | -195,335         |
| <b>Carrying amount</b>                           | <b>1,184,528</b> | <b>311,766</b>                   | <b>42,181</b>                | <b>1,794</b> | <b>722</b> | <b>1,540,991</b> |
| <b>Loan commitments</b>                          |                  |                                  |                              |              |            |                  |
| Internal Rating 1 - minimal credit risk          | -                | -                                | -                            | -            | -          | -                |
| Internal Rating 2 - very low credit risk         | 102,092          | -                                | -                            | -            | -          | 102,092          |
| Internal Rating 3 - low credit risk              | 12,000           | -                                | -                            | -            | -          | 12,000           |
| Internal Rating 4 - moderate credit risk         | 12,463           | -                                | -                            | -            | -          | 12,463           |
| Internal Rating 5 - financially weak counterpart | 230,455          | -                                | -                            | -            | -          | 230,455          |
| Internal Rating 6 - high credit risk             | 567,573          | 22,467                           | -                            | -            | -          | 590,040          |
| Internal Rating 7 - very high credit risk        | 100,055          | 96,074                           | -                            | -            | -          | 196,129          |
| Internal Rating 8 - counterpart in default       | -                | -                                | 16,932                       | -            | -          | 16,932           |
| No internal rating*                              | 123,821          | -                                | -                            | -            | -          | 123,821          |
| Loss allowance                                   | -7,225           | -16,597                          | -                            | -            | -          | -23,822          |
| <b>Carrying amount</b>                           | <b>1,141,234</b> | <b>101,944</b>                   | <b>16,932</b>                | <b>-</b>     | <b>-</b>   | <b>1,260,110</b> |

(\*) agency agreements for which at reporting date there is no underlying counterpart

The Facility continually monitors events affecting its borrowers and guarantors, especially banks. In particular, the Facility 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 EIB management and to Member States is provided on the overall status of arrears and on the recovery measures already taken or to be taken.

The arrears and impairments on loans can be analysed as follows (in EUR'000):

*In EUR'000*

|                                                              | Loans and advances | Loans and receivables |
|--------------------------------------------------------------|--------------------|-----------------------|
|                                                              | 31.12.2018         | 31.12.2017            |
| <b>Carrying amount</b>                                       | <b>1,540,991</b>   | <b>1,666,725</b>      |
| <b>Lifetime ECL credit- impaired</b>                         |                    |                       |
| Gross amount                                                 | 188,861            | 136,827               |
| Impairment- loss allowance                                   | -144,886           | -106,203              |
| <b>Carrying amount of lifetime ECL credit-impaired</b>       | <b>43,975</b>      | <b>30,624</b>         |
| <b>Past due but not credit- impaired</b>                     |                    |                       |
| <b>Past due comprises</b>                                    |                    |                       |
| 0-30 days                                                    | 804                | 1,227                 |
| 30-60 days                                                   | -                  | 77                    |
| 60-90 days                                                   | -                  | 31                    |
| 90-180 days                                                  | -                  | 18                    |
| more 180 days                                                | 1                  | 1                     |
| <b>Carrying amount past due but not credit- impaired</b>     | <b>805</b>         | <b>1,354</b>          |
| <b>Carrying amount neither past due nor credit- impaired</b> | <b>1,496,211</b>   | <b>1,634,747</b>      |
| <b>Total carrying amount loans and advances</b>              | <b>1,540,991</b>   | <b>1,666,725</b>      |

### 3.2.3.7 Loan renegotiation and forbearance

The Facility considers loans to be forborne if in response to adverse changes in the financial position of a borrower the Facility renegotiates the original terms of the contractual arrangements with this borrower affecting directly the future cash flows of the financial instrument, which may result in a loss to the Facility. However, the financial impact of restructuring activities is in general limited to impairment losses, if any, as financial neutrality is generally applied by the Facility and reflected in the renegotiated pricing conditions of the operations restructured.

In the normal course of business, the Loan Grading (LG) of the loans in question would have deteriorated and the loan would have been included in the Watch List before renegotiation. Once renegotiated, the Facility will continue to closely monitor these loans. If the renegotiated payment terms will not recover the original carrying amount of the asset, it will be considered as impaired. The corresponding impairment losses will be calculated based on the forecasted cash flows discounted at the original effective interest rate. The need for impairment for all loans whose LG deteriorated to E- is assessed regularly; all loans with a LG of F require impairment. Once the Loan Grading of a loan has improved sufficiently, it will be removed from the Watch List in line with the procedures of the Facility.

Forbearance measures and practices undertaken by the Bank's restructuring team during the

reporting period includes extension of maturity, deferral of capital only, deferral of capital and interest and capitalisation of arrears. Such forbearance measures do not lead to the derecognition of the underlying operation unless the impact of the contractual changes on the net present value of the loan at the date of restructuring is considered significant. If such newly recognised financial asset is credit-impaired, it would meet the definition of the POCI financial asset.

Exposures subject to changes in contractual terms which do not affect future cash flows, such as collateral or other security arrangements or the waiver of contractual rights under covenants, are not considered as forbore and hence those events are not considered as sufficient to indicate impairment on their own.

Operations subject to forbearance measures are reported as such in the table below:

*In EUR'000*

|                                                                         | 31.12.2018 | 31.12.2017 |
|-------------------------------------------------------------------------|------------|------------|
| Number of operations subject to forbearance practices                   | 33         | 27         |
| Carrying values                                                         | 280,720    | 136,973    |
| of which impaired                                                       | 9,506      | 112,423    |
| Impairment recognised                                                   | 86,334     | 107,256    |
| Interest income in respect of forbore operations                        | 13,465     | 8,418      |
| Exposures written off (following the termination/sale of the operation) | -          | 9,395      |

*In EUR'000*

| Forbearance measures |                |                         |                          |                                  |                |                                                      |                |
|----------------------|----------------|-------------------------|--------------------------|----------------------------------|----------------|------------------------------------------------------|----------------|
|                      | 31.12.2017     | Extension of maturities | Deferral of capital only | Deferral of capital and interest | Other          | Contractual repayment and termination <sup>(1)</sup> | 31.12.2018     |
| Banks                | 30,347         | -                       | 290                      | 5,654                            | 765            | -9,464                                               | 27,592         |
| Corporates           | 106,626        | 3,463                   | -                        | 15,271                           | 143,261        | -15,493                                              | 253,128        |
| <b>Total</b>         | <b>136,973</b> | <b>3,463</b>            | <b>290</b>               | <b>20,925</b>                    | <b>144,026</b> | <b>-24,957</b>                                       | <b>280,720</b> |

(1) Decreases are explained by repayments of capital occurred during the year on operations already considered as forbore as of 31 December 2018 and by termination of forbore measures during the year.

### 3.2.4. Credit risk on cash and cash equivalents

Available funds are invested in accordance with the Facility's schedule of contractual disbursement obligations. As of 31 December 2018 and 31 December 2017, 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 2018 and 31 December 2017 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.

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 2018 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. As at 31 December 2017 all term deposits, commercial papers and cash in hand held by the treasury portfolio of the Facility had a minimum rating of P-1 (Moody's equivalent) at settlement day.

The following table shows the situation of cash and cash equivalents including accrued interest:

*In EUR'000*

| Minimum short-term rating | Minimum long-term rating | 31.12.2018     |             | 31.12.2017     |             |
|---------------------------|--------------------------|----------------|-------------|----------------|-------------|
| (Moody's term)            | (Moody's term)           |                |             |                |             |
| P-1                       | Aaa                      | 71,914         | 13%         | 49,616         | 9%          |
| P-1                       | Aa3                      | 49,972         | 9%          | 89,971         | 16%         |
| P-1                       | A1                       | 199,938        | 34%         | 143,080        | 26%         |
| P-1                       | A2                       | 201,899        | 35%         | 266,434        | 49%         |
| P-2                       | A3                       | 49,985         | 9%          | -              | 0%          |
| <b>Total</b>              |                          | <b>573,708</b> | <b>100%</b> | <b>549,101</b> | <b>100%</b> |

### 3.2.5. Credit risk on derivatives

#### 3.2.5.1. Credit risk policy of derivatives

The credit risk with respect to derivatives is represented by the loss which a given party would incur where the other counterparty to the deal would be unable to honour its contractual obligations. The credit risk associated with derivatives varies according to a number of factors (such as interest and exchange rates) and generally corresponds to only a small portion of their notional value.

In the normal course of its activity, the Facility may enter into swap contracts with a view to hedge specific lending operations or into currency forward contracts, with a view to hedge its currency positions denominated in actively traded currencies other than the Euro. All the swaps are executed by the European Investment Bank with an external counterpart. The swaps are arranged by the same Master Swap Agreements and Credit Support Annexes signed between the European Investment Bank and its external counterparts.

#### 3.2.5.2. Credit risk measurement for derivatives

All the swaps executed by the European Investment Bank that are related to the Facility are treated within the same contractual framework and methodologies applied for the derivatives negotiated by the European Investment Bank for its own purposes. In particular, eligibility of swap counterparts is determined by the European Investment Bank based on the same eligibility conditions applied for its general swap purposes.

The European Investment Bank measures the credit risk exposure related to swaps and derivatives transactions using the Net Market Exposure ("NME") and Potential Future Exposure ("PFE") approach for reporting and limit monitoring. The NME and the PFE fully include the derivatives related to the Investment Facility.

The following table shows the maturities of cross currency interest rate swaps, sub-divided according to their notional amount and fair value:

*In EUR'000*

| Swap contracts at 31.12.2018 | less than 1 year | 1 year to 5 years | 5 years to 10 years | more than to 10 years | Total 2018 |
|------------------------------|------------------|-------------------|---------------------|-----------------------|------------|
| Notional amount              | -                | 5,245             | -                   | -                     | 5,245      |
| Fair Value (i.e. net)        | -                | -325              | -                   | -                     | -325       |
| Swap contracts at 31.12.2017 | less than 1 year | 1 year to 5 years | 5 years to 10 years | more than to 10 years | Total 2017 |
| Notional amount              | -                | 8,098             | -                   | -                     | 8,098      |
| Fair Value (i.e. net)        | -                | -955              | -                   | -                     | -955       |

- 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 1,460.6 million at 31 December 2018 against EUR 1,500 million at 31 December 2017. The fair value of FX swaps amounts to EUR 1.1 million at 31 December 2018 against EUR 12 million at 31 December 2017.

- The Facility enters into interest rate swap contracts in order to hedge the interest rate risk on loans disbursed. As at 31 December 2018 there are two interest rate swaps outstanding with a notional amount of EUR 28.5 million (2017: EUR 31.7 million) and a fair value of EUR 0.7 million (2017: EUR 0.3 million).

### 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 with remaining maturities of up to 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, according to the investment guidelines and depending on liquidity requirements:

| Minimum short-term rating<br>(Moody's term) | Minimum long-term rating<br>(Moody's term) | 31.12.2018 |     | 31.12.2017 |     |
|---------------------------------------------|--------------------------------------------|------------|-----|------------|-----|
| P-1                                         | Aa2                                        | 80,041     | 24% | -          | 0%  |
| P-1                                         | Aa3                                        | 95,055     | 29% | -          | 0%  |
| P-1                                         | A1                                         | 15,005     | 4%  | -          | 0%  |
| P-1                                         | A2                                         | 45 008     | 13% | -          | 0%  |
| P-2                                         | A2                                         | 50,015     | 15% | -          | 0%  |
| P-2                                         | A3                                         | 50,016     | 15% | -          | 0%  |
| P-2                                         | Baa2                                       | -          | 0%  | 94,353     | 65% |
| NP                                          | Ba1                                        | -          | 0%  | 50,029     | 35% |

## 3.3. *Liquidity risk*

Liquidity risk refers to an entity's ability to fund increases in assets and meet obligations as they come due, without incurring unacceptable losses. It can be split into funding liquidity risk and market liquidity risk. Funding liquidity risk is the risk that an entity will not be able to meet efficiently both expected and unexpected current and future cash flow needs without affecting its daily operations or its financial condition. Market liquidity risk is the risk that an entity cannot easily offset or eliminate a position at the market price because of inadequate market depth or market disruption.

### 3.3.1. [Liquidity risk management](#)

The Facility is primarily funded by annual contributions from Member States as well as by reflows stemming from the Facility's operations. The Facility manages its funding liquidity risk primarily by planning of its net liquidity needs and the required Member States annual contributions.

In order to calculate Member States' annual contributions, disbursement patterns of the existing and pipelined portfolio is analysed and followed up throughout the year. Special events, such as early reimbursements, sales of shares or default cases are taken into account to correct annual liquidity requirements.

To further minimize the liquidity risk, the Facility maintains a liquidity reserve sufficient to cover at any point in time forecasted cash disbursements, as communicated periodically by



EIB's Lending Department. Funds are invested on the money market and bond markets in the form of interbank deposits and other short term financial instruments by taking into consideration the Facility's cash disbursement obligations. The Facility's liquid assets are managed by the Bank's Treasury Department with a view to maintain appropriate liquidity to enable the Facility to meet its obligations.

In accordance with the principle of segregation of duties between the Front and Back Office, settlement operations related to the investment of these assets are under the responsibility of the EIB's Planning and Settlement of Operations Department. Furthermore, the authorisation of counterparts and limits for treasury investments, as well as the monitoring of such limits, are the responsibility of the Bank's Risk Management Directorate.

### 3.3.2. Liquidity risk measurement

The tables in this section analyse the financial liabilities of the Facility by maturity on the basis of the period remaining between the balance sheet date and the contractual maturity date (based on undiscounted cash flows).

In terms of non-derivative financial liabilities, the Facility holds commitments in form of un-disbursed portions of the credit under signed loan agreements, of un-disbursed portions of signed capital subscription/investment agreements, of loan guarantees granted, or of committed interest subsidies and TA.

Loans under the IF have a disbursement deadline. However, disbursements are made at times and in amounts reflecting the progress of underlying investment projects. Moreover, the IF's loans are transactions performed in a relatively volatile operating environment, hence their disbursement schedule is subject to a significant degree of uncertainty.

Capital investments become due when and as soon as equity fund managers issue valid calls for capital, reflecting the progress in their investment activities. The drawdown period is usually of 3 years, with frequent prolongation by one or two years. Some disbursement commitments usually survive the end of the drawdown period until full disposal of the fund's underlying investments, as the fund's liquidity may be insufficient from time to time to meet payment obligations arising in respect of fees or other expenses.

Guarantees are not subject to specific disbursement commitments unless a guarantee is called. The amount of guarantees outstanding is reduced alongside the repayment schedule of guaranteed loans.

Committed interest subsidies' cash outflows occur in the case of subsidized loans financed by the Bank's own resources. Therefore, reported outflows represent only commitments related to these loans rather than the total amount of committed un-disbursed interest subsidies. As in the case of loans, their disbursement schedule is uncertain.

Committed TA "gross nominal outflow" in the "Maturity profile of non-derivative financial liabilities" table refers to the total un-disbursed portion of signed TA contracts. The disbursement time pattern is subject to a significant degree of uncertainty. Cash outflows classified in the "3 months or less" bucket represent the amount of outstanding invoices received by the reporting date.

Commitments for non-derivative financial liabilities for which there is no defined contractual maturity date are classified under "Maturity Undefined". Commitments, for which there is a recorded cash disbursement request at the reporting date, are classified under the relevant time bucket.

In terms of derivative financial liabilities, the maturity profile represents the contractual undiscounted gross cash flows of swap contracts including cross currency swaps (CCS), cross



currency interest rate swaps (CCIRS), short term currency swaps and interest rate swaps.

*In EUR'000*

| Maturity profile of non-derivative financial liabilities as at 31.12.2018 | 3 months or less | More than 3 months to 1 year | More than 1 year to 5 years | More than 5 years | Maturity Undefined | Gross nominal outflow |
|---------------------------------------------------------------------------|------------------|------------------------------|-----------------------------|-------------------|--------------------|-----------------------|
| Outflows for committed but un-disbursed loans                             | 7,854            | -                            | -                           | -                 | 1,276,077          | 1,283,931             |
| Outflows for committed investment funds and share subscription            | 2,023            | -                            | -                           | -                 | 345,144            | 347,167               |
| Others (signed non-issued guarantees, issued guarantees)                  | -                | -                            | -                           | -                 | 1,556,468          | 1,556,468             |
| Outflows for committed interest subsidies                                 | -                | -                            | -                           | -                 | 360,655            | 360,655               |
| Outflows for committed TA                                                 | 2,373            | -                            | -                           | -                 | 24,082             | 26,455                |
| <b>Total</b>                                                              | <b>12,250</b>    | <b>-</b>                     | <b>-</b>                    | <b>-</b>          | <b>3,562,426</b>   | <b>3,574,676</b>      |

*In EUR'000*

| Maturity profile of non-derivative financial liabilities as at 31.12.2017 | 3 months or less | More than 3 months to 1 year | More than 1 year to 5 years | More than 5 years | Maturity Undefined | Gross nominal outflow |
|---------------------------------------------------------------------------|------------------|------------------------------|-----------------------------|-------------------|--------------------|-----------------------|
| Outflows for committed but un-disbursed loans                             | 5,543            | -                            | -                           | -                 | 864,440            | 869,983               |
| Outflows for committed investment funds and share subscription            | 5,039            | -                            | -                           | -                 | 316,656            | 321,695               |
| Others (signed non-issued guarantees, issued guarantees)                  | -                | -                            | -                           | -                 | 82,251             | 82,251                |
| Outflows for committed interest subsidies                                 | 1,245            | -                            | -                           | -                 | 286,066            | 287,311               |
| Outflows for committed TA                                                 | 1,931            | -                            | -                           | -                 | 24,720             | 26,651                |
| <b>Total</b>                                                              | <b>13,758</b>    | <b>-</b>                     | <b>-</b>                    | <b>-</b>          | <b>1,574,133</b>   | <b>1,587,891</b>      |

*In EUR'000*

| Maturity profile of derivative financial liabilities as at 31.12.2018 | 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                                               | 5                | 3,281                        | 1,816                       | -                 | 5,102                        |
| CCS and CCIRS – Outflows                                              | -                | -4,081                       | -1,770                      | -                 | -5,851                       |
| Short term currency swaps – Inflows                                   | 1,460,608        | -                            | -                           | -                 | 1,460,608                    |
| Short term currency swaps – Outflows                                  | -                | -                            | -                           | -                 | -1,465,498                   |
| Interest Rate Swaps – Inflows                                         | 397              | 1,171                        | 3,473                       | 204               | 5,245                        |
| Interest Rate Swaps – Outflows                                        | -                | -1,340                       | -3,030                      | -175              | -4,545                       |
| <b>Total</b>                                                          | <b>-4,488</b>    | <b>-969</b>                  | <b>489</b>                  | <b>29</b>         | <b>-4,939</b>                |

*In EUR'000*

| Maturity profile of derivative financial liabilities as at 31.12.2017 | 3 months or less | More than 3 months to 1 year | More than 1 year to 5 years | More than 5 years | Gross nominal inflow/outflow |
|-----------------------------------------------------------------------|------------------|------------------------------|-----------------------------|-------------------|------------------------------|
| CCS and CCIRS – Inflows                                               | 7                | 3,144                        | 5,122                       | -                 | 8,273                        |
| CCS and CCIRS – Outflows                                              | -                | -4,051                       | -5,959                      | -                 | -10,010                      |
| Short term currency swaps – Inflows                                   | 1,500,000        | -                            | -                           | -                 | 1,500,000                    |
| Short term currency swaps – Outflows                                  | -                | -                            | -                           | -                 | -1,493,987                   |
| Interest Rate Swaps – Inflows                                         | 355              | 1,102                        | 4,138                       | 625               | 6,219                        |
| Interest Rate Swaps – Outflows                                        | -                | -1,502                       | -3,782                      | -556              | -5,840                       |
| <b>Total</b>                                                          | <b>6,375</b>     | <b>-1,307</b>                | <b>-482</b>                 | <b>69</b>         | <b>4,655</b>                 |

### 3.3.3. Long term financial assets and liabilities

The following table sets out the carrying amounts of non-derivative financial assets and financial liabilities expected to be recovered or settled more than 12 months after the reporting date.

*In EUR'000*

|                                            | 31.12.2018       | 31.12.2017       |
|--------------------------------------------|------------------|------------------|
| <b>Financial assets:</b>                   |                  |                  |
| Loans and advances                         | 1,666,232        | 1,608,488        |
| Shares and other variable yield securities | 567,292          | 497,539          |
| Other assets                               | 171              | 318              |
| <b>Total</b>                               | <b>2,233,695</b> | <b>2,106,345</b> |
| <b>Financial liabilities:</b>              |                  |                  |
| Provisions for guarantees issued           | 793              | 549              |
| Amount owed to third parties               | 93,641           | 109,004          |
| Provisions for loan commitments            | 23,822           | -                |
| <b>Total</b>                               | <b>118,256</b>   | <b>109,553</b>   |

### 3.4. **Market risk**

Market risk represents the risk that changes in market prices and rates, such as interest rates, equity prices and foreign exchange rates will affect an entity's income or the value of its holdings in financial instruments.

#### 3.4.1. Interest rate risk

Interest rate risk arises from the volatility in the economic value of, or in the income derived from, interest rate bearing positions due to adverse movements in interest rates.

The Facility is not directly impacted by the fluctuation of its economic value or to pricing mismatches between different assets, liabilities and hedge instruments because (i) it does not have any direct borrowing costs or interest rate bearing liabilities and (ii) it accepts the impact of interest rate fluctuations on the revenues from its investments.

The Facility measures the sensitivity of its loan portfolio and micro hedging swaps to interest rate fluctuations via a Basis Point Value (BPV) calculation.

The BPV measures the gain or loss in the net present value of the relevant portfolio, due to a 1 basis point (0.01%) increase in interest rates tenors ranging within a specified time bucket "money market – up to one year", "very short – 2 to 3 years", "short – 4 to 6 years", "medium – 7 to 11 years", "long – 12 to 20 years" or "extra-long – more than 21 years".

To determine the net present value (NPV) of the loans' cash flows denominated in EUR, the Facility uses the EIB's EUR base funding curve (EUR swap curve adjusted with EIB's global funding spread). The EIB's USD funding curve is used for the calculation of the NPV of loan's cash flows denominated in USD. The NPV of the loans' cash flows denominated in currencies for which a reliable and sufficiently complete discount curve is not available, is determined by using EIB's EUR base funding curve as a proxy.

To calculate the net present value of the micro hedging swaps, the facility uses the EUR swap curve for cash flows denominated in EUR and the USD swap curve for cash flows denominated in USD.

As shown in the following table the net present value of the loan portfolio including related micro-hedging swaps as at 31 December 2018 would decrease by EUR 483k (as at 31 December 2017: decrease by EUR 488,000) 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 |
|----------------------------------------------------|--------------|--------------|--------------|---------------|----------------|------------|-------|
| As at 31.12.2018                                   | 1 year       | 2 to 3 years | 4 to 6 years | 7 to 11 years | 12 to 20 years | 21 years   |       |
| Total sensitivity of loans and micro hedging swaps | -38          | -94          | -168         | -154          | -29            | -          | -483  |

| Basis point value                                  | Money Market | Very Short   | Short        | Medium        | Long           | Extra Long | Total |
|----------------------------------------------------|--------------|--------------|--------------|---------------|----------------|------------|-------|
| As at 31.12.2017                                   | 1 year       | 2 to 3 years | 4 to 6 years | 7 to 11 years | 12 to 20 years | 21 years   |       |
| Total sensitivity of loans and micro hedging swaps | -49          | -96          | -159         | -168          | -16            | -          | -488  |

### 3.4.2. Foreign exchange risk

Foreign exchange ("FX") risk for the IF is the risk of loss in earnings or economic value due to adverse movements of FX rates.

Given a reference accounting currency (EUR for the IF), the Facility is exposed to FX risk whenever there is a mismatch between assets and liabilities denominated in a non-reference accounting currency. FX risk also includes the effect of changes in the value of future cash flows denominated in non-reference accounting currency, e.g. interest and dividend payments, due to fluctuations in exchange rates.

#### 3.4.2.1. Foreign exchange risk and treasury assets

The IF's treasury assets are denominated either in EUR or USD.

FX risk is hedged by means of FX cross currency spot or forward transactions, FX swaps or cross-currency swaps. The EIB's Treasury Department can, where deemed necessary and appropriate, use any other instrument, in line with the Bank's policy, that provide protection against market risks incurred in connection with the IF's financial activities.

#### 3.4.2.2. Foreign exchange risk and operations financed or guaranteed by the IF

Member States' IF contributions are received in EUR. The operations financed or guaranteed by the IF as well as interest subsidies can be denominated in EUR, USD or any other authorized currency.

A foreign exchange risk exposure (against the EUR reference currency) arises whenever transactions denominated in currencies other than the EUR are left un-hedged. The IF's foreign exchange risk hedging guidelines are set out below.

##### 3.4.2.2.1. Hedging of operations denominated in USD

The FX risk generated by IF operations denominated in USD shall be covered on an aggregated basis via the use of USD/EUR FX swaps, rolled over and adjusted in terms of amount on a periodic basis. The use of FX swaps serves a dual purpose. On one side the necessary liquidity for new disbursements (loans and equity) is generated and on the other side an FX macro hedging is maintained.

At the beginning of each period, the cash flows to be received or paid in USD during the next period shall be estimated on the basis of planned or expected reflows/disbursements. Subsequently, the maturing FX swaps shall be rolled over, their amount being adjusted to cover at least the USD liquidity needs projected over the next period.

- On a monthly basis, the USD FX position shall be hedged, if exceeding the relevant limits, by means of a spot or forward operation.
- Within a roll-over period, unexpected USD liquidity deficits shall be covered by means of ad hoc FX swap operations while liquidity surpluses shall either be invested in treasury assets or converted into EUR if occurred from an increase of the FX position.

#### 3.4.2.2.2. Hedging of operations denominated in currencies other than EUR or USD

- IF operations denominated in currencies other than EUR and USD shall be hedged through cross-currency swap contracts with the same financial profile as the underlying Loan, provided that a swap market is operational.
- IF has operations denominated in currencies for which hedging possibilities are either not efficiently available or available at a high cost. These operations are denominated in local currencies (LCs) but settled in EUR or USD. IF's financial risk framework, which was approved by the IF Committee on 22 January 2015, offers the possibility to hedge the FX exposure in LCs that exhibit a significant positive correlation with the USD synthetically via USD-denominated derivatives. The LCs hedged synthetically with USD denominated derivatives are reported in the table in section 3.4.2.2.3 below under item "Local currencies (under synthetic hedge)", while the LCs not hedged synthetically with the USD are reported in the same table under item "Local currencies (not under synthetic hedge)".

#### 3.4.2.2.3. Foreign exchange position (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 so as to ensure that the earnings will only be converted into the reporting currency (EUR) when received.

##### *Policy applicable before 1 January 2018*

The unrealised gains/losses and impairment on available-for sale financial assets (IAS 39) are included in the FX position as per Risk Policies, as well as impairments on loans and receivables. Derivatives included in the FX position as per Risk Policies are considered at their nominal value instead of their fair value, in order to be aligned with the retained value of the assets, considered also at their nominal value adjusted by the impairment for loans.

##### *Policy applicable after 1 January 2018*

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 is the remaining part of the assets and liabilities, which includes mainly interest accruals on loans, derivatives and subsidies, is presented as "FX position excluded from Risk Policies".

| At 31 December 2018                                          |                                  | 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                                                          | -157,177                         | -52,111                                 | -209,288                  | 600,271                                |
| <i>Local currencies (under synthetic hedge)*</i>             |                                  |                                         |                           |                                        |
| KES                                                          | 35,806                           | 252                                     | 36,058                    | -                                      |
| TZS                                                          | 71,195                           | 814                                     | 72,009                    | -                                      |
| DOP                                                          | 35,311                           | 821                                     | 36,132                    | -                                      |
| UGX                                                          | 45,731                           | 769                                     | 46,500                    | -                                      |
| RWF                                                          | 24,176                           | 17                                      | 24,193                    | -                                      |
| <i>Local currencies (not under synthetic hedge)*</i>         |                                  |                                         |                           |                                        |
| HTG, MUR, MZN, XOF, ZMW, BWP, JMD, NGN, ZAR                  | 74,265                           | -432                                    | 73,833                    | -                                      |
| <b>Total non-EUR currencies</b>                              | <b>129,307</b>                   | <b>-49,870</b>                          | <b>79,437</b>             | <b>600,271</b>                         |
| EUR                                                          | -                                | 2,834,560                               | 2,834,560                 | 3,044,623                              |
| <b>Total EUR and non-EUR</b>                                 | <b>129,307</b>                   | <b>2,784,690</b>                        | <b>2,913,997</b>          | <b>3,644,894</b>                       |
| * See section 3.4.2.2.2 for explanations on synthetic hedge. |                                  |                                         |                           |                                        |
| At 31 December 2017                                          |                                  | Assets and liabilities                  |                           | Commitments and contingent liabilities |
| Currencies                                                   | FX position as per Risk Policies | FX position excluded from Risk Policies | Balance sheet FX position |                                        |
| USD                                                          | -206,535                         | 6,087                                   | -200,448                  | 377,994                                |
| <i>Local currencies (under synthetic hedge)*</i>             |                                  |                                         |                           |                                        |
| KES                                                          | 88,532                           | 2,854                                   | 91,386                    | -                                      |
| TZS                                                          | 98,722                           | 1,820                                   | 100,542                   | -                                      |
| DOP                                                          | 37,785                           | 1,494                                   | 39,279                    | -                                      |
| UGX                                                          | 52,653                           | 1,505                                   | 54,158                    | -                                      |
| RWF                                                          | 32,714                           | 354                                     | 33,068                    | -                                      |
| <i>Local currencies (not under synthetic hedge)*</i>         |                                  |                                         |                           |                                        |
| HTG, MUR, MZN, XOF, ZMW, BWP                                 | 30,802                           | 183                                     | 30,985                    | -                                      |
| <b>Total non-EUR currencies</b>                              | <b>134,673</b>                   | <b>14,297</b>                           | <b>148,970</b>            | <b>377,994</b>                         |
| EUR                                                          | -                                | 2,688,497                               | 2,688,497                 | 1,278,511                              |
| <b>Total EUR and non-EUR</b>                                 | <b>134,673</b>                   | <b>2,702,794</b>                        | <b>2,837,467</b>          | <b>1,656,505</b>                       |

### 3.4.2.3. Foreign exchange sensitivity analysis

As at 31 December 2018 a 10 percent depreciation of EUR versus all non EUR currencies would result in an increase of the contributors' resources amounting to EUR 8.8 million (31 December 2017: EUR 16.6 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 7.2 million (31 December 2017: EUR 13.6 million).

### 3.4.2.4. Conversion rates

The following conversion rates were used for establishing the balance sheet at 31 December 2018 and 31 December 2017:

|                                                                                                    | 31 December 2018 | 31 December 2017 |
|----------------------------------------------------------------------------------------------------|------------------|------------------|
| <b>Non-EU currencies</b>                                                                           |                  |                  |
| Botswana Pula (BWP)                                                                                | 12.2038          | 11.7512          |
| Dominican Republic Pesos (DOP)                                                                     | 57.4037          | 57.1465          |
| Fiji Dollars (FJD)                                                                                 | 2.4104           | 2.4186           |
| Haitian Gourde (HTG)                                                                               | 86.92            | 75.69            |
| Jamaican Dollar (JMD)                                                                              | 144.081          | 148.7032         |
| Kenya Shillings (KES)                                                                              | 116.24           | 123.7            |
| Mauritania Ouguiyas (MRO)*                                                                         | -                | 422.36           |
| Mauritania Ouguiyas (MRU)*                                                                         | 41.166           | -                |
| Mauritius Rupees (MUR)                                                                             | 39.05            | 40.07            |
| Mozambican Metical (MZN)                                                                           | 70.14            | 70.09            |
| Nigerian Naira (NGN)                                                                               | 351.05           | 367.44           |
| Rwanda Francs (RWF)                                                                                | 1020.1           | 1003.37          |
| Tanzania Shillings (TZS)                                                                           | 2624.33          | 2681.78          |
| Uganda Shillings (UGX)                                                                             | 4239             | 4357             |
| United States Dollars (USD)                                                                        | 1.145            | 1.1993           |
| Franc CFA Francs (XAF/XOF)                                                                         | 655.957          | 655.957          |
| South Africa Rand (ZAR)                                                                            | 16.4594          | 14.8054          |
| Zambia Kwacha (ZMW)                                                                                | 13.6077          | 11.965           |
| (*) The MRU was introduced as at 1 January 2018, replacing the old MRO at a rate of 1 MRU = 10 MRO |                  |                  |

### 3.4.3. Equity price risk

Equity price risk refers to the risk that the fair values of equity investments decrease as the result of changes in the levels of equity prices and/or the value of equity investments.

The IF is exposed to equity price risk via its investments in direct equity and venture capital funds.

The value of non-listed equity positions is not readily available for the purpose of monitoring and control on a continuous basis. For such positions, the best indications available include prices derived from any relevant valuation techniques.

The effects on the Facility's contributors' resources (as a result of a change in the fair value of the 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 56.7 million respectively EUR -56.7 million as at 31 December 2018 (EUR 49.8 million respectively EUR -49.8 million as at 31 December 2017).

## 4. Fair values of financial instruments

### 4.1. Accounting classifications and fair values

The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy. These do not include fair value information for financial assets and financial liabilities not carried at fair value if the carrying amount is a reasonable approximation of fair value.

In EUR'000

| At 31 December 2018                                        | Carrying amount  |                                            |                          |                           |                             |                  | Fair value     |                  |                |                  |
|------------------------------------------------------------|------------------|--------------------------------------------|--------------------------|---------------------------|-----------------------------|------------------|----------------|------------------|----------------|------------------|
|                                                            | Held for trading | Shares and other variable yield securities | Cash, loans and advances | Treasury financial assets | Other financial liabilities | Total            | Level 1        | Level 2          | Level 3        | Total            |
| <b>Financial assets mandatorily measured at FVTPL</b>      |                  |                                            |                          |                           |                             |                  |                |                  |                |                  |
| Derivative financial instruments                           | 9,873            | -                                          | -                        | -                         | -                           | 9,873            | -              | 9,873            | -              | 9,873            |
| Venture Capital Fund                                       | -                | 467,152                                    | -                        | -                         | -                           | 467,152          | -              | -                | 467,152        | 467,152          |
| Direct Equity Investment                                   | -                | 100,140                                    | -                        | -                         | -                           | 100,140          | 16,675         | -                | 83,465         | 100,140          |
| Loans and advances                                         | -                | -                                          | 720                      | -                         | -                           | 720              | -              | 720              | -              | 720              |
| <b>Total</b>                                               | <b>9,873</b>     | <b>567,292</b>                             | <b>720</b>               | <b>-</b>                  | <b>-</b>                    | <b>577,885</b>   | <b>16,675</b>  | <b>10,593</b>    | <b>550,617</b> | <b>577,885</b>   |
| <b>Financial assets at AC</b>                              |                  |                                            |                          |                           |                             |                  |                |                  |                |                  |
| Cash and cash equivalents                                  | -                | -                                          | 573,708                  | -                         | -                           | 573,708          | -              | -                | -              | -                |
| Loans and advances                                         | -                | -                                          | 1,540,271                | -                         | -                           | 1,540,271        | -              | 1,760,576        | -              | 1,760,576        |
| Amounts receivable from contributors                       | -                | -                                          | 100,000                  | -                         | -                           | 100,000          | -              | -                | -              | -                |
| Treasury financial assets                                  | -                | -                                          | -                        | 335,140                   | -                           | 335,140          | 191,475        | 145,061          | -              | 336,536          |
| Other assets                                               | -                | -                                          | 171                      | -                         | -                           | 171              | -              | -                | -              | -                |
| <b>Total</b>                                               | <b>-</b>         | <b>-</b>                                   | <b>2,214,150</b>         | <b>335,140</b>            | <b>-</b>                    | <b>2,549,290</b> | <b>191,475</b> | <b>1,905,637</b> | <b>-</b>       | <b>2,097,112</b> |
| <b>Total financial assets</b>                              | <b>9,873</b>     | <b>567,292</b>                             | <b>2,214,870</b>         | <b>335,140</b>            | <b>-</b>                    | <b>3,127,175</b> |                |                  |                |                  |
| <b>Financial liabilities mandatorily measured at FVTPL</b> |                  |                                            |                          |                           |                             |                  |                |                  |                |                  |
| Derivative financial instruments                           | -8,493           | -                                          | -                        | -                         | -                           | -8,493           | -              | -8,493           | -              | -8,493           |
| <b>Total</b>                                               | <b>-8,493</b>    | <b>-</b>                                   | <b>-</b>                 | <b>-</b>                  | <b>-</b>                    | <b>-8,493</b>    | <b>-</b>       | <b>-8,493</b>    | <b>-</b>       | <b>-8,493</b>    |
| <b>Financial liabilities at AC:</b>                        |                  |                                            |                          |                           |                             |                  |                |                  |                |                  |
| Provisions for guarantees issued                           | -                | -                                          | -                        | -                         | -793                        | -793             |                |                  |                |                  |
| Provisions for loan commitments                            | -                | -                                          | -                        | -                         | -23,822                     | -23,822          |                |                  |                |                  |
| Amounts owed to third parties                              | -                | -                                          | -                        | -                         | -143,813                    | -143,813         |                |                  |                |                  |
| Other liabilities                                          | -                | -                                          | -                        | -                         | -2,493                      | -2,493           |                |                  |                |                  |
| <b>Total</b>                                               | <b>-</b>         | <b>-</b>                                   | <b>-</b>                 | <b>-</b>                  | <b>-170,921</b>             | <b>-170,921</b>  |                |                  |                |                  |
| <b>Total financial liabilities</b>                         | <b>-8,493</b>    | <b>-</b>                                   | <b>-</b>                 | <b>-</b>                  | <b>-170,921</b>             | <b>-179,414</b>  |                |                  |                |                  |

In EUR'000

| At 31 December 2017                                     | Carrying amount  |                    |                             |                  |                             |                  | Fair value     |                  |                |                  |
|---------------------------------------------------------|------------------|--------------------|-----------------------------|------------------|-----------------------------|------------------|----------------|------------------|----------------|------------------|
|                                                         | Held for trading | Available-for-sale | Cash, loans and receivables | Held to maturity | Other financial liabilities | Total            | Level 1        | Level 2          | Level 3        | Total            |
| Derivative financial instruments                        | 12,521           | -                  | -                           | -                | -                           | 12,521           | -              | 12,521           | -              | 12,521           |
| Venture Capital Funds                                   | -                | 420,104            | -                           | -                | -                           | 420,104          | -              | -                | 420,104        | 420,104          |
| Direct Equity Investments                               | -                | 77,435             | -                           | -                | -                           | 77,435           | 24,458         | -                | 52,977         | 77,435           |
| <b>Total</b>                                            | <b>12,521</b>    | <b>497,539</b>     | <b>-</b>                    | <b>-</b>         | <b>-</b>                    | <b>510,060</b>   | <b>24,458</b>  | <b>12,521</b>    | <b>473,081</b> | <b>510,060</b>   |
| <b>Financial assets not carried at fair value:</b>      |                  |                    |                             |                  |                             |                  |                |                  |                |                  |
| Cash and cash equivalents                               | -                | -                  | 549,101                     | -                | -                           | 549,101          |                |                  |                |                  |
| Loans and receivables                                   | -                | -                  | 1,666,725                   | -                | -                           | 1,666,725        | -              | -                | -              | -                |
| Amounts receivable from contributors                    | -                | -                  | 150,000                     | -                | -                           | 150,000          | -              | 1,852,507        | -              | 1,852,507        |
| Bonds                                                   | -                | -                  | -                           | 144,382          | -                           | 144,382          | -              | -                | -              | -                |
| Other assets                                            | -                | -                  | 4,385                       | -                | -                           | 4,385            | 144,382        | -                | -              | 144,382          |
| <b>Total</b>                                            | <b>-</b>         | <b>-</b>           | <b>2,370,211</b>            | <b>144,382</b>   | <b>-</b>                    | <b>2,514,593</b> | <b>144,382</b> | <b>1,852,507</b> | <b>-</b>       | <b>1,996,889</b> |
| <b>Total financial assets</b>                           | <b>12,521</b>    | <b>497,539</b>     | <b>2,370,211</b>            | <b>144,382</b>   | <b>-</b>                    | <b>3,024,653</b> |                |                  |                |                  |
| <b>Financial liabilities carried at fair value:</b>     |                  |                    |                             |                  |                             |                  |                |                  |                |                  |
| Derivative financial instruments                        | -1,153           | -                  | -                           | -                | -                           | -1,153           | -              | -1,153           | -              | -1,153           |
| <b>Total</b>                                            | <b>-1,153</b>    | <b>-</b>           | <b>-</b>                    | <b>-</b>         | <b>-</b>                    | <b>-1,153</b>    | <b>-</b>       | <b>-1,153</b>    | <b>-</b>       | <b>-1,153</b>    |
| <b>Financial liabilities not carried at fair value:</b> |                  |                    |                             |                  |                             |                  |                |                  |                |                  |
| Provisions for guarantees issued                        | -                | -                  | -                           | -                | -484                        | -484             |                |                  |                |                  |
| Amounts owed to third parties                           | -                | -                  | -                           | -                | -157,285                    | -157,285         |                |                  |                |                  |
| Other liabilities                                       | -                | -                  | -                           | -                | -2,462                      | -2,462           |                |                  |                |                  |
| <b>Total</b>                                            | <b>-</b>         | <b>-</b>           | <b>-</b>                    | <b>-</b>         | <b>-160,231</b>             | <b>-160,231</b>  |                |                  |                |                  |
| <b>Total financial liabilities</b>                      | <b>-1,153</b>    | <b>-</b>           | <b>-</b>                    | <b>-</b>         | <b>-160,231</b>             | <b>-161,384</b>  |                |                  |                |                  |



## 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                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Relationship of unobservable inputs to fair value measurement                                                                                                                                                                                                                                                                                           |                                                                                                                                                        |
|-------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| Financial instruments carried at fair value     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Significant unobservable inputs                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                        |
| Derivative financial instruments                | Discounted cash flow: Future cash flows are estimated based on forward exchange/interest rates (from observable forward exchange rates and yield curves at the end of the reporting period) and contract forward/interest rates, discounted at a rate that reflects the credit risk of various counterparties.                                                                                                                                                                                                                                                                           | Not applicable.                                                                                                                                                                                                                                                                                                                                         | Not applicable.                                                                                                                                        |
| Venture Capital Fund (VCF)                      | Adjusted net assets method: The fair value is determined by applying either the Facility's percentage ownership in the underlying vehicle to the net asset value reflected in the most recent report adjusted for cash flows or, where available, the precise share value at the same date, submitted by the respective Fund Manager. In order to bridge the interval between the last available Net assets value (NAV) and the year-end reporting, a subsequent event review procedure is performed and if necessary the reported NAV is adjusted.                                      | Adjustment for time elapsed between the last reporting date of the VCF and the measurement date, taking into account: operating expenses and management fees, subsequent changes in the fair value of the VCF's underlying assets, additional liabilities incurred, market changes or other economic condition changes.                                 | The longer the period between the fair value measurement date and the last reporting date of the VCF, the higher the adjustment for time elapsed.      |
| Direct Equity Investment                        | Adjusted net assets.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Adjustment for time elapsed between the last reporting date of the investee and the measurement date, taking into account: operating expenses, subsequent changes in the fair value of the investee's underlying assets, additional liabilities incurred, market changes or other economic condition changes, capital increase, sale/change of control. | The longer the period between the fair value measurement date and the last reporting date of the investee, the higher the adjustment for time elapsed. |
|                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Discount for lack of marketability (liquidity) determined by reference to previous transaction prices for similar equities in the country/region, ranging from 5 to 30%.                                                                                                                                                                                | The higher the marketability discount, the lower the fair value.                                                                                       |
| Financial instruments not carried at fair value |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                        |
| Loans and 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.                                                                                                                                                                                                                                                                                                                                         | Not applicable.                                                                                                                                        |
| Treasury financial assets                       | Discounted cash flows.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Not applicable.                                                                                                                                                                                                                                                                                                                                         | Not applicable.                                                                                                                                        |

With the application of IFRS 13, valuation adjustments are included in the fair value of derivatives at 31 December 2018 and 2017, namely:

- Credit valuation adjustments (CVA), reflecting counterparty credit risk on derivative transactions, amounting to EUR -37.4k as at 31 December 2018 and to EUR -38k as at 31 December 2017.
- Debit valuation adjustments (DVA), reflecting own credit risk on derivative transactions, amounting to EUR +15.1k as at 31 December 2018 and EUR +29.5k as at 31 December 2017.

#### 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 2018 and 2017 the Facility did not make transfers from Level 1 to 2 or Level 2 to 1 of the fair value hierarchy.

#### 4.2.3. Level 3 fair values

##### **Reconciliation of Level 3 fair values**

The following tables present the changes in Level 3 instruments for the year ended 31 December 2018 and 31 December 2017:

*In EUR'000*

| Shares and other variable yield securities                            |                |
|-----------------------------------------------------------------------|----------------|
| Balance at 1 January 2018                                             | 473,081        |
| Gains or losses included in profit or loss:                           |                |
| - net realised gains on shares and other variable yield securities    | -10,622        |
| - net fair value change on shares and other variable yield securities | -13,411        |
| <b>Total</b>                                                          | <b>-24,033</b> |
| Disbursements                                                         | 95,434         |
| Repayments                                                            | -11,165        |
| Write offs                                                            | 17,300         |
| <b>Balance at 31 December 2018</b>                                    | <b>550,617</b> |
| Available-for-sale financial assets                                   |                |
| Balance at 1 January 2017                                             | 494,004        |
| Gains or losses included in profit or loss:                           |                |
| - net realised gains on available-for-sale financial assets           | 2,711          |
| - impairment on available-for-sale financial assets                   | -22,024        |
| <b>Total</b>                                                          | <b>-19,313</b> |
| Gains or losses included in other comprehensive income:               |                |
| - net change in fair value of available-for-sale financial assets     | -17,592        |
| <b>Total</b>                                                          | <b>-17,592</b> |
| Disbursements                                                         | 62,660         |
| Repayments                                                            | -44,568        |
| Write offs                                                            | -2,110         |
| <b>Balance at 31 December 2017</b>                                    | <b>473,081</b> |

In 2018 and 2017 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*

|                                                                         | 31.12.2018     | 31.12.2017     |
|-------------------------------------------------------------------------|----------------|----------------|
| Cash in hand                                                            | 51,936         | 166,445        |
| Term deposits                                                           | 521,882        | 367,653        |
| Commercial papers                                                       | -              | 15,003         |
| <b>Cash and cash equivalents in the statement of financial position</b> | <b>573,818</b> | <b>549,101</b> |
| Accrued interest                                                        | -110           | 68             |
| <b>Cash and cash equivalents in the cash flow statement</b>             | <b>573,708</b> | <b>549,169</b> |

## 6. Derivative financial instruments

The main components of derivative financial instruments, classified as held for trading, are as follows:

*In EUR'000*

| At 31 December 2018                           | Fair Value   |               | Notional amount  |
|-----------------------------------------------|--------------|---------------|------------------|
|                                               | Assets       | Liabilities   |                  |
| Cross currency interest rate swaps            | 340          | -665          | 5,245            |
| Interest rate swaps                           | 654          | -             | 28,470           |
| FX swaps                                      | 8,879        | -7,828        | 1,460,608        |
| <b>Total derivative financial instruments</b> | <b>9,873</b> | <b>-8,493</b> | <b>1,494,323</b> |

| At 31 December 2017                           | Fair Value    |               | Notional amount  |
|-----------------------------------------------|---------------|---------------|------------------|
|                                               | Assets        | Liabilities   |                  |
| Cross currency interest rate swaps            | 149           | -1,105        | 8,098            |
| Interest rate swaps                           | 393           | -48           | 31,711           |
| FX swaps                                      | 11,979        | -             | 1,500,000        |
| <b>Total derivative financial instruments</b> | <b>12,521</b> | <b>-1,153</b> | <b>1,539,809</b> |

## 7. Loans and advances

### 7.1. Loans and advances

The following table show reconciliation from the opening to the closing balance of the loans and advances with new ECL IFRS 9 impairment model. Comparative impairment amounts for 2017 represent allowance account for credit losses and reflect measurement under IAS 39.

*In EUR'000*

|                                                         | Global loans(*)  | Senior loans   | Subordinated loans | POCI         | Total            |
|---------------------------------------------------------|------------------|----------------|--------------------|--------------|------------------|
| <b>Nominal of loans at AC as at 1 January 2018</b>      | <b>1,003,294</b> | <b>687,499</b> | <b>62,546</b>      | <b>-</b>     | <b>1,753,339</b> |
| Disbursements                                           | 203,352          | 52,274         | -                  | 3,588        | 259,214          |
| Write offs                                              | -                | -              | -                  | -            | -                |
| Repayments                                              | -192,355         | -157,952       | -4,548             | -            | -354,855         |
| Interest capitalised                                    | -                | -              | -                  | -            | -                |
| Foreign exchange rates differences                      | 37,026           | 11,503         | 2,719              | -            | 51,248           |
| <b>Nominal of loans at AC as at 31 December 2018</b>    | <b>1,051,317</b> | <b>593,324</b> | <b>60,717</b>      | <b>3,588</b> | <b>1,708,946</b> |
| <b>Impairment – loss allowance as at 1 January 2018</b> | <b>-35,082</b>   | <b>-57,911</b> | <b>-62,546</b>     | <b>-</b>     | <b>-155,539</b>  |
| Net changes of the 12 month ECL                         | -1,853           | 288            | -                  | -            | -1,565           |
| Net changes of lifetime ECL not credit-impaired         | 4,696            | 870            | -2,146             | -            | 3,420            |

|                                                                                   | Global loans(*) | Senior loans | Subordinated loans | POCI   | Total     |
|-----------------------------------------------------------------------------------|-----------------|--------------|--------------------|--------|-----------|
| Lifetime ECL credit-impaired                                                      | -71,204         | -            | -                  | -1,794 | -72,998   |
| Reversal of lifetime ECL credit-impaired                                          | 2,214           | 8,480        | 37,678             | -      | 48,372    |
| Write offs                                                                        | -               | -            | -                  | -      | -         |
| Foreign exchange rates differences                                                | -2,639          | -1,336       | -2,346             | -      | -6,321    |
| Impairment – loss allowance as at 31 December 2018                                | -103,868        | -49,609      | -29,360            | -1,794 | -184,631  |
| Loans and advances AC as at 31 December 2018                                      | 947,449         | 543,715      | 31,357             | 1,794  | 1,524,315 |
| Nominal of loans at FVTPL as at 1 January 2018                                    | 1,800           | -            | -                  | -      | 1,800     |
| Disbursements                                                                     | -               | -            | -                  | -      | -         |
| Repayments                                                                        | -               | -            | -                  | -      | -         |
| Write offs                                                                        | -               | -            | -                  | -      | -         |
| Foreign exchange rates differences                                                | -               | -            | -                  | -      | -         |
| Nominal of loans at FVTPL as at 31 December 2018                                  | 1,800           | -            | -                  | -      | 1,800     |
| Fair value adjustment as at 1 January 2018                                        | -378            | -            | -                  | -      | -378      |
| Net FV change                                                                     | -702            | -            | -                  | -      | -702      |
| Foreign exchange rates differences                                                | -               | -            | -                  | -      | -         |
| Fair value adjustment as at 31 December 2018                                      | -1,080          | -            | -                  | -      | -1,080    |
| Loans and advances at FVTPL as at 31 December 2018                                | 720             | -            | -                  | -      | 720       |
| Amortised Cost                                                                    | -3,550          | -3,109       | 11                 | -      | -6,648    |
| Interest                                                                          | 12,330          | 9,243        | 1,031              | -      | 22,604    |
| Loans and advances as at 31 December 2018                                         | 956,949         | 549,849      | 32,399             | 1,794  | 1,540,991 |
|                                                                                   | Global loans(*) | Senior loans | Subordinated loans |        | Total     |
| Nominal as at 1 January 2017                                                      | 994,527         | 764,339      | 71,563             |        | 1,830,429 |
| Disbursements                                                                     | 305,059         | 63,603       | -                  |        | 368,662   |
| Write offs                                                                        | -3,257          | -6,138       | -                  |        | -9,395    |
| Repayments                                                                        | -162,361        | -91,125      | -                  |        | -253,486  |
| Foreign exchange rates differences                                                | -128,874        | -43,180      | -9,017             |        | -181,071  |
| Nominal as at 31 December 2017                                                    | 1,005,094       | 687,499      | 62,546             |        | 1,755,139 |
| Impairment as at 1 January 2017                                                   | -18,185         | -28,294      | -71,161            |        | -117,640  |
| Impairment recorded in statement of profit or loss and other comprehensive income | -5,105          | -11,572      | -                  |        | -16,677   |
| Write offs                                                                        | 3,257           | 6,138        | -                  |        | 9,395     |
| Reversal of impairment                                                            | 2,204           | 3,752        | -                  |        | 5,956     |
| Foreign exchange rates differences                                                | 914             | 3,234        | 8,615              |        | 12,763    |
| Impairment as at 31 December 2017                                                 | -16,915         | -26,742      | -62,546            |        | -106,203  |
| Amortised Cost                                                                    | -3,802          | -3,408       | -                  |        | -7,210    |
| Interest                                                                          | 15,122          | 9,877        | -                  |        | 24,999    |
| Loans and receivables as at 31 December 2017                                      | 999,499         | 667,226      | -                  |        | 1,666,725 |
| (*) including agency agreements                                                   |                 |              |                    |        |           |

## 7.2. Impairment on loans and advances – Loss allowances

In EUR'000

|                                              | 2018          |                                  |                              |              |                |
|----------------------------------------------|---------------|----------------------------------|------------------------------|--------------|----------------|
|                                              | 12-month ECL  | Lifetime ECL not credit-impaired | Lifetime ECL credit-impaired | POCI         | Total          |
| <b>Loans and advances at AC</b>              |               |                                  |                              |              |                |
| Balance at 1 January 2018                    | 19,738        | 29,975                           | 105,826                      | -            | 155,539        |
| Transfer to 12-month ECL                     | 2,285         | -                                | -                            | -            | 2,285          |
| Transfer to lifetime ECL not credit-impaired | -             | -2,633                           | -                            | -            | -2,633         |
| Transfer to lifetime ECL credit-impaired     | -             | -                                | 27,646                       | 1,794        | 29,440         |
| Financial assets that have been derecognised | -             | -                                | -                            | -            | -              |
| Write-offs                                   | -             | -                                | -                            | -            | -              |
| <b>Balance at 31 December 2018</b>           | <b>22,023</b> | <b>27,342</b>                    | <b>133,472</b>               | <b>1,794</b> | <b>184,631</b> |

## 8. Shares and other variable yield securities

The following table show reconciliation from the opening to the closing balance of the Equity investments with new measurement policy under IFRS 9. Comparative amounts for 2017 represent measurement under IAS 39 when equity instruments were classified under available-for-sale portfolio:

In EUR'000

|                                                                                                   | Venture Capital Funds | Direct Equity Investments | Total          |
|---------------------------------------------------------------------------------------------------|-----------------------|---------------------------|----------------|
| <b>Cost as at 1 January 2018</b>                                                                  | <b>356,086</b>        | <b>70,310</b>             | <b>426,396</b> |
| Disbursements                                                                                     | 73,250                | 22,184                    | 95,434         |
| Repayments / sales                                                                                | -21,681               | -635                      | -22,316        |
| Foreign exchange rates differences on repayments / sales                                          | 13,938                | 1,355                     | 15,293         |
| <b>Cost as at 31 December 2018</b>                                                                | <b>421,593</b>        | <b>93,214</b>             | <b>514,807</b> |
| <b>Unrealised gains and losses as at 1 January 2018</b>                                           | <b>64,018</b>         | <b>7,125</b>              | <b>71,143</b>  |
| Net change in unrealised gains and losses                                                         | -20,493               | -172                      | -20,665        |
| Foreign exchange rates differences on unrealised gains and losses                                 | 2,034                 | -27                       | 2,007          |
| <b>Unrealised gains and losses as at 31 December 2018</b>                                         | <b>45,559</b>         | <b>6,926</b>              | <b>52,485</b>  |
| <b>Shares and other variable yield securities as at 31 December 2018</b>                          | <b>467,152</b>        | <b>100,140</b>            | <b>567,292</b> |
|                                                                                                   | Venture Capital Funds | Direct Equity Investments | Total          |
| <b>Cost as at 1 January 2017</b>                                                                  | <b>331,253</b>        | <b>72,636</b>             | <b>403,889</b> |
| Disbursements                                                                                     | 62,660                | -                         | 62,660         |
| Repayments / sales                                                                                | -38,990               | -708                      | -39,698        |
| Write offs                                                                                        | -437                  | -1,673                    | -2,110         |
| Foreign exchange rates differences on repayments / sales                                          | 1,600                 | 55                        | 1,655          |
| <b>Cost as at 31 December 2017</b>                                                                | <b>356,086</b>        | <b>70,310</b>             | <b>426,396</b> |
| <b>Unrealised gains and losses as at 1 January 2017</b>                                           | <b>129,427</b>        | <b>13,457</b>             | <b>142,884</b> |
| Net change in unrealised gains and losses                                                         | -20,930               | -1,008                    | -21,938        |
| <b>Unrealised gains and losses as at 31 December 2017</b>                                         | <b>108,497</b>        | <b>12,449</b>             | <b>120,946</b> |
| <b>Impairment as at 1 January 2017</b>                                                            | <b>-22,892</b>        | <b>-6,997</b>             | <b>-29,889</b> |
| Impairment recorded in statement of profit or loss and other comprehensive income during the year | -22,024               | -                         | -22,024        |
| Write offs                                                                                        | 437                   | 1,673                     | 2,110          |
| <b>Impairment as at 31 December 2017</b>                                                          | <b>-44,479</b>        | <b>-5,324</b>             | <b>-49,803</b> |
| <b>Available-for-sale financial assets as at 31 December 2017</b>                                 | <b>420,104</b>        | <b>77,435</b>             | <b>497,539</b> |

## 9. Amounts receivable from contributors (in EUR'000)

The amounts of EUR 100,000 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:

| <i>In EUR'000</i>                          |                |
|--------------------------------------------|----------------|
| <b>Balance as at 1 January 2018</b>        | <b>144,382</b> |
| Acquisitions                               | 2,219,062      |
| Maturities                                 | -2,026,659     |
| Change in amortisation of premium/discount | 149            |
| Change in accrued interest                 | -1,794         |
| <b>Balance as at 31 December 2018</b>      | <b>335,140</b> |
| <b>Balance as at 1 January 2017</b>        | <b>169,398</b> |
| Acquisitions                               | 1,084,149      |
| Maturities                                 | -1,109,563     |
| Change in amortisation of premium/discount | -59            |
| Change in accrued interest                 | 457            |
| <b>Balance as at 31 December 2017</b>      | <b>144,382</b> |

## 11. Other assets

The main components of other assets are as follows:

| <i>In EUR'000</i>          |                   |                   |
|----------------------------|-------------------|-------------------|
|                            | <b>31.12.2018</b> | <b>31.12.2017</b> |
| Amount receivable from EIB | -                 | 4,117             |
| Financial guarantees       | 171               | 268               |
| <b>Total other assets</b>  | <b>171</b>        | <b>4,385</b>      |

## 12. Deferred income

The main components of deferred income are as follows:

| <i>In EUR'000</i>                          |                   |                   |
|--------------------------------------------|-------------------|-------------------|
|                                            | <b>31.12.2018</b> | <b>31.12.2017</b> |
| Deferred interest subsidies                | 32,658            | 24,895            |
| Deferred commissions on loans and advances | 1,106             | 907               |
| <b>Total deferred income</b>               | <b>33,764</b>     | <b>25,802</b>     |

## 13. Provisions for guarantees issued

The following tables show reconciliation from the opening to the closing balance of the provision for financial guarantees under new ECL IFRS 9 model. Comparative amounts for 2017 represent the provision for guarantees issued that has been recognized under IAS 39 as there is objective evidence that the Facility will have to incur a loss in respect of guarantees granted.

In EUR'000

|                                              | 2018         |                                  |                              |            |
|----------------------------------------------|--------------|----------------------------------|------------------------------|------------|
|                                              | 12-month ECL | Lifetime ECL not credit-impaired | Lifetime ECL credit-impaired | Total      |
| <b>Guarantees issued</b>                     |              |                                  |                              |            |
| Balance at 1 January                         | -            | 484                              | -                            | 484        |
| Transfer to 12-month ECL                     | 94           | -                                | -                            | 94         |
| Transfer to lifetime ECL not credit-impaired | -            | 391                              | -                            | 391        |
| Transfer to lifetime ECL credit-impaired     | -            | -                                | -                            | -          |
| Guarantees that have been derecognised       | -            | -                                | -                            | -          |
| Guarantee calls                              | -            | -                                | -                            | -          |
| Amortisation of upfront fees                 | -            | -128                             | -                            | -128       |
| Foreign exchange rates differences           | -            | -48                              | -                            | -48        |
| <b>Balance at 31 December</b>                | <b>94</b>    | <b>699</b>                       | <b>-</b>                     | <b>793</b> |

|                                                                                  | 2017       |
|----------------------------------------------------------------------------------|------------|
| Balance at 1 January                                                             | 625        |
| Additions recorded in statement of profit or loss and other comprehensive income | 65         |
| Utilised                                                                         | -206       |
| Transfer from "Other liabilities", financial guarantees                          | -          |
| <b>Balance at 31 December</b>                                                    | <b>484</b> |

#### 14. Provisions for loan commitments

The following table shows reconciliation from the opening to the closing balance of the loss allowance for undisbursed loans (loan commitments) under new ECL IFRS 9 model. Comparative amounts for 2017 represent allowance account for credit losses and reflect measurement under IAS 39.

In EUR'000

|                                              | 2018         |                                  |                              |               |
|----------------------------------------------|--------------|----------------------------------|------------------------------|---------------|
|                                              | 12-month ECL | Lifetime ECL not credit-impaired | Lifetime ECL credit-impaired | Total         |
| <b>Loans commitments</b>                     |              |                                  |                              |               |
| Balance at 1 January                         | 1,993        | 2,163                            | -                            | 4,156         |
| Transfer to 12-month ECL                     | 5,192        | -                                | -                            | 5,192         |
| Transfer to lifetime ECL not credit-impaired | -            | 14,420                           | -                            | 14,420        |
| Transfer to lifetime ECL credit-impaired     | -            | -                                | -                            | -             |
| Foreign exchange rates differences           | 40           | 14                               | -                            | 54            |
| <b>Balance at 31 December</b>                | <b>7,225</b> | <b>16,597</b>                    | <b>-</b>                     | <b>23,822</b> |

#### 15. Amounts owed to third parties

The main components of amounts owed to third parties are as follows:

In EUR'000

|                                                                   | 31.12.2018     | 31.12.2017     |
|-------------------------------------------------------------------|----------------|----------------|
| Net general administrative expenses payable to EIB                | 47,799         | 45,105         |
| Other amounts payable to EIB                                      | 54             | 580            |
| Interest subsidies and TA not yet disbursed owed to Member States | 95,960         | 111,600        |
| <b>Total amounts owed to third parties</b>                        | <b>143,813</b> | <b>157,285</b> |

## 16. Other liabilities

The main components of other liabilities are as follows:

*In EUR'000*

|                                         | 31.12.2018   | 31.12.2017   |
|-----------------------------------------|--------------|--------------|
| Loan repayments received in advance     | 2,124        | 1,986        |
| Deferred income from interest subsidies | 369          | 436          |
| Financial guarantees                    | -            | 40           |
| <b>Total other liabilities</b>          | <b>2,493</b> | <b>2,462</b> |

## 17. Member States Contribution called

*In EUR'000*

| Member States                       | Contribution to the Facility | Contribution to interest subsidies and technical assistance | Total contributed | Called and not paid |
|-------------------------------------|------------------------------|-------------------------------------------------------------|-------------------|---------------------|
| Austria                             | 69,935                       | 8,869                                                       | 78,804            | 2,410               |
| Belgium                             | 103,226                      | 13,046                                                      | 116,272           | 3,530               |
| Bulgaria                            | 896                          | 294                                                         | 1,190             | 140                 |
| Cyprus                              | 576                          | 189                                                         | 765               | 90                  |
| Czech Republic                      | 3,264                        | 1,071                                                       | 4,335             | 510                 |
| Denmark                             | 56,820                       | 7,275                                                       | 64,095            | 2,000               |
| Estonia                             | 320                          | 105                                                         | 425               | 50                  |
| Finland                             | 39,852                       | 5,214                                                       | 45,066            | 1,470               |
| France                              | 624,971                      | 75,972                                                      | 700,943           | 19,550              |
| Germany                             | 611,715                      | 76,616                                                      | 688,331           | 20,500              |
| Greece                              | 35,121                       | 4,883                                                       | 40,004            | 1,470               |
| Hungary                             | 3,520                        | 1,155                                                       | 4,675             | 550                 |
| Ireland                             | 18,577                       | 2,802                                                       | 21,379            | 910                 |
| Italy                               | 340,252                      | 45,025                                                      | 385,277           | 12,860              |
| Latvia                              | 448                          | 147                                                         | 595               | 70                  |
| Lithuania                           | 768                          | 252                                                         | 1,020             | 120                 |
| Luxembourg                          | 7,693                        | 984                                                         | 8,677             | 270                 |
| Malta                               | 192                          | 63                                                          | 255               | 30                  |
| Netherlands                         | 138,415                      | 17,685                                                      | 156,100           | 4,850               |
| Poland                              | 8,320                        | 2,730                                                       | 11,050            | 1,300               |
| Portugal                            | 27,313                       | 3,809                                                       | 31,122            | 1,150               |
| Romania                             | 2,368                        | 777                                                         | 3,145             | 370                 |
| Slovakia                            | 1,344                        | 441                                                         | 1,785             | 210                 |
| Slovenia                            | 1,152                        | 378                                                         | 1,530             | 180                 |
| Spain                               | 170,369                      | 24,876                                                      | 195,245           | 7,850               |
| Sweden                              | 73,692                       | 9,677                                                       | 83,369            | 2,740               |
| United Kingdom                      | 355,881                      | 49,356                                                      | 405,237           | 14,820              |
| <b>Total as at 31 December 2018</b> | <b>2,697,000</b>             | <b>353,691</b>                                              | <b>3,050,691</b>  | <b>100,000</b>      |
| <b>Total as at 31 December 2017</b> | <b>2,517,000</b>             | <b>333,691</b>                                              | <b>2,850,691</b>  | <b>150,000</b>      |

On 12 November 2018, the Council fixed the amount of financial contributions to be paid by each Member State by 21 January 2019. As at 31 December 2018 EUR 100,000 were not paid in.



## 18. Contingent liabilities and commitments

*In EUR'000*

|                                                                                  | 31.12.2018       | 31.12.2017       |
|----------------------------------------------------------------------------------|------------------|------------------|
| <b>Commitments</b>                                                               |                  |                  |
| Un-disbursed loans                                                               | 1,283,931        | 869,983          |
| Un-disbursed commitment in respect of shares and other variable yield securities | 347,167          | 321,695          |
| Issued guarantees                                                                | 2,800            | 7,682            |
| Interest subsidies and technical assistance                                      | 457,328          | 382,576          |
| <b>Contingent liabilities</b>                                                    |                  |                  |
| Signed non-issued guarantees                                                     | 1,553,668        | 74,569           |
| <b>Total contingent liabilities and commitments</b>                              | <b>3,644,894</b> | <b>1,656,505</b> |

## 19. Interest and similar income and expenses

The main components of interest and similar income are as follows:

*In EUR'000*

|                                          | From 01.01.2018<br>to 31.12.2018 | From 01.01.2017<br>to 31.12.2017 |
|------------------------------------------|----------------------------------|----------------------------------|
| Loans and advances                       | 92,506                           | 97,440                           |
| Interest subsidies                       | 4,224                            | 3,966                            |
| <b>Total interest and similar income</b> | <b>96,730</b>                    | <b>101,406</b>                   |

The main components of interest and similar expenses are as follows:

*In EUR'000*

|                                           | From 01.01.2018<br>to 31.12.2018 | From 01.01.2017<br>to 31.12.2017 |
|-------------------------------------------|----------------------------------|----------------------------------|
| Derivative financial instruments          | -563                             | -980                             |
| Cash and cash equivalents                 | -654                             | -1,037                           |
| Treasury financial assets                 | -1,322                           | -654                             |
| <b>Total interest and similar expense</b> | <b>-2,539</b>                    | <b>-2,671</b>                    |

## 20. Fee and commission income and expenses

The main components of fee and commission income are as follows:

*In EUR'000*

|                                            | From 01.01.2018<br>to 31.12.2018 | From 01.01.2017<br>to 31.12.2017 |
|--------------------------------------------|----------------------------------|----------------------------------|
| Fee and commission on loans and advances   | 107                              | -                                |
| Fee and commission on financial guarantees | 170                              | 209                              |
| Other                                      | 7                                | 1                                |
| <b>Total fee and commission income</b>     | <b>284</b>                       | <b>210</b>                       |

The main component of fee and commission expenses is as follows:

*In EUR'000*

|                                                                                            | From 01.01.2018<br>to 31.12.2018 | From 01.01.2017<br>to 31.12.2017 |
|--------------------------------------------------------------------------------------------|----------------------------------|----------------------------------|
| Commission paid to third parties with regard to shares and other variable yield securities | -106                             | -60                              |
| <b>Total fee and commission expenses</b>                                                   | <b>-106</b>                      | <b>-60</b>                       |

## 21. Net result on shares and other variable yield securities

The main components of net realised gains on shares and other variable yield securities are as follows:

*In EUR'000*

|                                                                 | From 01.01.2018<br>to 31.12.2018 | From 01.01.2017<br>to 31.12.2017 |
|-----------------------------------------------------------------|----------------------------------|----------------------------------|
| Net proceeds from shares and other variable yield securities    | 3,166                            | 1,030                            |
| Dividend income                                                 | 7,320                            | 1,681                            |
| Net fair value change                                           | -20,665                          | -                                |
| <b>Net result on shares and other variable yield securities</b> | <b>-10,179</b>                   | <b>2,711</b>                     |

## 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.

*In EUR'000*

|                                                                        | From 01.01.2018<br>to 31.12.2018 | From 01.01.2017<br>to 31.12.2017 |
|------------------------------------------------------------------------|----------------------------------|----------------------------------|
| Actual cost incurred by the EIB                                        | -50,021                          | -48,285                          |
| Income from appraisal fees directly charged to clients of the Facility | 2,222                            | 3,180                            |
| <b>Total general administrative expenses</b>                           | <b>-47,799</b>                   | <b>-45,105</b>                   |

## 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 un-disbursed commitments.

| Type of structured entity | Caption                                    | Carrying amount at 31.12.2018 | Carrying amount at 31.12.2017 | Maximum exposure to loss at 31.12.2018 | Maximum exposure to loss at 31.12.2017 |
|---------------------------|--------------------------------------------|-------------------------------|-------------------------------|----------------------------------------|----------------------------------------|
| Venture capital funds     | Shares and other variable yield securities | 467,152                       | 420,104                       | 797,775                                | 737,661                                |
| <b>Total</b>              |                                            | <b>467,152</b>                | <b>420,104</b>                | <b>797,775</b>                         | <b>737,661</b>                         |

## 24. Impact financing envelope (in EUR'000)

In June 2013 the ACP-EU Joint Ministerial Council approved the new financial protocol for the 11<sup>th</sup> European Development Fund (EDF), covering the period 2014-2020.

A new EUR 500m endowment was agreed for the Investment Facility, the so called 'impact financing envelope' or "IFE", enabling the Facility to support projects that promise a particularly high development impact whilst bearing the greater risks inherent in such investments. This envelope will present new possibilities for enhancing the Facility's private sector lending through investments in the following instruments:

**Social impact equity funds** - promoted by an emerging population of private equity fund managers who put the alleviation of social or environmental issues at the core of their funds' investment strategy but still target sustainability at the levels of both the fund and its investee companies.

**Loans to financial intermediaries** - (e.g. microfinance institutions, local banks and credit unions) operating in ACP countries in which the EIB cannot consider financing - in particular in local currency - under the existing credit risk guidelines, e.g. due to either high country risks, currency volatility or lack of pricing benchmarks. The main objective of such loans will be to fund projects with a high developmental impact, especially in the field of support to micro and small enterprises (MSEs) and agriculture, which generally do not qualify for IF financing.

**Risk sharing facilitating instruments** - which will take the form of first loss guarantees ("first loss pieces") that will facilitate risk sharing operations of the EIB with local financial intermediaries (mainly commercial banks) for the benefit of underserved SMEs and small

projects that meet the Impact Financing Criteria in situations where a market gap has been identified in relation to the access of SMEs/small projects to finance. The first loss pieces would be structured as a counter-guarantee in favour of senior guarantee tranches funded by the EIB - under the Investment Facility - and by other International Financial Institutions/Development Financial Institutions, thus generating a substantial leverage effect.

**Direct financing** - through debt or equity instruments in projects with sound and experienced promoters and high developmental impacts, but that will, however, also entail higher expectations of losses and difficulties to recover the investment (equity type risk with higher than usual expectation of losses). The EIB will apply strict selection and eligibility criteria for this instrument, as these projects, notwithstanding their high developmental impact, would not be able to meet acceptable financing criteria (i.e. low expectation of recovering the investment or offsetting the losses through interest rates /equity returns).

The IFE will also allow diversification into new sectors, such as health and education, agriculture and food security, and the development of new and innovative risk-sharing instruments.

From a financial and accounting perspective the IFE forms part of the IF portfolio and is accounted for in the overall IF annual financial statements.

The following table represents the carrying amounts and the committed, but undisbursed amounts, per type of asset:

| Type of IFE investment                   | Caption                                    | Carrying amount<br>at 31.12.2018 | Carrying amount<br>at 31.12.2017 | Undisbursed<br>amount at<br>31.12.2018 | Undisbursed<br>amount at<br>31.12.2017 |
|------------------------------------------|--------------------------------------------|----------------------------------|----------------------------------|----------------------------------------|----------------------------------------|
| Social impact equity funds               | Shares and other variable yield securities | 19,134                           | 7,839                            | 53,672                                 | 51,720                                 |
| Loans to financial intermediaries        | Loans and advances                         | 36,277                           | 30,804                           | 139,329                                | 44,017                                 |
| Risk sharing facilitating instruments    | Issued guarantees                          | -786                             | -296                             | 43,668                                 | 64,569                                 |
| Direct financing – equity participations | Shares and other variable yield securities | 53,183                           | 42,981                           | 1,014                                  | 4,014                                  |
| <b>Total</b>                             |                                            | <b>107,808</b>                   | <b>81,328</b>                    | <b>237,683</b>                         | <b>164,320</b>                         |

## 25. Subsequent events

There have been no material post balance sheet events which could require disclosure or adjustment to the 31 December 2018 financial statements.

**Content Annex 3C**

- **Part 1 – Background Information on the EU Trust Fund Bêkou**
- **Part 2 – Financial Statements and Explanatory Notes**
- **Part 3 – Annual Financial Report**

## Part 1 - BACKGROUND INFORMATION ON THE BÊKOU EU TRUST FUND

### General background on Union Trust Funds

In accordance with Articles 234 and 235 of the Financial Regulation applicable to the general budget of the Union (EU FR)<sup>25</sup> and Article 35 of the Financial Regulation applicable to the 11<sup>th</sup> European Development Fund (EDF FR)<sup>26</sup>, the European Commission may establish Union trust funds for external actions ('EU trust funds'). The Union trust funds are established 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 set up by the European Commission with a decision after consulting 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.

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 board includes a representative of each non-contributing Member State as an observer. The rules for the composition of the board and its internal rules shall be laid down in the constitutive agreement of the Union trust fund.

Union trust funds are established for a limited duration as determined in their constitutive agreement. That duration may be extended upon request of the board of the Union trust fund and upon presentation by the Commission of a report justifying the extension. The European Parliament and/or the Council may request the Commission to discontinue the appropriations for the Trust Fund or revise the constitutive act with a view to liquidate it.

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.

### Current EU Trust Funds

To date, the Commission has set up four EUTFs:

- The **BÊKOU EUTF**, whose objective is to support all aspects of the Central African Republic's exit from crisis and its reconstruction efforts. Established on 15 July 2014;
- The **MADAD EUTF**, a European Union Regional Trust Fund in response to the Syrian crisis. Established on 15 December 2014;

<sup>25</sup> 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,

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

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

Further information is available on the websites of individual EUTFs:

- Bekou - [http://ec.europa.eu/europeaid/bekou-trust-fund-introduction\\_en](http://ec.europa.eu/europeaid/bekou-trust-fund-introduction_en)
- Madad - [http://ec.europa.eu/enlargement/neighbourhood/countries/syria/madad/index\\_en.htm](http://ec.europa.eu/enlargement/neighbourhood/countries/syria/madad/index_en.htm)
- Africa - [http://ec.europa.eu/europeaid/regions/africa/eu-emergency-trust-fund-africa\\_en](http://ec.europa.eu/europeaid/regions/africa/eu-emergency-trust-fund-africa_en)
- Colombia - [http://ec.europa.eu/europeaid/eu-trust-fund-colombia\\_en](http://ec.europa.eu/europeaid/eu-trust-fund-colombia_en)

## The Bêkou EU Trust Fund

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

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

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

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

## Annual accounts of the Bêkou EU Trust Fund

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

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

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

## Highlights of the year

The Bêkou EU Trust Fund (Bêkou EUTF) aims to ensure access to basic services, support economic recovery and job creation, and promote social cohesion and reconciliation. Since its creation, the Bêkou EUTF has adopted 16 programmes and has reached more than 2 million beneficiaries.

Despite the existence of a democratically elected government and its efforts to return to stability, the security situation in the CAR remains volatile. It is in this complex and fragile context, where the Bêkou EUTF takes full advantage of its comparative advantages of flexibility

and adaptability to changing circumstances. Additionally, the Bêkou EUTF remains the only instrument building resilience for both the population and the state, in a true Linking Relief Rehabilitation and Development (LRRD) approach.

Given the current situation in CAR and in view of the expiration of the Bêkou EUTF in July 2019, in November 2018, the EUTF Board formally requested an extension of 18 months, thus bringing the total duration of the Bêkou EUTF from 60 months to 78 months. The official procedure, which includes a consultation of the European Parliament and the Council, was launched in December 2018.

The operational highlights of the 2018 are the following:

- The Bêkou EUTF adopted a new action for a total amount of EUR 35 million in the sector of health and increased by EUR 2 million each the budget of two already adopted actions in the sectors of economic recovery and promotion of social cohesion, dialogue and reconciliation.
- The Bêkou EUTF Results Framework was adopted, responding to the Court of Auditors' recommendation on the identification of SMART objectives at a EUTF level. This strategic tool will better demonstrate the overall results of the Bêkou EUTF actions.
- The Bêkou EUTF projects were marked by the relative stability in the north-eastern and south-western parts of the country that called for additional interventions, the localised conflicts in Bangui and the hinterland, as well as the redeployment of public officials outside Bangui.

On the financial side, by the end of 2018, pledges by EUTF contributors amounted to more than EUR 242 million. This is an increase of EUR 6 million compared to 2017. Only EUR 5 million out of these EUR 242 million remain to be certified.

In terms of contracts, the Bêkou EUTF signed 30 new contracts in 2018 for a total amount of nearly EUR 80 million (representing 48% of the total amount contracted since its creation). They contribute to the implementation of its programmes in the sectors of health, economic recovery, rural resilience and job creation, water and sanitation, reconciliation and opening-up of regions.

Last but not least, more than EUR 57 million (representing nearly 50% of the total amount paid since the creation of Bêkou EUTF) was paid in 2018 on top of payments made during previous years; total disbursements have nearly reached EUR 119 million since the creation of the Bêkou EUTF.

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

- Pre-financing: an increase of EUR 24.84 million (see notes 2.1 and 2.2) resulting from the high number of new contracts signed and advances paid out;
- Cash and cash equivalents: a decrease of EUR 26.02 million (see cashflow statement and note 2.4) is mainly caused by the increased payments of pre-financing, highlighted above;
- Outstanding commitments not yet expensed (see note 4.1): an increase from EUR 25.31 million to EUR 54.65 million due to the new contracts.



## Part 2 - FINANCIAL STATEMENTS AND EXPLANATORY NOTES<sup>27</sup>

### BALANCE SHEET

EUR '000

|                                                           | Note | 31.12.2018      | 31.12.2017      |
|-----------------------------------------------------------|------|-----------------|-----------------|
| <b>NON-CURRENT ASSETS</b>                                 |      |                 |                 |
| <i>Pre-financing</i>                                      | 2.1  | 3,443           | 686             |
|                                                           |      | 3,443           | 686             |
| <b>CURRENT ASSETS</b>                                     |      |                 |                 |
| <i>Pre-financing</i>                                      | 2.2  | 29,546          | 7,465           |
| <i>Exchange receivables and non-exchange recoverables</i> | 2.3  | 1,138           | 877             |
| <i>Cash and cash equivalents</i>                          | 2.4  | 13,926          | 39,943          |
|                                                           |      | 44,611          | 48,285          |
| <b>TOTAL ASSETS</b>                                       |      | <b>48,054</b>   | <b>48,971</b>   |
| <b>NON-CURRENT LIABILITIES</b>                            |      |                 |                 |
| <i>Financial liabilities</i>                              | 2.5  | (42,737)        | (44,720)        |
|                                                           |      | (42,737)        | (44,720)        |
| <b>CURRENT LIABILITIES</b>                                |      |                 |                 |
| <i>Payables</i>                                           | 2.6  | (918)           | (716)           |
| <i>Accrued charges and deferred revenue</i>               | 2.7  | (4,399)         | (3,536)         |
|                                                           |      | (5,317)         | (4,252)         |
| <b>TOTAL LIABILITIES</b>                                  |      | <b>(48,054)</b> | <b>(48,971)</b> |
| <b>NET ASSETS</b>                                         |      | <b>–</b>        | <b>–</b>        |
| <b>FUNDS &amp; RESERVES</b>                               |      |                 |                 |
| <i>Accumulated surplus</i>                                |      | –               | –               |
| <i>Economic result of the year</i>                        |      | –               | –               |
| <b>NET ASSETS</b>                                         |      | <b>–</b>        | <b>–</b>        |

### STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

|                                               | Note | 2018            | 2017            |
|-----------------------------------------------|------|-----------------|-----------------|
| <b>REVENUE</b>                                |      |                 |                 |
| <b>Revenue from non-exchange transactions</b> |      |                 |                 |
| <i>Revenue from donations</i>                 | 3.1  | 33,682          | 29,620          |
|                                               |      | 33,682          | 29,620          |
| <b>Revenue from exchange transactions</b>     |      |                 |                 |
| <i>Financial revenue</i>                      |      | 1               | 1               |
|                                               |      | 1               | 1               |
| <b>Total Revenue</b>                          |      | <b>33,683</b>   | <b>29,621</b>   |
| <b>EXPENSES</b>                               |      |                 |                 |
| <i>Operating expenses</i>                     | 3.2  | (32,825)        | (28,918)        |
| <i>Other expenses</i>                         | 3.3  | (858)           | (703)           |
| <b>Total Expenses</b>                         |      | <b>(33,683)</b> | <b>(29,621)</b> |
| <b>ECONOMIC RESULT OF THE YEAR</b>            |      | <b>–</b>        | <b>–</b>        |

<sup>27</sup> It should be noted that due to the rounding of figures into thousands of euros, some financial data in the tables below may appear not to add-up.

## CASHFLOW STATEMENT

EUR '000

|                                                                                  | 2018            | 2017           |
|----------------------------------------------------------------------------------|-----------------|----------------|
| <i>Economic result of the year</i>                                               | –               | –              |
| <b>Operating activities</b>                                                      |                 |                |
| <i>(Increase)/decrease in pre-financing</i>                                      | (24,839)        | 7,912          |
| <i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i> | (261)           | 578            |
| <i>Increase/(decrease) in financial liabilities</i>                              | (1,982)         | (14,620)       |
| <i>Increase/(decrease) in payables</i>                                           | 202             | 716            |
| <i>Increase/(decrease) in accrued charges and deferred revenue</i>               | 863             | 2,321          |
| <b>NET CASHFLOW</b>                                                              | <b>(26,017)</b> | <b>(3,092)</b> |
| <i>Net increase/(decrease) in cash and cash equivalents</i>                      | (26,017)        | (3,092)        |
| <i>Cash and cash equivalents at the beginning of the year</i>                    | 39,943          | 43,036         |
| <i>Cash and cash equivalents at year-end</i>                                     | 13,926          | 39,943         |

## STATEMENT OF CHANGES IN NET ASSETS

EUR '000

|                                    | Accumulated surplus/<br>(deficit) | Economic result of the year | Net assets |
|------------------------------------|-----------------------------------|-----------------------------|------------|
| <b>BALANCE AS AT 31.12.2017</b>    | –                                 | –                           | –          |
| <i>Economic result of the year</i> | –                                 | –                           | –          |
| <b>BALANCE AS AT 31.12.2018</b>    | –                                 | –                           | –          |

## 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 users.

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

#### 1.2. BASIS OF PREPARATION

##### 1.2.1. Reporting period

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

##### 1.2.2. Currency and basis for conversion

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

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

### Euro exchange rates

| Currency | 31.12.2018 | 31.12.2017 | Currency | 31.12.2018 | 31.12.2017 |
|----------|------------|------------|----------|------------|------------|
| BGN      | 1.9558     | 1.9558     | PLN      | 4.3014     | 4.1770     |
| CZK      | 25.7240    | 25.5350    | RON      | 4.6635     | 4.6585     |
| DKK      | 7.4673     | 7.4449     | SEK      | 10.2548    | 9.8438     |
| GBP      | 0.8945     | 0.8872     | CHF      | 1.1269     | 1.1702     |
| HRK      | 7.4125     | 7.4400     | JPY      | 125.8500   | 135.0100   |
| HUF      | 320.9800   | 310.3300   | USD      | 1.1450     | 1.1993     |

#### 1.2.3. Use of estimates

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

Reasonable estimates are essential part of the preparation of financial statements and do not undermine their reliability. An estimate may need revision if changes occur in the circumstances on which the estimate was based or as a result of new information or more experience. By its nature, the revision of an estimate does not relate to prior periods and is not the correction of an error. The effect of a change in accounting estimate shall be recognised in the surplus or deficit in the periods in which it becomes known.

### 1.3. BALANCE SHEET

#### 1.3.1. Financial assets

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

##### (i) *Financial assets at fair value through surplus or deficit*

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

##### (ii) *Loans and receivables*

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

##### (iii) *Held-to-maturity investments*

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

##### (iv) *Available for sale financial assets*

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

### **Initial recognition and measurement**

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

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

### **Subsequent measurement**

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

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

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

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

#### **1.3.2. Pre-financing amounts**

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

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

#### **1.3.3. Receivables and recoverables**

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

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

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

#### 1.3.4. Cash and cash equivalents

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

#### 1.3.5. Provisions

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

Provisions for onerous contracts are measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract.

#### 1.3.6. Payables

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

Where grants or other funding is provided to the beneficiaries, the cost claims are recorded as payables for the requested amount when the cost claim is received. Upon verification and acceptance of the eligible costs, the payables are valued at the accepted and eligible amount.

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

#### 1.3.7. Accrued and deferred revenue and charges

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

Expenses are also accounted for in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. The calculation of accrued expenses is done in accordance with detailed operational and practical guidelines issued by the Accounting Officer which aim at

ensuring that the financial statements provide a faithful representation of the economic and other phenomena they purport to represent. By analogy, if a payment has been made in advance for services or goods that have not yet been received, the expense will be deferred and recognised in the subsequent accounting period.

## 1.4. STATEMENT OF FINANCIAL PERFORMANCE

### 1.4.1. Revenue

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

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

- *Revenue from non-exchange transactions*

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

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

- *Revenue from exchange transactions*

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

### 1.4.2. Expenses

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

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

Expenses from non-exchange transactions relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations. Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation or an agreement has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

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

## **1.5. CONTINGENT ASSETS AND LIABILITIES**

### **1.5.1. Contingent assets**

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

### **1.5.2. Contingent liabilities**

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

## **1.6. CONSOLIDATION**

The accounts of this entity are fully consolidated in the EDF consolidated annual accounts.

## **1.7. CONTRIBUTIONS FROM DONORS**

The EU trust fund is required to finance specific projects and return remaining funds received from donors at the time of winding-up of the trust fund. Contributions from donors to the EU trust fund fulfil the criteria of revenues from non-exchange transactions under conditions. When the trust fund receives resources a liability, that equals to the received contributions, should be recorded on the balance sheet of the trust fund. The received contributions remain under liabilities until the conditions attached to the donated funds are met, i.e. eligible expenses are incurred by the trust fund.

At the balance sheet date the outstanding contribution liabilities are measured at contributions received less net expenses. Net expenses are the expenses incurred by the trust fund, including estimated amounts and if applicable, net of the revenue generated by the activities of the trust fund (e.g. bank interest). The corresponding amount of contributions is recognised as non-exchange revenue from donation. Consequently the effect on economic result of the year is nil.

For reporting purposes the net expenses of the reporting period will be attributed to the donors in proportion to net contributions paid as at 31 December, i.e. contributions paid to the trust fund as at 31 December, less net expenses allocated in the previous years. When the contribution from one donor is totally consumed, contributions will be allocated from the remaining donors. This allocation of contributions is only indicative. When the trust fund is wound up the actual split of remaining resources will be decided by the Board.

## 2. NOTES TO THE BALANCE SHEET

### NON-CURRENT ASSETS

#### 2.1. PRE-FINANCING

EUR '000

|                          | 31.12.2018   | 31.12.2017 |
|--------------------------|--------------|------------|
| Direct Management        | 1,608        | 686        |
| Implemented by:          |              |            |
| <i>Commission</i>        | 1,608        | 686        |
| Indirect Management      | 1,835        | –          |
| Implemented by:          |              |            |
| <i>Public law bodies</i> | 1,835        | –          |
| <b>Total</b>             | <b>3,443</b> | <b>686</b> |

### CURRENT ASSETS

#### 2.2. PRE-FINANCING

EUR '000

|                          | 31.12.2018    | 31.12.2017   |
|--------------------------|---------------|--------------|
| Direct Management        | 23,368        | 7,109        |
| Implemented by:          |               |              |
| <i>Commission</i>        | 23,368        | 7,109        |
| Indirect Management      | 6,179         | 356          |
| Implemented by:          |               |              |
| <i>Public law bodies</i> | 6,179         | 356          |
| <b>Total</b>             | <b>29,546</b> | <b>7,465</b> |

Pre-financing represents money paid out, and thus implementation of payment appropriations. As explained in note 1.3.2, these are advances not yet expensed. Thus while pre-financing reduces the outstanding RAL (see note 4.1) it represents expenses still to be recognised in the statement of financial performance.

The tables above show a combined increase in non-current and current pre-financing of EUR 24.84 million. This is explained by the fact that 30 new contracts were signed in 2018 for a total of nearly EUR 80 million (representing 48% of the total amount contracted since its creation).

Guarantees received covering pre-financing amounted to EUR 2.21 million at year-end.

#### 2.3. EXCHANGE RECEIVABLES AND NON-EXCHANGE RECOVERABLES

This heading comprises entirely deferred administrative expenses of EUR 1.14 million (EUR 0.88 million in 2017) relating to the unused management fee for the European Commission.

#### 2.4. CASH AND CASH EQUIVALENTS

At 31 December 2018 cash and cash equivalents comprise EUR 13.32 million placed on current accounts (EUR 36.74 million in 2017) and EUR 0.61 million (EUR 3.2 million in 2017) with a notice period below 32 days.

The decrease in cash and cash equivalents is a consequence of the increased level of activities of the Trust Fund and is due to the fact that throughout the year, more payments (including pre-financing) were made (EUR 57.72 million) than contributions received, EUR 31.7 million (see note 2.5).



## NON-CURRENT LIABILITIES

### 2.5. FINANCIAL LIABILITIES

EUR '000

| Donor                      | Net contributions 2017 | Contributions cashed 2018 | Total Contributions | % contribution | Allocation of 2018 result | Net contributions 2018 |
|----------------------------|------------------------|---------------------------|---------------------|----------------|---------------------------|------------------------|
| <i>European Commission</i> | 5,320                  | 20,700                    | 26,020              | 34.05%         | (11,469)                  | 14,552                 |
| <i>EDF</i>                 | 15,835                 | –                         | 15,835              | 20.72%         | (6,979)                   | 8,855                  |
| <b>Member States:</b>      | <b>23,189</b>          | <b>11,000</b>             | <b>34,189</b>       | <b>44.74%</b>  | <b>(15,069)</b>           | <b>19,120</b>          |
| <i>France</i>              | 6,391                  | 10,000                    | 16,391              | 21.45%         | (7,224)                   | 9,167                  |
| <i>Germany</i>             | 15,114                 | –                         | 15,114              | 19.78%         | (6,661)                   | 8,452                  |
| <i>Italy</i>               | 406                    | 1,000                     | 1,406               | 1.84%          | (620)                     | 786                    |
| <i>Netherlands</i>         | 1,278                  | –                         | 1,278               | 1.67%          | (563)                     | 715                    |
| <b>Non-Member States:</b>  | <b>376</b>             | <b>–</b>                  | <b>376</b>          | <b>0.49%</b>   | <b>(166)</b>              | <b>210</b>             |
| <i>Switzerland</i>         | 376                    | –                         | 376                 | 0.49%          | (166)                     | 210                    |
| <b>Total</b>               | <b>44,720</b>          | <b>31,700</b>             | <b>76,420</b>       | <b>100.00%</b> | <b>(33,682)</b>           | <b>42,737</b>          |

The net contributions of the donors at 31 December equal the contributions paid less the allocated net expenses to that date. The net expenses of the current year are allocated to the donors in proportion to the contributions at 31 December.

The contribution percentage and the allocation of net results based on it is only indicative. When the Bêkou Trust Fund is wound up, the final decision on the return of remaining funds will be made by the Trust Fund Board.

## CURRENT LIABILITIES

### 2.6. PAYABLES

EUR '000

|                               |            |            |
|-------------------------------|------------|------------|
| <i>Suppliers</i>              | 79         | 322        |
| <i>Public bodies</i>          | 894        | 454        |
| <i>Other current payables</i> | (55)       | (61)       |
| <b>Total</b>                  | <b>918</b> | <b>716</b> |

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

### 2.7. ACCRUED CHARGES AND DEFERRED REVENUE

The Bêkou EU Trust Fund does not have any deferred revenue. All the amounts included under this heading related to accrued charges and are as follows:

EUR '000

|                        | 31.12.2018   | 31.12.2017   |
|------------------------|--------------|--------------|
| <i>Accrued charges</i> | 4,399        | 3,536        |
| <b>Total</b>           | <b>4,399</b> | <b>3,536</b> |

Accrued charges are the amounts estimated by the Authorising Officer of costs incurred for services and goods delivered in the year 2018 but not yet invoiced or processed by the end of the year. The amount comprises the estimated operating expenses for on-going or ended contracts without validated cost claims. The 2018 estimation used the best available information about the existing contracts. Expenses were calculated 'pro-rata' based on the value of the contract and the percentage of completion. The percentage of completion is based on the operational duration of the contract and the number of contract days lapsed at 31 December 2018.

In order to more accurately reflect the amount that is expected to be spent on projects, the value of the contracts is adjusted by the average implementation rate of contracts and the average invoice eligibility rate. Both these rates are determined based on actual data related to already implemented contracts.

For 2018, rates applicable to the EDF were used because the types of contract and the types of beneficiaries of the EDF are representative to the type of contracts and beneficiaries in the Trust Fund.

Included under this heading are also accrued audit charges of EUR 24,000.

### 3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

#### REVENUE

#### REVENUE FROM NON-EXCHANGE TRANSACTIONS

##### 3.1. REVENUE FROM DONATIONS

This heading represents contributions from donors recognised as revenue in line with the incurred expenses. Consequently the economic result of the year is nil.

#### EXPENSES

##### 3.2. OPERATING EXPENSES

|                                                         | EUR '000      |               |
|---------------------------------------------------------|---------------|---------------|
|                                                         | 2018          | 2017          |
| <i>Basic and primary health care</i>                    | 14,404        | 11,736        |
| <i>Civilian peace-building</i>                          | 4,510         | 2,473         |
| <i>Urban development and management</i>                 | 2,880         | 5,115         |
| <i>Food aid/food security programmes</i>                | 2,496         | 2,477         |
| <i>Reconstruction relief and rehabilitation</i>         | 2,455         | 1,772         |
| <i>Basic drinking water supply and basic sanitation</i> | 1,892         | –             |
| <i>Environmental education</i>                          | 1,720         | 1,657         |
| <i>Trade education</i>                                  | 1,582         | 3,173         |
| <i>Women's equality organisations and institutions</i>  | 887           | 513           |
| <b>Total</b>                                            | <b>32,825</b> | <b>28,918</b> |

|                                                         | EUR '000      |               |
|---------------------------------------------------------|---------------|---------------|
|                                                         | 2018          | 2017          |
| <b>Direct Management</b>                                | <b>25,114</b> | <b>20,667</b> |
| Implemented by:                                         |               |               |
| <i>Commission</i>                                       | 25,114        | 20,667        |
| <b>Indirect Management</b>                              | <b>7,711</b>  | <b>8,250</b>  |
| Implemented by:                                         |               |               |
| <i>Private law bodies with a public service mission</i> | 495           | 1,772         |
| <i>Public law bodies</i>                                | 7,216         | 6,478         |
| <b>Total</b>                                            | <b>32,825</b> | <b>28,918</b> |

Operating expenses increased in 2018 by EUR 3.91 million. Aligned with the new operational strategy for the period 2017-2019, this is most visible in the field of basic and primary health care.

### 3.3. OTHER EXPENSES

EUR '000

|                                        | 2018       | 2017       |
|----------------------------------------|------------|------------|
| Management costs                       | 739        | 577        |
| Technical assistance and communication | 72         | 79         |
| Audit                                  | 48         | 48         |
| <b>Total</b>                           | <b>858</b> | <b>703</b> |

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 amount of management costs included under this heading comprise administrative costs incurred by the Commission during 2018. 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 (see note 2.3).

## 4. OTHER SIGNIFICANT DISCLOSURES

### 4.1. OUTSTANDING COMMITMENTS NOT YET EXPENSED

EUR '000

|                                          | 31.12.2018 | 31.12.2017 |
|------------------------------------------|------------|------------|
| Outstanding commitments not yet expensed | 54,645     | 25,310     |

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

The increase in outstanding commitments not yet expenses can be explained by the fact that 30 new contracts were signed in 2018 for a total of nearly EUR 80 million (representing 48% of the total amount contracted since its creation).

### 4.2. RELATED PARTIES

The related parties of the Bêkou EU Trust Fund are the European Commission and the European Development Fund. Transactions between these entities take place as part of the normal operations of the Bêkou EU Trust Fund and as this is the case, no specific disclosure requirements are necessary for these transactions in accordance with the EU accounting rules.

### 4.3. EVENTS AFTER REPORTING DATE

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

## 5. FINANCIAL INSTRUMENTS DISCLOSURES

### 5.1. CURRENCY RISKS

#### Exposure of the Bêkou EU Trust Fund to currency risk at year end

At 31 December 2018 the ending balances of financial assets and financial liabilities did not include any amounts quoted in currencies other than euro.

## 5.2. CREDIT RISK

At 31 December 2018 the financial assets comprise cash and cash equivalent of EUR 13.93 million and receivables and recoverables amounting to EUR 1.14 million.

### Financial assets that are neither past due nor impaired

The amounts of receivables and recoverables are related to deferred charges and are thus neither past due nor impaired.

### Financial assets by risk category

Cash and cash equivalents comprise EUR 13.32 million placed on current accounts and EUR 0.61 million of cash equivalents with a notice period below 32 days. The entire amount is placed in banks with prime and high grade.

## 5.3. LIQUIDITY RISK

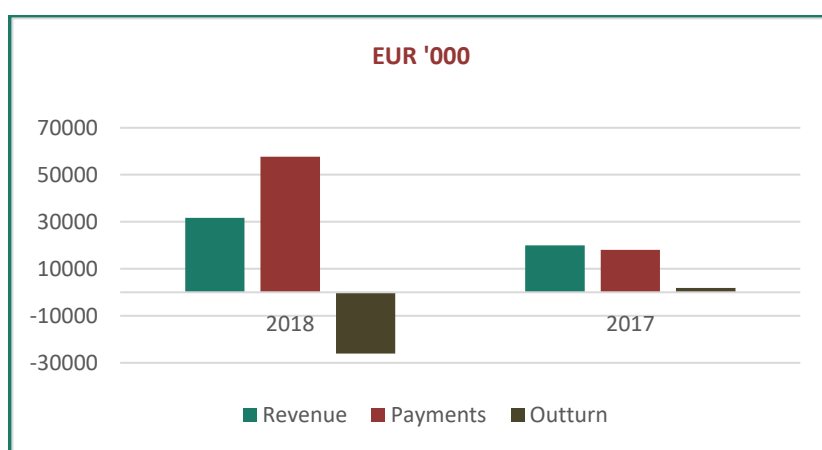
### Maturity analysis of financial liabilities by remaining contractual maturity

The financial liabilities largely comprise long term liabilities to donors. Outstanding amounts will be paid back when the Bêkou EU Trust Fund is wound-up.

## Part 3 - ANNUAL FINANCIAL REPORT

### 1. BUDGET RESULT

| EUR '000                   |          |        |
|----------------------------|----------|--------|
|                            | 2018     | 2017   |
| Revenue                    | 31,701   | 20,007 |
| Payments                   | 57,718   | 18,095 |
| Exchange rate gain or loss | -        | -      |
| Budget result              | (26,017) | 1,912  |



### 2. RECONCILIATION OF ECONOMIC RESULT AND BUDGET RESULT

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

EUR '000

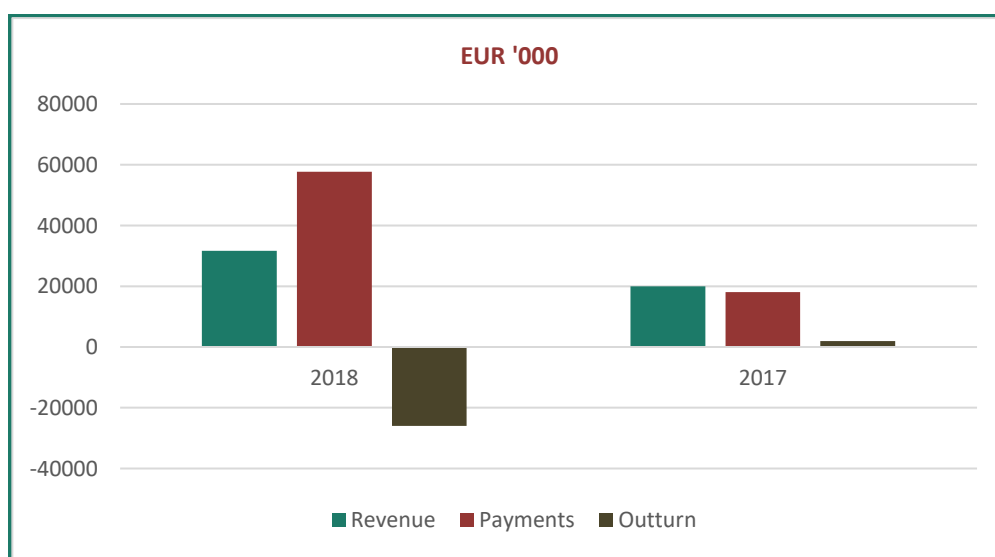
|                                                     | 2018     | 2017     |
|-----------------------------------------------------|----------|----------|
| <b>ECONOMIC RESULT OF THE YEAR</b>                  | -        | -        |
| <b>Revenue</b>                                      |          |          |
| <i>Entitlements not affecting the budget result</i> | (33,682) | (29,613) |
| <i>Contributions received</i>                       | 31,700   | 20,000   |
| <b>Expenses</b>                                     |          |          |
| <i>Net effect of pre-financing</i>                  | (44,824) | 1,086    |
| <i>Accrued expenses (net)</i>                       | 20,789   | 10,440   |
| <b>BUDGET RESULT OF THE YEAR</b>                    | (26,017) | 1,912    |

### 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                 | -                           |
| <b>2014</b>    |              |               | <b>45,000</b>          | <b>45,000</b>          | <b>-</b>                    |
| 2015           | 2015         | Contributions | 45,595                 | 27,480                 | 18,116                      |
|                | 2015         | Interests     | 56                     | 56                     | -                           |
| <b>2015</b>    |              |               | <b>45,651</b>          | <b>27,535</b>          | <b>18,116</b>               |
| 2016           | 2016         | Contributions | 1,000                  | 1,000                  | -                           |
|                | 2016         | Interests     | 86                     | 86                     | -                           |
|                | 2015         | Contributions | -                      | 7,446                  | (7,446)                     |
| <b>2016</b>    |              |               | <b>1,086</b>           | <b>8,532</b>           | <b>(7,446)</b>              |
| 2017           | 2017         | Contributions | 20,000                 | 20,000                 | -                           |
|                | 2017         | Interests     | 7                      | 7                      | -                           |
| <b>2017</b>    |              |               | <b>20,007</b>          | <b>20,007</b>          | <b>-</b>                    |
| 2018           | 2018         | Contributions | 31,700                 | 31,700                 | -                           |
|                | 2018         | Interests     | 1                      | 1                      | -                           |
| <b>2018</b>    |              |               | <b>31,701</b>          | <b>31,701</b>          | <b>-</b>                    |
| <b>Total</b>   |              |               | <b>143,445</b>         | <b>132,776</b>         | <b>10,670</b>               |

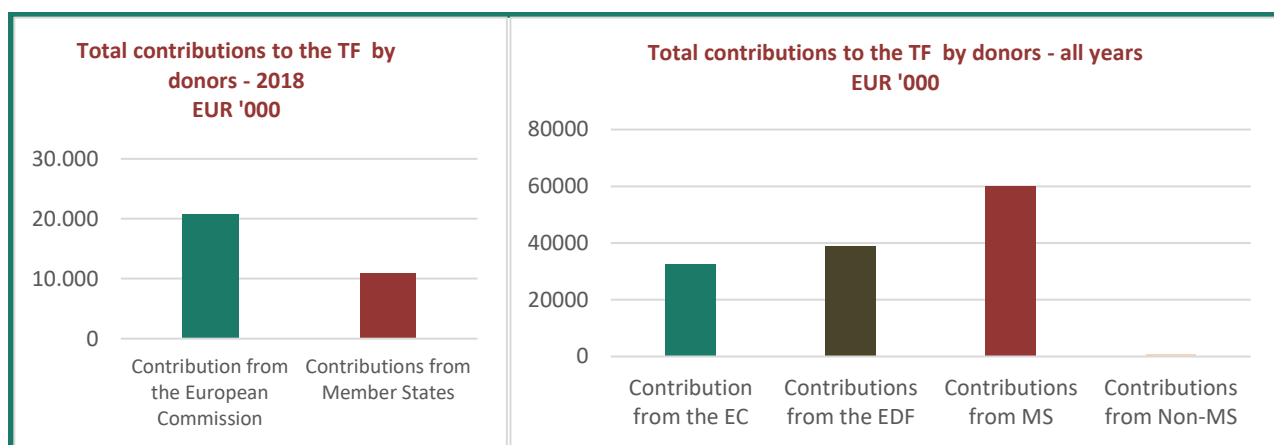


### 3.2. Overview of contributions by donors

EUR '000

| Donor                     | Contributions received during 2018 | Contributions Total | % contribution  |
|---------------------------|------------------------------------|---------------------|-----------------|
| European Commission       | 20,700                             | 32,700              | 24.66 %         |
| European Development Fund | -                                  | 39,000              | 29.41 %         |
| Member States             | 11,000                             | 60,000              | 45.24 %         |
| Non-Member States         | -                                  | 925                 | 0.70 %          |
| <b>Total</b>              | <b>31,700</b>                      | <b>132,625</b>      | <b>100.00 %</b> |

Note: The total contributions in this table do not include interests



### 3.3. Breakdown of contributions by external donors

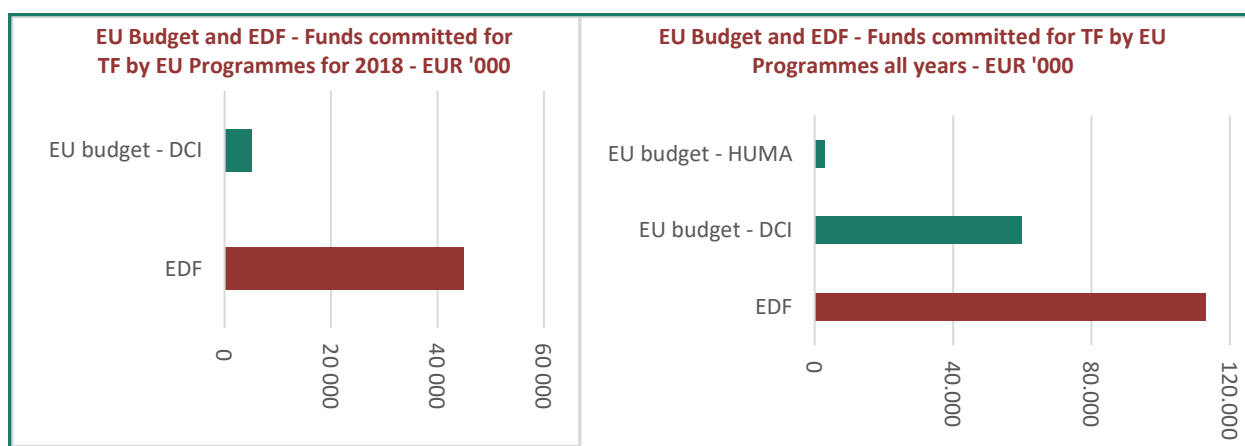
EUR '000

| Donor                             | Contributions received during 2018 | Contributions Total | % contribution  |
|-----------------------------------|------------------------------------|---------------------|-----------------|
| France                            | 10,000                             | 25,000              | 41.03 %         |
| Germany                           | -                                  | 30,000              | 49.24 %         |
| Italy                             | 1,000                              | 2,000               | 3.28 %          |
| Netherlands                       | -                                  | 3,000               | 4.92 %          |
| <b>Subtotal Member States</b>     | <b>11,000</b>                      | <b>60,000</b>       | <b>98.48 %</b>  |
| Switzerland                       | -                                  | 925                 | 1.52 %          |
| <b>Subtotal Non-member states</b> | <b>-</b>                           | <b>925</b>          | <b>1.52 %</b>   |
| <b>Total external donors</b>      | <b>11,000</b>                      | <b>60,925</b>       | <b>100.00 %</b> |

### 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 |               |
|-----------------------------------------------------------------|------------------------|----------------|------------------|---------------|
|                                                                 | 2018                   | All            | 2018             | All           |
| EDF - Envelope A: National Indicative Programme (NIP) endowment | 45,000                 | 93,000         | -                | 39,000        |
| EDF - Humanitarian and emergency aid                            | -                      | 15,000         | -                | -             |
| EDF - Regional Indicative Programme (RIP)                       | -                      | 5,000          | -                | -             |
| EU budget - Development Cooperation Instrument (DCI)            | 5,180                  | 59,772         | 20,700           | 30,700        |
| EU budget - Humanitarian aid                                    | -                      | 3,000          | -                | 2,00          |
| <b>Total</b>                                                    | <b>50,180</b>          | <b>175,772</b> | <b>20,700</b>    | <b>71,700</b> |



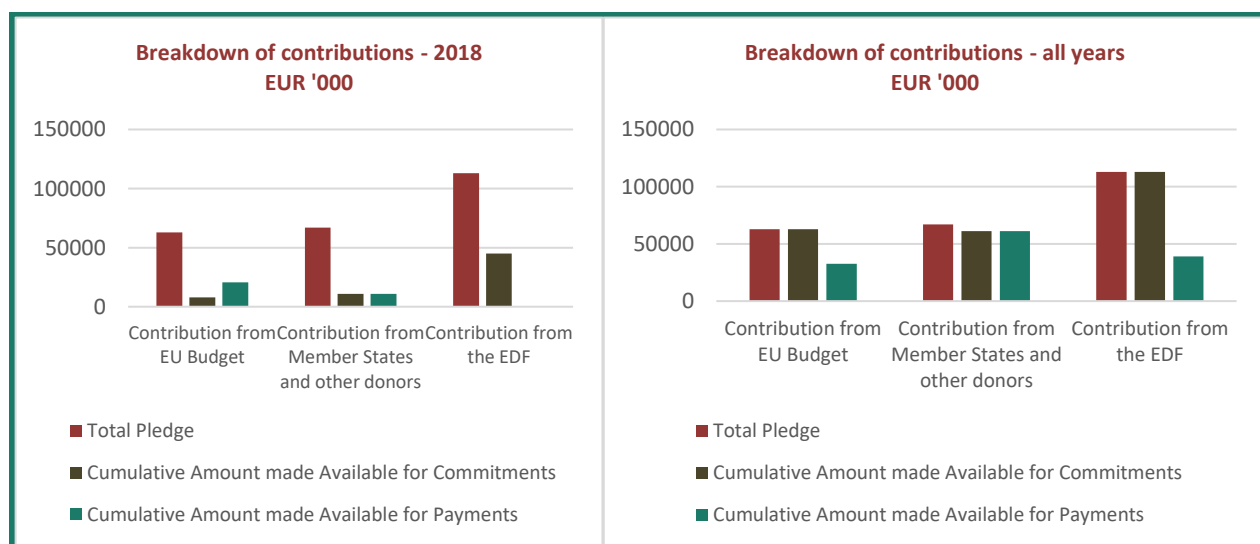
## 4. IMPLEMENTATION OF BUDGET EXPENDITURE

### 4.1. Breakdown of appropriations

EUR '000

| Origin of funds                                  | Total Pledge   | Cumulative Amount made Available for Commitments |                | Cumulative Amount made Available for Payments |                |
|--------------------------------------------------|----------------|--------------------------------------------------|----------------|-----------------------------------------------|----------------|
|                                                  |                | 2018                                             | All            | 2018                                          | All            |
| Contribution from EU Budget                      | 62,802         | 7,770                                            | 62,802         | 20,700                                        | 32,700         |
| Contribution from Member States and other donors | 66,925         | 11,001                                           | 61,076         | 11,001                                        | 61,076         |
| Contribution from the EDF                        | 113,000        | 45,000                                           | 113,000        | –                                             | 39,000         |
| <b>Total</b>                                     | <b>242,727</b> | <b>63,771</b>                                    | <b>236,878</b> | <b>31,701</b>                                 | <b>132,776</b> |

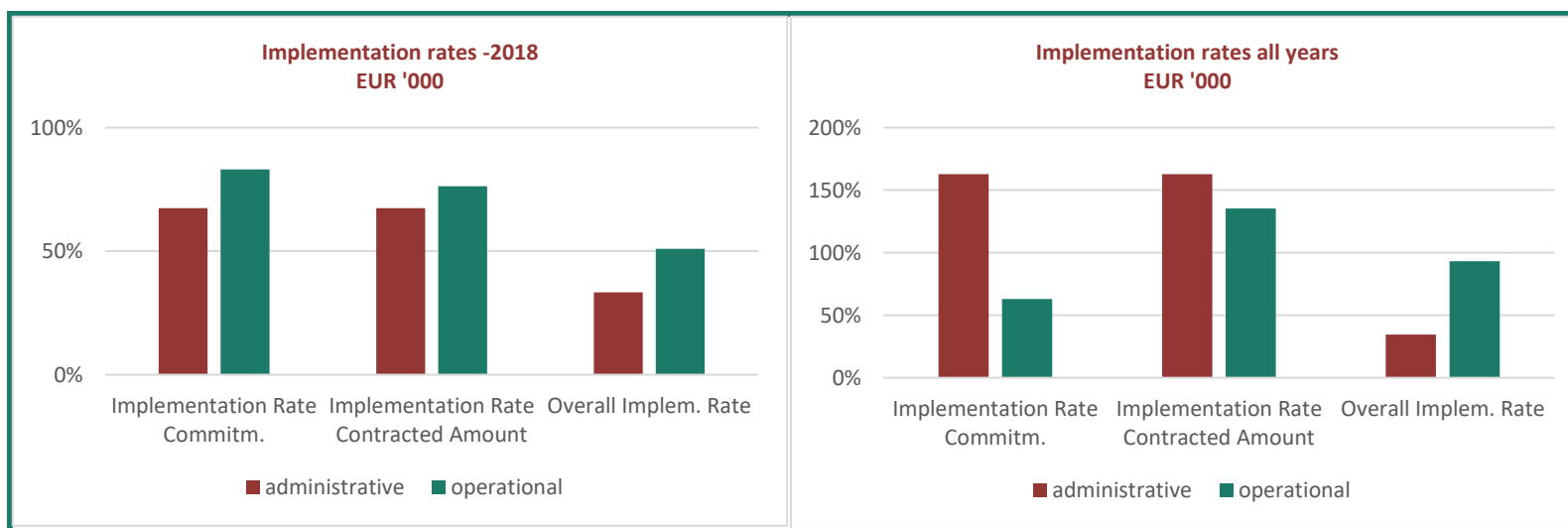
Note: Figures in this table include interests.



## 4.2. Multiannual overview of commitment and payment implementation

EUR '000

| 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 |
|--------------------------------------------------|---------|------------------|---------|-------------------------|-------------------|---------|----------------------------------|-----------------------------------------------|---------|-------------|---------|----------------------|
| 2018                                             | All     | 2018             | All     | All                     | 2018              | All     | All                              | 2018                                          | All     | 2018        | All     | All                  |
| (1)                                              |         | (2)              |         | (3)=(2)/(1)             | (4)               |         | (5)=(4)/(1)                      | (6)                                           |         | (7)         |         | (8)=(7)/(1)          |
| <b>Administrative</b>                            |         |                  |         |                         |                   |         |                                  |                                               |         |             |         |                      |
| 2,893                                            | 10,876  | 4,709            | 7,339   | 67.48 %                 | 4,709             | 7,339   | 67.48 %                          | 798                                           | 5,852   | 1,000       | 3,630   | 33.38 %              |
| <b>Operational</b>                               |         |                  |         |                         |                   |         |                                  |                                               |         |             |         |                      |
| 60,877                                           | 226,002 | 38,369           | 187,867 | 83.13 %                 | 82,373            | 172,384 | 76.28 %                          | 30,903                                        | 126,923 | 56,718      | 115,204 | 50.97 %              |
| <b>Total</b>                                     |         |                  |         |                         |                   |         |                                  |                                               |         |             |         |                      |
| 63,771                                           | 236,878 | 43,078           | 195,206 | 82.41 %                 | 87,082            | 179,723 | 75.87 %                          | 31,701                                        | 132,776 | 57,718      | 118,834 | 50.17 %              |

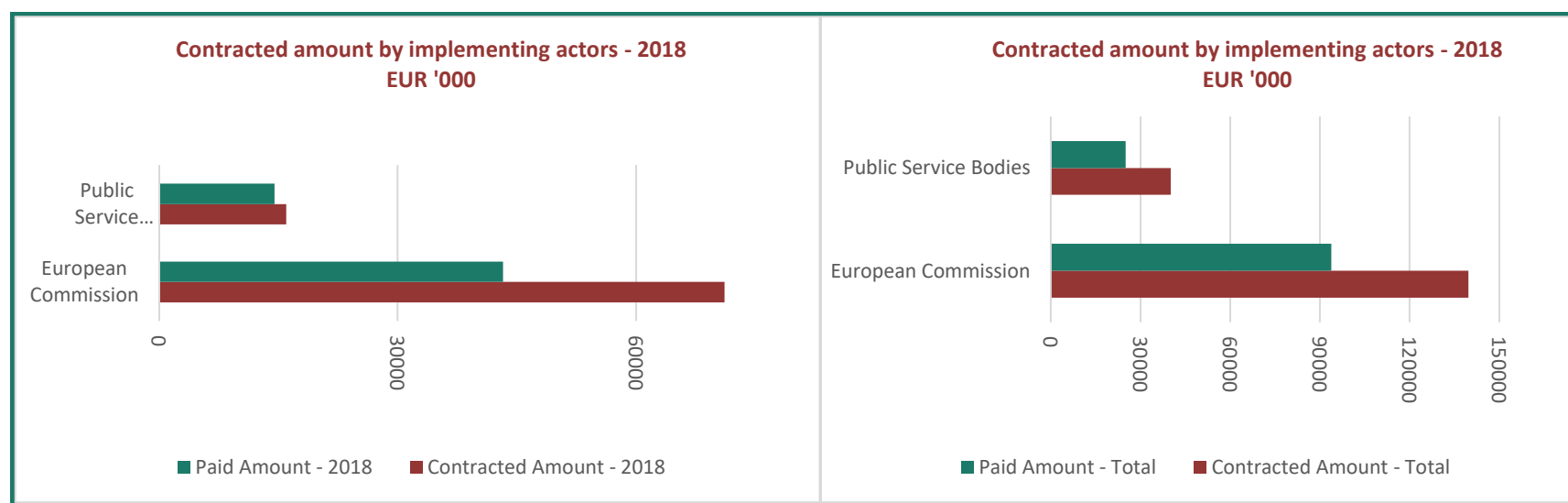




### 4.3. Breakdown of contracted and paid amount by management type and implementing actor

EUR '000

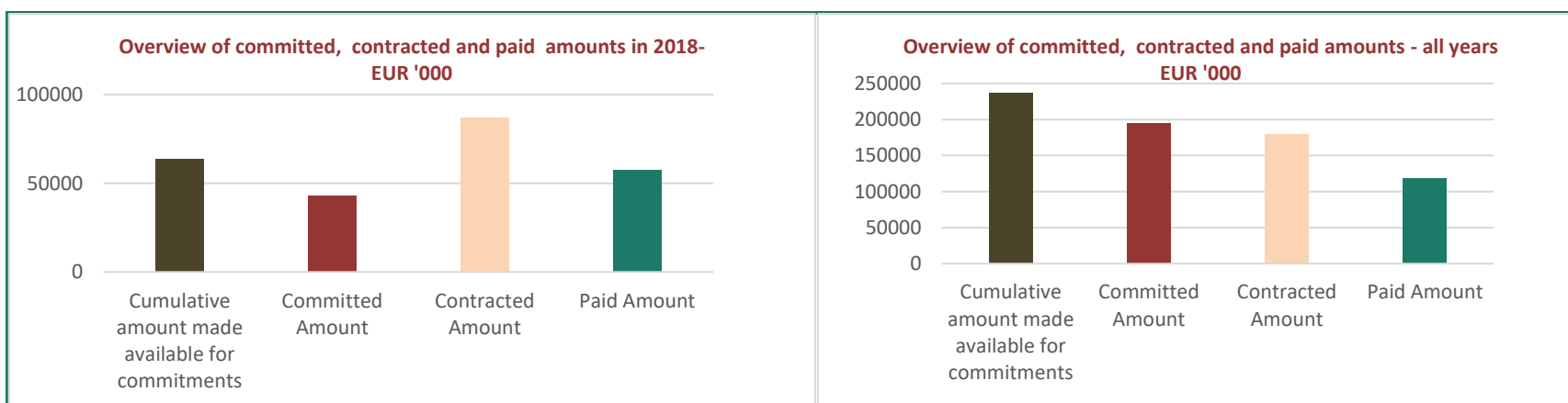
| Management type      | Implementing Actor    |                         | Contracted Amount - 2018 | Contracted Amount - Total | Paid Amount - 2018 | Paid Amount - Total |
|----------------------|-----------------------|-------------------------|--------------------------|---------------------------|--------------------|---------------------|
| Direct Management:   | European Commission   | Commission's Department | 71,119                   | 139,620                   | 43,238             | 93,815              |
| Indirect Management: | Public Service Bodies |                         | 9,163                    | 33,303                    | 10,513             | 21,051              |
| Indirect Management: | Public Service Bodies | Public law bodies       | 6,800                    | 6,800                     | 3,968              | 3,968               |
| <b>Total</b>         |                       |                         | <b>87,082</b>            | <b>179,723</b>            | <b>57,718</b>      | <b>118,834</b>      |



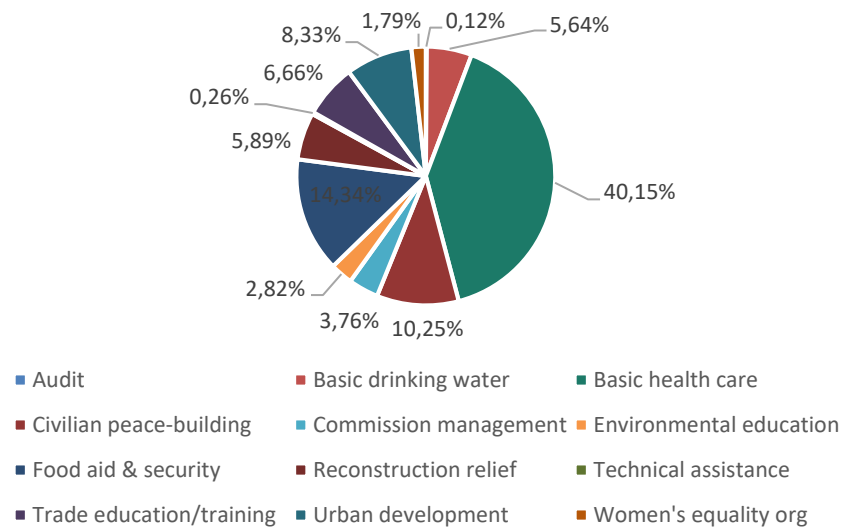
#### 4.4. Expenditure by spending area

EUR '000

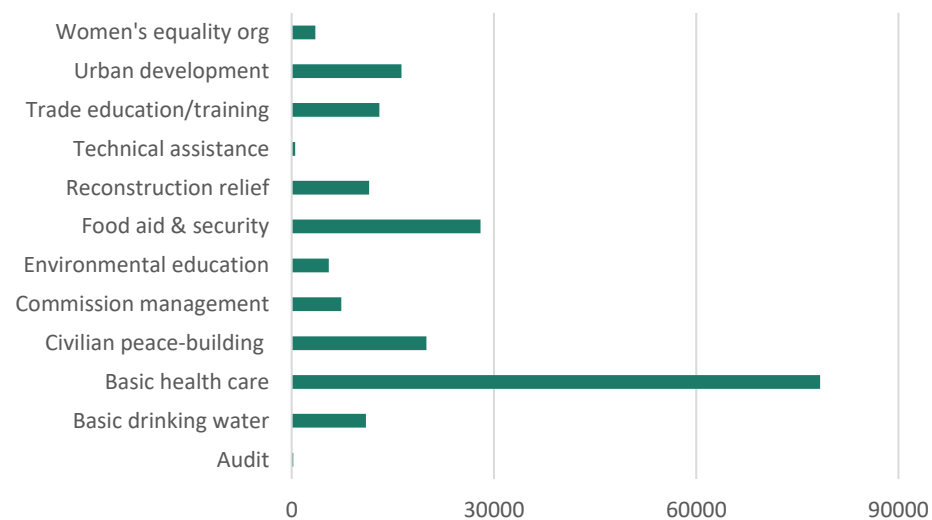
| Spending Area                     | Cumulative Amount made Available for Commitments |                | Committed Amount |                | Contracted Amount |                | Cumulative Amount made Available for Payments |                | Paid Amount   |                | Overall Implementation Rate |
|-----------------------------------|--------------------------------------------------|----------------|------------------|----------------|-------------------|----------------|-----------------------------------------------|----------------|---------------|----------------|-----------------------------|
|                                   | 2018                                             | All            | 2018             | All            | 2018              | All            | 2018                                          | All            | 2018          | All            | All                         |
| Audit                             | (63)                                             | 238            | –                | 238            | –                 | 238            | (63)                                          | 238            | 48            | 166            | 70.00 %                     |
| Basic drinking water              | –                                                | 11,000         | –                | 11,000         | 10,790            | 10,790         | 5,992                                         | 5,992          | 5,992         | 5,992          | 54.47 %                     |
| Basic health care                 | 34,369                                           | 78,369         | 34,369           | 78,369         | 35,394            | 73,344         | 20,700                                        | 52,113         | 20,695        | 52,109         | 66.49 %                     |
| Civilian peace-building           | 2,000                                            | 20,000         | 2,000            | 20,000         | 13,849            | 19,564         | 5,341                                         | 13,041         | 10,430        | 13,020         | 65.10 %                     |
| Commission management             | 3,709                                            | 7,339          | 4,709            | 7,339          | 4,709             | 7,339          | 974                                           | 4,604          | 1,000         | 3,630          | 49.46 %                     |
| Environmental education           | –                                                | 5,500          | –                | 5,500          | 8                 | 5,334          | (1,383)                                       | 4,117          | 1,907         | 4,117          | 74.86 %                     |
| Food aid & security               | –                                                | 28,000         | –                | 28,000         | 14,215            | 24,064         | 4,916                                         | 14,916         | 8,293         | 14,816         | 52.91 %                     |
| Reconstruction relief             | –                                                | 11,500         | –                | 11,500         | 2,263             | 6,643          | 1,900                                         | 6,400          | 3,233         | 6,400          | 55.65 %                     |
| Staff costs                       | -                                                | –              | -                | –              | -                 | -              | -                                             | –              | -             | -              | -                           |
| Technical assistance              | -                                                | 500            | –                | 500            | 54                | 358            | -                                             | 500            | 66            | 330            | 65.97 %                     |
| Trade education/training          | 2,000                                            | 13,000         | 2,000            | 13,000         | 5,200             | 12,667         | (2,779)                                       | 8,221          | 4,468         | 8,131          | 62.54 %                     |
| Unallocated admin. appropriations | (816)                                            | 3,537          | -                | -              | -                 | -              | (175)                                         | 1,248          | -             | -              | -                           |
| Unallocated appropriations        | 22,571                                           | 38,135         | -                | -              | -                 | -              | (3,306)                                       | 10,151         | -             | -              | -                           |
| Urban development                 | –                                                | 16,260         | -                | 16,260         | –                 | 16,060         | (415)                                         | 7,735          | 1,585         | 7,735          | 47.57 %                     |
| Women's equality org              | -                                                | 3,500          | –                | 3,500          | 600               | 3,322          | -                                             | 3,500          | -             | 2,388          | 68.21 %                     |
| <b>Total</b>                      | <b>63,771</b>                                    | <b>236,878</b> | <b>43,078</b>    | <b>195,206</b> | <b>87,082</b>     | <b>179,723</b> | <b>31,701</b>                                 | <b>132,776</b> | <b>57,718</b> | <b>118,834</b> | <b>50.17 %</b>              |



Committed amount % by spending area- all years



Committed Amount by spending area - all years



## 5. GLOSSARY

| Term                             | Definition                                                                                                                                                                                                                                                                                        |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Amount available for commitments | This amount defines the total amount of legal obligations (contracts, grant agreements/decisions) that can be incurred.                                                                                                                                                                           |
| Amount available for payments    | Payment appropriations or contributions received to cover expenditure, arising from legal commitments entered in the current year and/or earlier years.                                                                                                                                           |
| Appropriations                   | Amount of commitments/payments authorized by Parliament and Council in the annual EU budget.                                                                                                                                                                                                      |
| Budget item                      | As far as the budget structure is concerned, revenue and expenditure are shown in the budget in accordance with a binding nomenclature which reflects the nature and purpose of each item. The budget nomenclature reflects different levels of disaggregation (title, chapter, article or item). |
| Committed amount                 | Amount reserved through a Commission decision or contract conclusion for future legal obligations (contracts, grant agreements/decisions)                                                                                                                                                         |
| Contracted amount                | Amounts previously reserved, translated into binding contracts                                                                                                                                                                                                                                    |
| EDF                              | European Development Fund                                                                                                                                                                                                                                                                         |
| EUTFs                            | EU Trust Funds are Trust Funds directly implemented by the European Commission pooling resources from various sources.                                                                                                                                                                            |
| Origin of funding                | Amounts available broken down by type of donor                                                                                                                                                                                                                                                    |
| Implementation rate              | Share of available amounts committed or paid                                                                                                                                                                                                                                                      |
| Paid amount                      | Disbursement made to honor legal obligations.                                                                                                                                                                                                                                                     |
| Spending area                    | The nomenclature used in the tables by spending area corresponds to OECD DAC Sector codes for Development Aid. Due to specific constraints for the preparation of OECD reports, amounts reported here can differ from official OECD reports.                                                      |
| Total Pledge                     | Total funding for the trust fund as agreed by donors.                                                                                                                                                                                                                                             |
| Trust Fund                       | Fund established for a specific purpose with financial contributions from the EU budget and one or more donors and administered by an administrative agent, the Trustee.                                                                                                                          |

## **Annex 3D Draft annual accounts and financial reports for EU Trust Fund Africa**

### **Content Annex 3D**

- **Part 1 – Background Information on the EU Trust Fund Africa**
- **Part 2 – Financial Statements and Explanatory Notes**
- **Part 3 – Annual Financial Report**

## Part 1 - BACKGROUND INFORMATION ON THE EUTF FOR AFRICA

### General background on Union Trust Funds

In accordance with Articles 234 and 235 of the Financial Regulation applicable to the general budget of the Union (EU FR)<sup>28</sup> and Article 35 of the Financial Regulation applicable to the 11<sup>th</sup> European Development Fund (EDF FR)<sup>29</sup>, the European Commission may establish Union trust funds for external actions ('EU trust funds'). 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 with a decision after consulting 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.

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 board includes a representative of each non-contributing Member State as an observer. The rules for the composition of the board and its internal rules shall be laid down in the constitutive agreement of the Union trust fund.

Union trust funds are established for a limited duration as determined in their constitutive agreement. That duration may be extended upon request of the board of the Union trust fund and upon presentation by the Commission of a report justifying the extension. The European Parliament and/or the Council may request the Commission to discontinue the appropriations for the Trust Fund or revise the constitutive act with a view to liquidate it.

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.

### Current EU Trust Funds

To date, the Commission has set up four EUTFs:

- The **BÊKOU EUTF**, whose objective is to support all aspects of the Central African Republic's exit from crisis and its reconstruction efforts. Established on 15 July 2014;
- The **MADAD EUTF**, a European Union Regional Trust Fund in response to the Syrian crisis. Established on 15 December 2014;

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<sup>28</sup> 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

<sup>29</sup> Council regulation (EU) 2018/1877 of 26 November 2018 on the financial regulation applicable to the 11<sup>th</sup> European Development Fund, and repealing Regulation (EU) 2015/323

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

Further information is available on the websites of individual EUTFs:

- Bekou - [http://ec.europa.eu/europeaid/bekou-trust-fund-introduction\\_en](http://ec.europa.eu/europeaid/bekou-trust-fund-introduction_en)
- Madad- [http://ec.europa.eu/enlargement/neighbourhood/countries/syria/madad/index\\_en.htm](http://ec.europa.eu/enlargement/neighbourhood/countries/syria/madad/index_en.htm)
- Africa - [http://ec.europa.eu/europeaid/regions/africa/eu-emergency-trust-fund-africa\\_en](http://ec.europa.eu/europeaid/regions/africa/eu-emergency-trust-fund-africa_en)
- Colombia - [http://ec.europa.eu/europeaid/eu-trust-fund-colombia\\_en](http://ec.europa.eu/europeaid/eu-trust-fund-colombia_en)

## The EUTF Africa

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

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

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

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

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

## Annual accounts of the EUTF Africa

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

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

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

## Highlights of the year

As of 31 December 2018, resources pledged to the EUTF Africa amounted to approximately EUR 4.2 billion. This includes around EUR 3.7 billion from the European Development Fund (EDF) and EU financial instruments including the Development Cooperation Instrument (DCI), the European Neighbourhood Instrument (ENI), the Asylum, Migration and Integration Fund (AMIF) and funding from the Directorate-General for European Civil Protection and Humanitarian Aid Operations (DG ECHO), as well as EUR 489.5 million from EU Member States and other donors (Switzerland and Norway).

In the course of 2018, the overall resources of the EUTF Africa increased by EUR 902 million, including new pledges of EUR 674 million from the EDF and EUR 117 million from EU Budget. The EUTF Africa received 24 new pledges from EU Member States and other donors amounting to EUR 110 million (EUR 49 million to the Sahel and Lake Chad window, EUR 47 million to the North of Africa window and EUR 14 million to the Horn of Africa window). All pledges from EU Member States and other donors made in 2018 plus an outstanding pledge of 2017 were certified by the end of 2018. The conclusions of the European Council of 28 June 2018 called on the EU and its Member States to provide additional funding to the EUTF Africa. As a follow-up, the Commission adopted on 6 July a decision to transfer EUR 500 million from the 11<sup>th</sup> EDF reserve.

With regards the state of implementation of the EUTF Africa in the year 2018, 45 new programmes were adopted as well as 13 top-ups across the three regions including cross-window programmes (16 in the Sahel/Lake Chad, 26 in the Horn of Africa and 9 in the North of Africa and 7 cross-window). This brings, as of the end of 2018, the total number of programmes approved by Operational committees to 187 for a total of EUR 3,590 million. As of the end of 2018, contracts signed with implementing partners have reached 366, for an overall amount of EUR 2,461 million, of which EUR 949.3 million in new operational contracts for 2018 only. Modifications to old contracts bring the total operational contracted amount in 2018 to EUR 959.9 million. The contracting rate as of the end of 2018 has improved compared to the contracting rate as of the end of 2017 (69% of signed contracts over approved funding as opposed to 62.9%).

In the course of 2018, the EUTF Africa has further intensified its efforts together with its African and European partners, 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. It continued addressing the root causes of destabilization, forced displacement and irregular migration, by promoting development and security. During its third year, the EUTF Africa has further demonstrated its added-value as a swift and effective implementation tool which facilitates political dialogue with partner countries, applies innovative approaches and produces concrete results by pooling together funding and expertise from a variety of stakeholders.

Through the EUTF Africa, over 5.3 million vulnerable people benefitted from basic services and food security and nutrition programmes. Over 150,000 people were reached by information campaigns on resilience-building practices and basic rights and 96 000 migrants, or potential migrants, were reached out by information campaign on migration and risks linked to irregular migration. Through the EU-IOM Initiative, the EUTF Africa has supported 42,628 vulnerable migrants voluntary returns mostly from Libya (18,329) and Niger (17,226), and more than 58,000 vulnerable migrants were assisted upon return to their country of origin. Through the Better Migration Management programme in the Horn of Africa alone, the EUTF Africa has already assisted almost 11,000 migrants and forcibly displaced people and has trained nearly 1,600 persons on migration management.

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

- Pre-financing (see notes 2.1 and 2.2): increased by EUR 52.16 million as advances on the new contracts were paid out;
- Payables and accrued charges (see notes 2.6 and 2.7): increased by EUR 85.34 million as more cost claims are processed but also more expenses must be accrued for;



- Expenses (see notes 3.2 and 3.3): increased from EUR 279.3 million in 2017 to EUR 585.35 million in 2018 as the Trust Fund is in its third year of existence and many more contracts are being implemented;
- Outstanding commitments not yet expensed (see note 4.1) increased from EUR 926.14 million to EUR 1,308.89 million due to the new contracts.

## Part 2 - FINANCIAL STATEMENTS AND EXPLANATORY NOTES<sup>30</sup>

### BALANCE SHEET

EUR '000

|                                                           | Note | 31.12.2018       | 31.12.2017       |
|-----------------------------------------------------------|------|------------------|------------------|
| <b>NON-CURRENT ASSETS</b>                                 |      |                  |                  |
| <i>Pre-financing</i>                                      | 2.1  | 34,826           | 52,990           |
|                                                           |      | <b>34,826</b>    | <b>52,990</b>    |
| <b>CURRENT ASSETS</b>                                     |      |                  |                  |
| <i>Pre-financing</i>                                      | 2.2  | 267,579          | 197,258          |
| <i>Exchange receivables and non-exchange recoverables</i> | 2.3  | 16,656           | 3,020            |
| <i>Cash and cash equivalents</i>                          | 2.4  | 146,864          | 162,571          |
|                                                           |      | <b>431,099</b>   | <b>362,849</b>   |
| <b>TOTAL ASSETS</b>                                       |      | <b>465,925</b>   | <b>415,838</b>   |
| <b>NON-CURRENT LIABILITIES</b>                            |      |                  |                  |
| <i>Financial liabilities</i>                              | 2.5  | (361,462)        | (396,713)        |
|                                                           |      | <b>(361,462)</b> | <b>(396,713)</b> |
| <b>CURRENT LIABILITIES</b>                                |      |                  |                  |
| <i>Payables</i>                                           | 2.6  | (12,733)         | (526)            |
| <i>Accrued charges and deferred revenue</i>               | 2.7  | (91,729)         | (18,600)         |
|                                                           |      | <b>(104,462)</b> | <b>(19,126)</b>  |
| <b>TOTAL LIABILITIES</b>                                  |      | <b>(465,925)</b> | <b>(415,838)</b> |
| <b>NET ASSETS</b>                                         |      | <b>–</b>         | <b>–</b>         |
| <b>FUNDS &amp; RESERVES</b>                               |      |                  |                  |
| <i>Accumulated surplus</i>                                |      | –                | –                |
| <i>Economic result of the year</i>                        |      | –                | –                |
| <b>NET ASSETS</b>                                         |      | <b>–</b>         | <b>–</b>         |

### STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

|                                               | Note | 2018             | 2017             |
|-----------------------------------------------|------|------------------|------------------|
| <b>REVENUE</b>                                |      |                  |                  |
| <b>Revenue from non-exchange transactions</b> |      |                  |                  |
| <i>Revenue from donations</i>                 | 3.1  | 585,338          | 279,027          |
|                                               |      | <b>585,338</b>   | <b>279,027</b>   |
| <b>Revenue from exchange transactions</b>     |      |                  |                  |
| <i>Financial revenue</i>                      |      | 2                | 2                |
| <i>Other exchange revenue</i>                 |      | 5                | 270              |
|                                               |      | <b>6</b>         | <b>271</b>       |
| <b>Total revenue</b>                          |      | <b>585,345</b>   | <b>279,299</b>   |
| <b>EXPENSES</b>                               |      |                  |                  |
| <i>Operating expenses</i>                     | 3.2  | (570,297)        | (271,669)        |
| <i>Other expenses</i>                         | 3.3  | (15,047)         | (7,630)          |
| <b>Total expenses</b>                         |      | <b>(585,345)</b> | <b>(279,299)</b> |
| <b>ECONOMIC RESULT OF THE YEAR</b>            |      | <b>–</b>         | <b>–</b>         |

<sup>30</sup> It should be noted that due to the rounding of figures into thousands of euros, some financial data in the tables below may appear not to add-up.

## CASHFLOW STATEMENT

EUR '000

|                                                                                  | 2018            | 2017           |
|----------------------------------------------------------------------------------|-----------------|----------------|
| <i>Economic result of the year</i>                                               | –               | –              |
| <b>Operating activities</b>                                                      |                 |                |
| <i>(Increase)/decrease in pre-financing</i>                                      | (52,157)        | (134,662)      |
| <i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i> | (13,636)        | 6,456          |
| <i>Increase/(decrease) in financial liabilities</i>                              | (35,250)        | 258,211        |
| <i>Increase/(decrease) in payables</i>                                           | 12,207          | (177)          |
| <i>Increase/(decrease) in accrued charges and deferred revenue</i>               | 73,129          | 17,864         |
| <b>NET CASHFLOW</b>                                                              | <b>(15,706)</b> | <b>147,691</b> |
| <i>Net increase/(decrease) in cash and cash equivalents</i>                      | (15,706)        | 147,691        |
| <i>Cash and cash equivalents at the beginning of the year</i>                    | 162,571         | 14,879         |
| <i>Cash and cash equivalents at year-end</i>                                     | 146,864         | 162,571        |

## STATEMENT OF CHANGES IN NET ASSETS

EUR '000

|                                    | Accumulated surplus/<br>(deficit) | Economic result of the year | Net assets |
|------------------------------------|-----------------------------------|-----------------------------|------------|
| <b>BALANCE AS AT 31.12.2017</b>    | –                                 | –                           | –          |
| <i>Economic result of the year</i> | –                                 | –                           | –          |
| <b>BALANCE AS AT 31.12.2018</b>    | –                                 | –                           | –          |

## 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 users.

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

#### 1.2. BASIS OF PREPARATION

##### 1.2.1. Reporting period

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

##### 1.2.2. Currency and basis for conversion

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

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

## Euro exchange rates

| Currency | 31.12.2018 | 31.12.2017 | Currency | 31.12.2018 | 31.12.2017 |
|----------|------------|------------|----------|------------|------------|
| BGN      | 1.9558     | 1.9558     | PLN      | 4.3014     | 4.1770     |
| CZK      | 25.7240    | 25.5350    | RON      | 4.6635     | 4.6585     |
| DKK      | 7.4673     | 7.4449     | SEK      | 10.2548    | 9.8438     |
| GBP      | 0.8945     | 0.8872     | CHF      | 1.1269     | 1.1702     |
| HRK      | 7.4125     | 7.4400     | JPY      | 125.8500   | 135.0100   |
| HUF      | 320.9800   | 310.3300   | USD      | 1.1450     | 1.1993     |

### 1.2.3. Use of estimates

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

Reasonable estimates are essential part of the preparation of financial statements and do not undermine their reliability. An estimate may need revision if changes occur in the circumstances on which the estimate was based or as a result of new information or more experience. By its nature, the revision of an estimate does not relate to prior periods and is not the correction of an error. The effect of a change in accounting estimate shall be recognised in the surplus or deficit in the periods in which it becomes known.

## 1.3. BALANCE SHEET

### 1.3.1. Financial assets

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

#### *(i) Financial assets at fair value through surplus or deficit*

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

#### *(ii) Loans and receivables*

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

### *(iii) Held-to-maturity investments*

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

### *(iv) Available for sale financial assets*

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

## **Initial recognition and measurement**

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

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

## **Subsequent measurement**

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

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

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

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

### **1.3.2. Pre-financing amounts**

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

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

### 1.3.3. Receivables and recoverables

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

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

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

### 1.3.4. Cash and cash equivalents

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

### 1.3.5. Provisions

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

Provisions for onerous contracts are measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract.

### 1.3.6. Payables

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

Where grants or other funding is provided to the beneficiaries, the cost claims are recorded as payables for the requested amount when the cost claim is received. Upon verification and acceptance of the eligible costs, the payables are valued at the accepted and eligible amount.

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

### 1.3.7. Accrued and deferred revenue and charges

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

at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognised in the subsequent accounting period.

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

## **1.4. STATEMENT OF FINANCIAL PERFORMANCE**

### **1.4.1. Revenue**

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

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

#### *(i) Revenue from non-exchange transactions*

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

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

#### *(ii) Revenue from exchange transactions*

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

### **1.4.2. Expenses**

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

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

Expenses from non-exchange transactions relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations. Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation or an agreement has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

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

## **1.5. CONTINGENT ASSETS AND LIABILITIES**

### **1.5.1. Contingent assets**

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

### **1.5.2. Contingent liabilities**

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

## **1.6. CONSOLIDATION**

The accounts of this entity are fully consolidated in the EDF consolidated annual accounts.

## **1.7. CONTRIBUTIONS FROM DONORS**

The EU trust fund is required to finance specific projects and return remaining funds received from donors at the time of winding-up of the trust fund. Contributions from donors to the EU trust fund fulfil the criteria of revenues from non-exchange transactions under conditions. When the trust fund receives resources a liability, that equals to the received contributions, should be recorded on the balance sheet of the trust fund. The received contributions remain under liabilities until the conditions attached to the donated funds are met, i.e. eligible expenses are incurred by the trust fund.

At the balance sheet date the outstanding contribution liabilities are measured at contributions received less net expenses. Net expenses are the expenses incurred by the trust fund, including estimated amounts and if applicable, net of the revenue generated by the activities of the trust fund (e.g. bank interest). The corresponding amount of contributions is recognised as non-exchange revenue from donation. Consequently the effect on economic result of the year is nil.

For reporting purposes the net expenses of the reporting period will be attributed to the donors in proportion to net contributions paid as at 31 December, i.e. contributions paid to the trust fund as at 31 December, less net expenses allocated in the previous years. When the contribution from one donor is totally consumed, contributions will be allocated from the remaining donors. This allocation of contributions is only indicative. When the trust fund is wound up the actual split of remaining resources will be decided by the Board.



## 2. NOTES TO THE BALANCE SHEET

### NON-CURRENT ASSETS

#### 2.1. PRE-FINANCING

EUR '000

|                                                         | 31.12.2018    | 31.12.2017    |
|---------------------------------------------------------|---------------|---------------|
| <b>Direct Management</b>                                | <b>8,690</b>  | <b>26,298</b> |
| Implemented by:                                         |               |               |
| <i>Commission</i>                                       | 28            | 475           |
| <i>EU delegations</i>                                   | 8,662         | 25,823        |
| <b>Indirect Management</b>                              | <b>26,136</b> | <b>26,692</b> |
| Implemented by:                                         |               |               |
| <i>International organisations</i>                      | 22,588        | 16,776        |
| <i>Private law bodies with a public service mission</i> | 1,327         | 1,811         |
| <i>Public law bodies</i>                                | 2,222         | 8,105         |
| <b>Total</b>                                            | <b>34,826</b> | <b>52,990</b> |

### CURRENT ASSETS

#### 2.2. PRE-FINANCING

EUR '000

|                                                         | 31.12.2018     | 31.12.2017     |
|---------------------------------------------------------|----------------|----------------|
| <b>Direct Management</b>                                | <b>61,448</b>  | <b>58,148</b>  |
| Implemented by:                                         |                |                |
| <i>Commission</i>                                       | 1,798          | 2,054          |
| <i>EU executive agencies</i>                            | 75             | –              |
| <i>EU delegations</i>                                   | 59,575         | 56,094         |
| <b>Indirect Management</b>                              | <b>206,131</b> | <b>139,110</b> |
| Implemented by:                                         |                |                |
| <i>International organisations</i>                      | 94,260         | 67,609         |
| <i>Private law bodies with a public service mission</i> | 57,390         | 32,748         |
| <i>Public law bodies</i>                                | 54,480         | 38,753         |
| <b>Total</b>                                            | <b>267,579</b> | <b>197,258</b> |

Pre-financing represents money paid out, and thus implementation of payment appropriations. As explained in note 1.3.2, these are advances not yet expensed. Thus while pre-financing reduces the outstanding RAL (see note 4.1) it represents expenses still to be recognised in the statement of financial performance.

The tables above show an increase in non-current and current pre-financing of EUR 52.16 million. This is explained by the increased activities and new contracts. New contracts were signed with the implementing partners for the total amount of EUR 850.5 million. As the new contracts were signed, advances were paid out.

Guarantees received covering pre-financing amounted to EUR 18.63 million at year-end.

#### 2.3. EXCHANGE RECEIVABLES AND NON-EXCHANGE RECOVERABLES

This heading relates entirely to the deferred administrative expenses. Since 2016, EUR 35.24 million was paid to the Commission of which EUR 18.58 million was used in the years 2016-2018 (EUR 9.08 million in 2018, see note 3.3), leaving EUR 16.66 million as deferred expenses.

#### 2.4. CASH AND CASH EQUIVALENTS

At 31 December 2018 cash and cash equivalents comprise EUR 140.46 million placed on current accounts (EUR 149.54 million in 2017) and EUR 6.41 million with a notice period below 32 days (EUR 13.03 million in 2017).



The decrease in cash and cash equivalents is a consequence of the increased level of activities of the Trust Fund and is due to the fact that throughout the year, more payments (including pre-financing) were made (EUR 565.12 million) than contributions received, EUR 550.09 million (see note 2.5).

## NON-CURRENT LIABILITIES

### 2.5. FINANCIAL LIABILITIES

EUR '000

| Donor                      | Net contributions 2017 | Contributions cashed 2018 | Total Contributions | % contribution | Allocation of 2018 result | Net contributions 2018 |
|----------------------------|------------------------|---------------------------|---------------------|----------------|---------------------------|------------------------|
| <i>European Commission</i> | 58,810                 | 85,000                    | 143,810             | 15.19%         | (88,907)                  | 54,903                 |
| <i>EDF</i>                 | 147,610                | 345,000                   | 492,610             | 52.03%         | (304,545)                 | 188,065                |
| <b>Member States:</b>      | <b>183,842</b>         | <b>113,301</b>            | <b>297,144</b>      | <b>31.38%</b>  | <b>(183,702)</b>          | <b>113,441</b>         |
| <i>Austria</i>             | 3,040                  | 1,000                     | 4,040               | 0.43%          | (2,498)                   | 1,542                  |
| <i>Belgium</i>             | 3,040                  | 5,000                     | 8,040               | 0.85%          | (4,971)                   | 3,069                  |
| <i>Bulgaria</i>            | 315                    | –                         | 315                 | 0.03%          | (195)                     | 120                    |
| <i>Croatia</i>             | 117                    | 400                       | 517                 | 0.05%          | (320)                     | 198                    |
| <i>Cyprus</i>              | –                      | 100                       | 100                 | 0.01%          | (62)                      | 38                     |
| <i>Czech Republic</i>      | 857                    | 8,750                     | 9,607               | 1.01%          | (5,939)                   | 3,668                  |
| <i>Denmark</i>             | 4,925                  | 10,076                    | 15,001              | 1.58%          | (9,274)                   | 5,727                  |
| <i>Estonia</i>             | 779                    | 150                       | 929                 | 0.10%          | (574)                     | 355                    |
| <i>Finland</i>             | 2,131                  | –                         | 2,131               | 0.23%          | (1,318)                   | 814                    |
| <i>France</i>              | 1,279                  | 6,000                     | 7,279               | 0.77%          | (4,500)                   | 2,779                  |
| <i>Germany</i>             | 79,360                 | 38,500                    | 117,860             | 12.45%         | (72,864)                  | 44,996                 |
| <i>Hungary</i>             | 298                    | 8,750                     | 9,048               | 0.96%          | (5,594)                   | 3,454                  |
| <i>Ireland</i>             | 843                    | 7,300                     | 8,143               | 0.86%          | (5,034)                   | 3,109                  |
| <i>Italy</i>               | 58,274                 | 10,000                    | 68,274              | 7.21%          | (42,209)                  | 26,065                 |
| <i>Latvia</i>              | 168                    | 300                       | 468                 | 0.05%          | (289)                     | 179                    |
| <i>Lithuania</i>           | 109                    | 200                       | 309                 | 0.03%          | (191)                     | 118                    |
| <i>Luxembourg</i>          | 1,321                  | –                         | 1,321               | 0.14%          | (817)                     | 504                    |
| <i>Malta</i>               | 51                     | 225                       | 276                 | 0.03%          | (170)                     | 105                    |
| <i>Netherlands</i>         | 12,268                 | 3,000                     | 15,268              | 1.61%          | (9,439)                   | 5,829                  |
| <i>Poland</i>              | 6,017                  | –                         | 6,017               | 0.64%          | (3,720)                   | 2,297                  |
| <i>Portugal</i>            | 984                    | 3,200                     | 4,184               | 0.44%          | (2,587)                   | 1,597                  |
| <i>Romania</i>             | 43                     | –                         | 43                  | 0.00%          | (26)                      | 16                     |
| <i>Slovakia</i>            | 883                    | 8,750                     | 9,633               | 1.02%          | (5,955)                   | 3,678                  |
| <i>Slovenia</i>            | 51                     | –                         | 51                  | 0.01%          | (31)                      | 19                     |
| <i>Spain</i>               | 4,801                  | –                         | 4,801               | 0.51%          | (2,968)                   | 1,833                  |
| <i>Sweden</i>              | 1,279                  | –                         | 1,279               | 0.14%          | (791)                     | 488                    |
| <i>United Kingdom</i>      | 608                    | 1,600                     | 2,208               | 0.23%          | (1,365)                   | 843                    |
| <b>Non-Member States:</b>  | <b>6,451</b>           | <b>6,787</b>              | <b>13,238</b>       | <b>1.40%</b>   | <b>(8,184)</b>            | <b>5,054</b>           |
| <i>Norway</i>              | 4,627                  | 6,287                     | 10,914              | 1.15%          | (6,747)                   | 4,167                  |
| <i>Switzerland</i>         | 1,824                  | 500                       | 2,324               | 0.25%          | (1,437)                   | 887                    |
| <b>Total</b>               | <b>396,713</b>         | <b>550,088</b>            | <b>946,801</b>      | <b>100.00%</b> | <b>(585,338)</b>          | <b>361,462</b>         |

The net contributions of the donors at 31 December equal the contributions paid less the allocated net expenses to that date. The net expenses of the current year are allocated to the donors in proportion to the contributions at 31 December.

The contribution percentage and the allocation of net results based on it is only indicative. When the Trust Fund is wound up, the final decision on the return of remaining funds will be made by the Trust Fund Board.

## NON-CURRENT LIABILITIES

### 2.6. PAYABLES

EUR '000

|                 | 31.12.2018    | 31.12.2017 |
|-----------------|---------------|------------|
| Suppliers       | 9,716         | 638        |
| Sundry payables | 3,017         | (112)      |
| <b>Total</b>    | <b>12,733</b> | <b>526</b> |

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

The increase in payables is mainly due to the increase in number of cost statements received. At 31 December 2018, 27 cost claims were being processed and remained unpaid (5 in 2017).

### 2.7. ACCRUED CHARGES AND DEFERRED REVENUE

The EUTF Africa does not have any deferred revenue. All the amounts included under this heading related to accrued charges and are as follows:

EUR '000

|                 | 31.12.2018    | 31.12.2017    |
|-----------------|---------------|---------------|
| Accrued charges | 91,729        | 18,600        |
| <b>Total</b>    | <b>91,729</b> | <b>18,600</b> |

Accrued charges are the amounts estimated by the Authorising Officer of costs incurred for services and goods delivered in the year 2018 but not yet invoiced or processed by the end of the year. The amount comprises the estimated operating expenses for on-going or ended contracts without validated cost claims. The 2018 estimation used the best available information about the existing contracts. Expenses were calculated 'pro-rata' based on the value of the contract and the percentage of completion. The percentage of completion is based on the operational duration of the contract and the number of contract days lapsed at 31 December 2018.

In order to more accurately reflect the amount that is expected to be spent on projects, the value of the contracts is adjusted by the average implementation rate of contracts and the average invoice eligibility rate. Both these rates are determined based on actual data related to already implemented contracts. For large contracts the accrued charges are based on the real expenses incurred in the contract (if information is available).

For 2018 the rates applicable to the EDF were used because the types of contract and the types of beneficiaries of the EDF are representative to the type of contracts and beneficiaries in the Trust Fund. The portion of the estimated accrued charges which relates to pre-financing paid has been recorded as a reduction of the pre-financing amounts (see note 2.2).

The increase in the accrued charges is in line with the number of contracts signed. In 2018, 156 new contracts were signed with the implementing partners for the total amount of EUR 850.5 million and thus more expenses were incurred.

Included under this heading are also accrued audit charges of EUR 50,000.

### 3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

#### REVENUE

#### REVENUE FROM NON-EXCHANGE TRANSACTIONS

##### 3.1. REVENUE FROM DONATIONS

This heading represents contributions from donors recognised as revenue in line with the incurred expenses. Consequently the economic result of the year is nil.

#### EXPENSES

##### 3.2. OPERATING EXPENSES

EUR '000

|                                                              | 2018           | 2017           |
|--------------------------------------------------------------|----------------|----------------|
| <i>Civilian peace-building</i>                               | 143,660        | 72,435         |
| <i>Social/ welfare services</i>                              | 121,300        | 58,925         |
| <i>Population policy and administrative management</i>       | 71,812         | 31,177         |
| <i>Relief co-ordination</i>                                  | 43,814         | 8,823          |
| <i>Food aid/Food security programmes</i>                     | 26,433         | 13,094         |
| <i>Agricultural development</i>                              | 19,455         | 14,653         |
| <i>Reconstruction relief</i>                                 | 18,373         | 6,058          |
| <i>Transport policy and administrative management</i>        | 15,018         | –              |
| <i>Basic health care</i>                                     | 13,590         | 20,679         |
| <i>Public sector policy</i>                                  | 12,343         | 4,419          |
| <i>Teacher training</i>                                      | 9,238          | 3,705          |
| <i>Primary education</i>                                     | 8,746          | 599            |
| <i>Small and medium-sized enterprises (SME)</i>              | 8,657          | 7,461          |
| <i>Basic nutrition</i>                                       | 8,373          | 3,097          |
| <i>Security system management and reform</i>                 | 7,366          | 3,205          |
| <i>Public sector policy</i>                                  | 7,191          | 2,221          |
| <i>Fishery development</i>                                   | 4,812          | 514            |
| <i>Urban development and management</i>                      | 4,763          | 8,859          |
| <i>Vocational training</i>                                   | 3,910          | 830            |
| <i>Basic drinking water</i>                                  | 3,763          | 2,659          |
| <i>Material relief</i>                                       | 3,456          | 4,001          |
| <i>International peacekeeping operations</i>                 | 2,587          | 135            |
| <i>Water resources conservation</i>                          | 2,144          | –              |
| <i>Education facilities and training</i>                     | 2,010          | 1,947          |
| <i>Womens' equality organisations and institutions</i>       | 1,586          | 1,334          |
| <i>Human Rights</i>                                          | 1,584          | 546            |
| <i>Employment policy and administrative management</i>       | 1,301          | –              |
| <i>Multisector aid</i>                                       | 1,061          | –              |
| <i>Higher education</i>                                      | 763            | –              |
| <i>Security and system management and reform - Technical</i> | 701            | –              |
| <i>Energy policy and administrative management</i>           | 457            | –              |
| <i>Dissimination, conference and meeting costs</i>           | 19             | 9              |
| <i>Interest and bank charges</i>                             | 8              | 2              |
| <i>Staff costs</i>                                           | –              | 280            |
| <b>Total</b>                                                 | <b>570,297</b> | <b>271,669</b> |

EUR '000

|                                                         | 2018           | 2017           |
|---------------------------------------------------------|----------------|----------------|
| <b>Direct Management</b>                                | <b>234,146</b> | <b>114,263</b> |
| Implemented by:                                         |                |                |
| <i>Commission</i>                                       | 13,260         | 10,694         |
| <i>EU executive agencies</i>                            | 179            | –              |
| <i>EU delegations</i>                                   | 220,707        | 103,568        |
| <b>Indirect Management</b>                              | <b>336,151</b> | <b>157,406</b> |
| Implemented by:                                         |                |                |
| <i>International organisations</i>                      | 178,251        | 66,135         |
| <i>Private law bodies with a public service mission</i> | 70,959         | 43,129         |
| <i>Public law bodies</i>                                | 86,941         | 48,143         |
| <b>Total</b>                                            | <b>570,297</b> | <b>271,669</b> |

The main part of the operating expenses relate to on-going or ended projects carried out in 2018 without any validated cost claims (or equivalent) available at 31 December and was estimated using the best information available at the time of the preparation of the annual accounts. The 2018 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.

The tables above show a significant increase in operating expenses which is explained by the fact that, in the third year of its existence, the Trust Fund has reached maturity and peak in the implementation of the adopted actions. This trend is confirmed by the higher amount of money spent on new projects and 156 new contracts signed in 2018.

### 3.3. OTHER EXPENSES

EUR '000

|                                               | 2018          | 2017         |
|-----------------------------------------------|---------------|--------------|
| <i>Management fee EC and staff costs</i>      | 9,078         | 6,456        |
| <i>Technical assistance and communication</i> | 4,530         | 762          |
| <i>Foreign exchange losses</i>                | 696           | 253          |
| <i>Audit</i>                                  | 18            | 65           |
| <i>Other administrative expenses</i>          | 726           | 94           |
| <b>Total</b>                                  | <b>15,047</b> | <b>7,630</b> |

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 amount of management fees included under this heading comprise administrative costs incurred by the Commission during 2018. The difference between amounts paid and the the amounts incurred is recorded as deferred expenses (see note 2.3).

The technical assistance expenses increased in line with the number of contracts, which increased from 7 at 31 December 2017 to 34 at 31 December 2018.

## 4. OTHER SIGNIFICANT DISCLOSURES

### 4.1. OUTSTANDING COMMITMENTS NOT YET EXPENSED

EUR '000

|                                                 | 31.12.2018 | 31.12.2017 |
|-------------------------------------------------|------------|------------|
| <i>Outstanding commitments not yet expensed</i> | 1,308,886  | 926,139    |

The amount comprises the budgetary RAL ('Reste à Liquider') less related amounts that have been included as expenses in the 2018 statement of financial performance. The budgetary RAL is an amount representing the open budgetary commitments for which payments and/or de-

commitments have not yet been made. This is the normal consequence of the existence of multi-annual programmes.

The increase in outstanding commitments not yet expensed was mainly due to the increase in the number and value of contracts (see notes 2.2 and 2.7)

#### **4.2. RELATED PARTIES**

The related parties of the EUTF Africa is the European Commission and the European Development Fund. Transactions between these entities take place as part of the normal operations of the EUTF Africa and as this is the case, no specific disclosure requirements are necessary for these transactions in accordance with the EU accounting rules.

#### **4.3. EVENTS AFTER REPORTING DATE**

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

### **5. FINANCIAL INSTRUMENTS DISCLOSURES**

#### **5.1. CURRENCY RISKS**

##### **Exposure of the EUTF Africa to currency risk at year end**

At December the ending balances of financial assets and financial liabilities did not include any amounts quoted in currencies other than euro.

#### **5.2. CREDIT RISK**

At 31 December 2018 the financial assets compose of cash and cash equivalents of EUR 146.86 million and receivables and recoverables amounting to EUR 16.66 million.

##### **Financial assets that are neither past due nor impaired**

The amounts of receivables and recoverables are related to deferred charges and accrued revenue and are thus neither past due nor impaired.

##### **Financial assets by risk category**

Cash and cash equivalents comprise EUR 140.46 million placed on current accounts and EUR 6.41 million of cash equivalents with a notice period below 32 days. The entire amount is placed in banks at prime and high grade.

#### **5.3. LIQUIDITY RISK**

##### **Maturity analysis of financial liabilities by remaining contractual maturity**

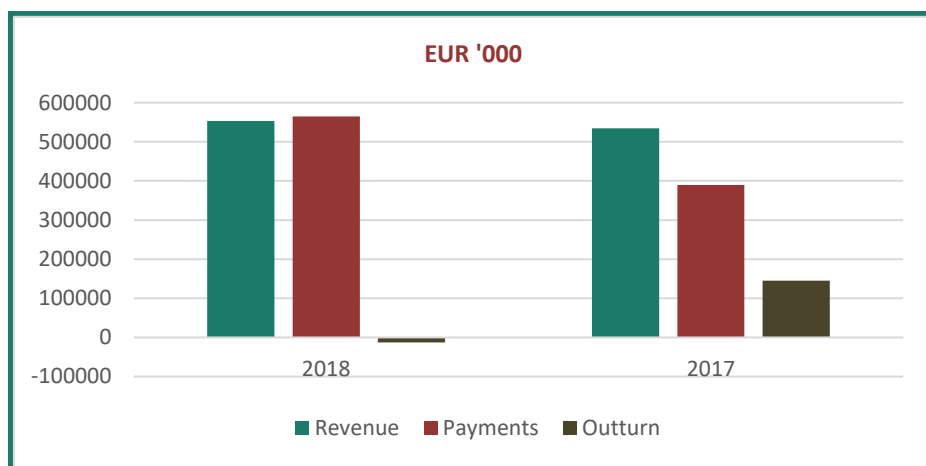
The financial liabilities largely comprise of long term liabilities to donors. Outstanding amounts will be paid when the EUTF Africa is wound-up.

## Part 3 - ANNUAL FINANCIAL REPORT

### 1. BUDGET RESULT

EUR '000

|                            | 2018            | 2017           |
|----------------------------|-----------------|----------------|
| Revenue                    | 553,106         | 534,546        |
| Payments                   | 565,121         | 389,565        |
| Exchange rate gain or loss | (692)           | 16             |
| <b>Budget result</b>       | <b>(12,706)</b> | <b>144,998</b> |



### 2. RECONCILIATION OF ECONOMIC RESULT AND BUDGET RESULT

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

EUR '000

|                                              | 2018            | 2017           |
|----------------------------------------------|-----------------|----------------|
| <b>ECONOMIC RESULT OF THE YEAR</b>           | <b>-</b>        | <b>-</b>       |
| <b>Revenue</b>                               |                 |                |
| Entitlements not affecting the budget result | (585,338)       | (279,021)      |
| Entitlements collected in current year       | 553,104         | 534,538        |
| <b>Expenses</b>                              |                 |                |
| Expenses current year not yet paid           | 2,335           | -              |
| Net effect of pre-financing                  | (387,978)       | (351,753)      |
| Accrued expenses (net)                       | 405,171         | 241,233        |
| <b>BUDGET RESULT OF THE YEAR</b>             | <b>(12,706)</b> | <b>144,998</b> |

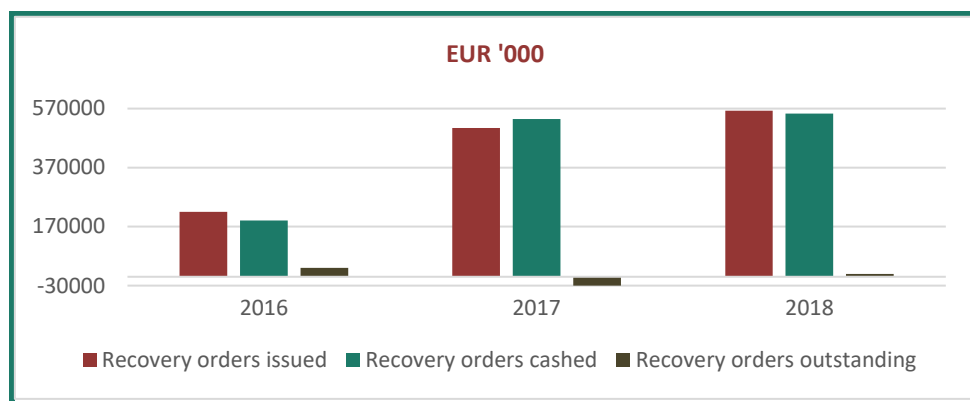
### 3. IMPLEMENTATION OF BUDGET REVENUE

#### 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                     | -                           |
| <b>2016</b>    |              |               | <b>220,495</b>         | <b>190,495</b>         | <b>30,000</b>               |
| 2017           | 2017         | Contributions | 504,538                | 504,538                | -                           |

|              |      |               |                  |                  |                 |
|--------------|------|---------------|------------------|------------------|-----------------|
|              | 2017 | Interests     | 8                | 8                | –               |
|              | 2016 | Contributions | –                | 30,000           | (30,000)        |
| <b>2017</b>  |      |               | <b>504,546</b>   | <b>534,546</b>   | <b>(30,000)</b> |
| 2018         | 2018 | Contributions | 563,139          | 553,088          | 10,051          |
|              | 2018 | Interests     | 2                | 2                | –               |
|              | 2018 | Returns       | 15               | 15               | –               |
| <b>2018</b>  |      |               | <b>563,157</b>   | <b>553,106</b>   | <b>10,051</b>   |
| <b>Total</b> |      |               | <b>1,288,198</b> | <b>1,278,147</b> | <b>10,051</b>   |

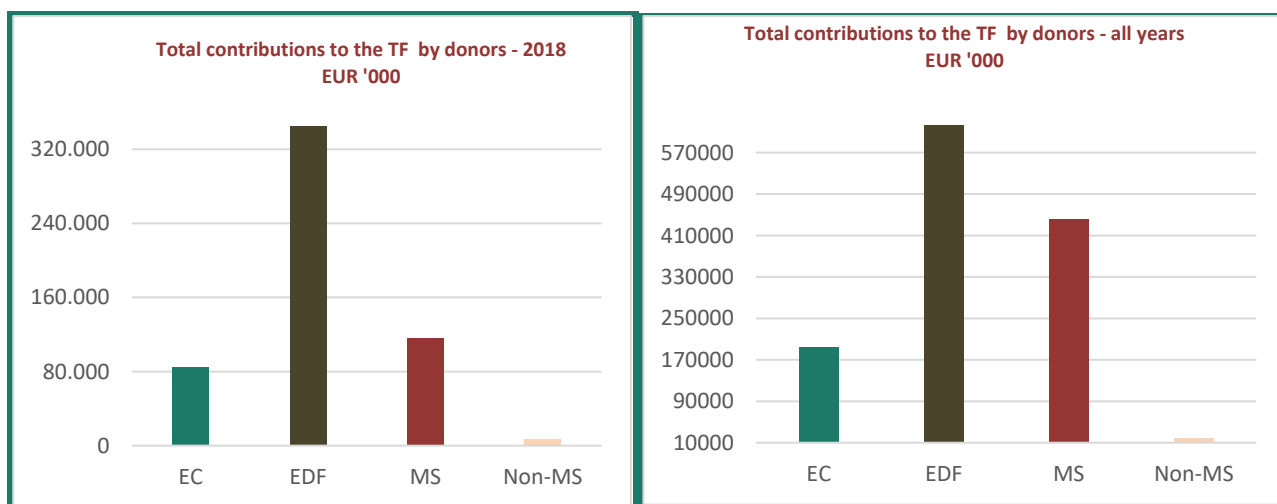


### 3.2. Overview of contributions by donors

EUR '000

| Donor                     | Contributions received during 2018 | Contributions Total | % contribution  |
|---------------------------|------------------------------------|---------------------|-----------------|
| European Commission       | 85,000                             | 193,500             | 15.14 %         |
| European Development Fund | 345,000                            | 623,414             | 48.78 %         |
| Member States             | 116,301                            | 441,909             | 34.58 %         |
| Non-Member States         | 6,787                              | 19,252              | 1.51 %          |
| <b>Total</b>              | <b>553,088</b>                     | <b>1,278,090</b>    | <b>100.00 %</b> |

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 2018 | Contributions Total | % contribution  |
|-----------------------------------|------------------------------------|---------------------|-----------------|
| Austria                           | 1,000                              | 7,000               | 1.52 %          |
| Belgium                           | 5,000                              | 11,000              | 2.39 %          |
| Bulgaria                          | -                                  | 550                 | 0.12 %          |
| Croatia                           | 400                                | 600                 | 0.13 %          |
| Cyprus                            | 100                                | 100                 | 0.02 %          |
| Czech Republic                    | 8,750                              | 10,412              | 2.26 %          |
| Denmark                           | 10,076                             | 20,109              | 4.36 %          |
| Estonia                           | 150                                | 1,600               | 0.35 %          |
| Finland                           | -                                  | 5,000               | 1.08 %          |
| France                            | 6,000                              | 9,000               | 1.95 %          |
| Germany                           | 38,500                             | 174,500             | 37.84 %         |
| Hungary                           | 8,750                              | 9,450               | 2.05 %          |
| Ireland                           | 7,300                              | 8,900               | 1.93 %          |
| Italy                             | 10,000                             | 112,000             | 24.29 %         |
| Latvia                            | 300                                | 600                 | 0.13 %          |
| Lithuania                         | 200                                | 400                 | 0.09 %          |
| Luxembourg                        | -                                  | 3,100               | 0.67 %          |
| Malta                             | 225                                | 325                 | 0.07 %          |
| Netherlands                       | 6,000                              | 26,362              | 5.72 %          |
| Poland                            | -                                  | 10,551              | 2.29 %          |
| Portugal                          | 3,200                              | 5,000               | 1.08 %          |
| Romania                           | -                                  | 100                 | 0.02 %          |
| Slovakia                          | 8,750                              | 10,350              | 2.24 %          |
| Slovenia                          | -                                  | 100                 | 0.02 %          |
| Spain                             | -                                  | 9,000               | 1.95 %          |
| Sweden                            | -                                  | 3,000               | 0.65 %          |
| United Kingdom                    | 1,600                              | 2,800               | 0.61 %          |
| <b>Subtotal Member States</b>     | <b>116,301</b>                     | <b>441,909</b>      | <b>95.83 %</b>  |
| Norway                            | 6,287                              | 15,152              | 3.29 %          |
| Switzerland                       | 500                                | 4,100               | 0.89 %          |
| <b>Subtotal Non-member states</b> | <b>6,787</b>                       | <b>19,252</b>       | <b>4.17 %</b>   |
| <b>Total external donors</b>      | <b>123,088</b>                     | <b>461,161</b>      | <b>100.00 %</b> |

Note: Contributions of EUR 3 million from the Netherlands had been received in 2017, but were recognized as budget revenue in 2018.

### 3.4. Breakdown of Trust Fund contributions from the European Union (EU) budget and from the European Development Fund (EDF)

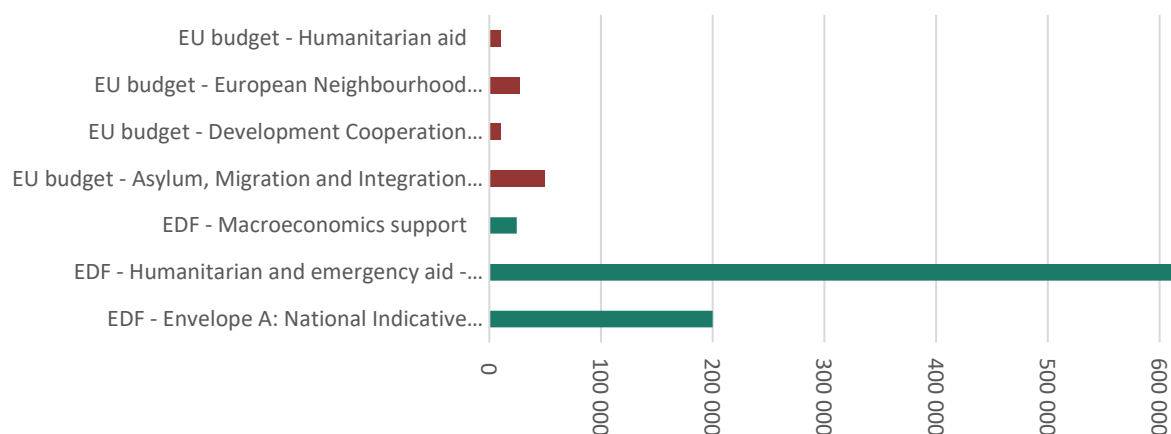
EUR '000

| EU programme                                                                     | Committed for the EUTF |           | Paid to the EUTF |         |
|----------------------------------------------------------------------------------|------------------------|-----------|------------------|---------|
|                                                                                  | 2018                   | All       | 2018             | All     |
| EDF - Envelope A: National Indicative Programme (NIP) endowment                  | 200,000                | 230,000   | -                | 30,000  |
| EDF - Humanitarian and emergency aid                                             | -                      | 168,500   | 80,000           | 143,500 |
| EDF - Humanitarian and emergency aid - AIDCO Regional Indicative Programme (RIP) | 650,000                | 2,150,000 | 150,000          | 168,514 |
| EDF - Macroeconomics support                                                     | 24,534                 | 110,934   | -                | 86,400  |

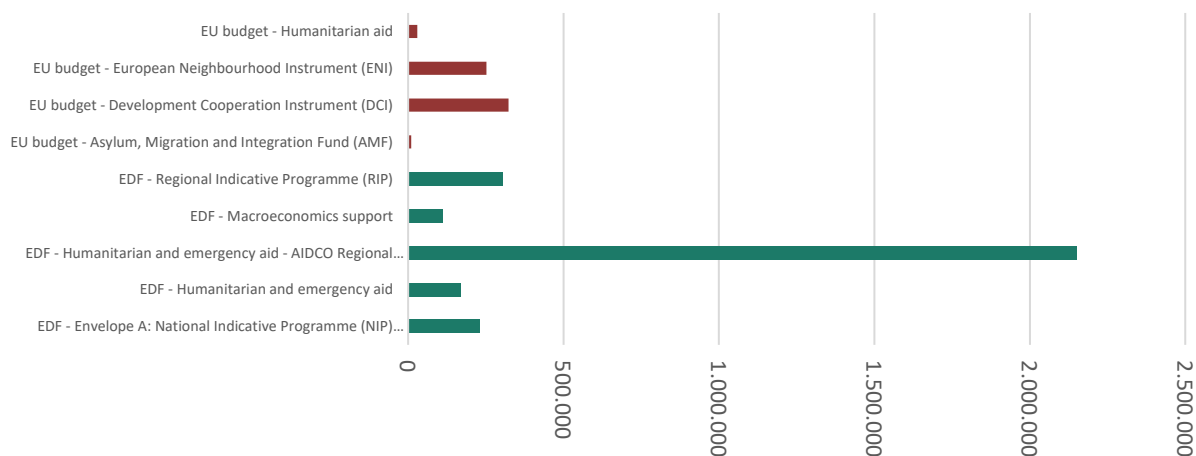


|                                                          |                |                  |                |                |
|----------------------------------------------------------|----------------|------------------|----------------|----------------|
| EDF - Regional Indicative Programme (RIP)                | –              | 305,000          | 115,000        | 195,000        |
| EU budget - Asylum, Migration and Integration Fund (AMF) | 50,000         | 100,000          | -              | 5,000          |
| EU budget - Development Cooperation Instrument (DCI)     | 10,000         | 323,000          | 60,000         | 143,000        |
| EU budget - European Neighbourhood Instrument (ENI)      | 27,734         | 252,045          | 25,000         | 25,500         |
| EU budget - Humanitarian aid                             | 10,000         | 30,000           | -              | 20,000         |
| <b>Total</b>                                             | <b>972,267</b> | <b>3,669,479</b> | <b>430,000</b> | <b>816,914</b> |

**EU Budget and EDF - Funds committed for TF by EU Programmes for 2018 - EUR '000**



**EU Budget and EDF - Funds committed for TF by EU Programmes all years - EUR '000**



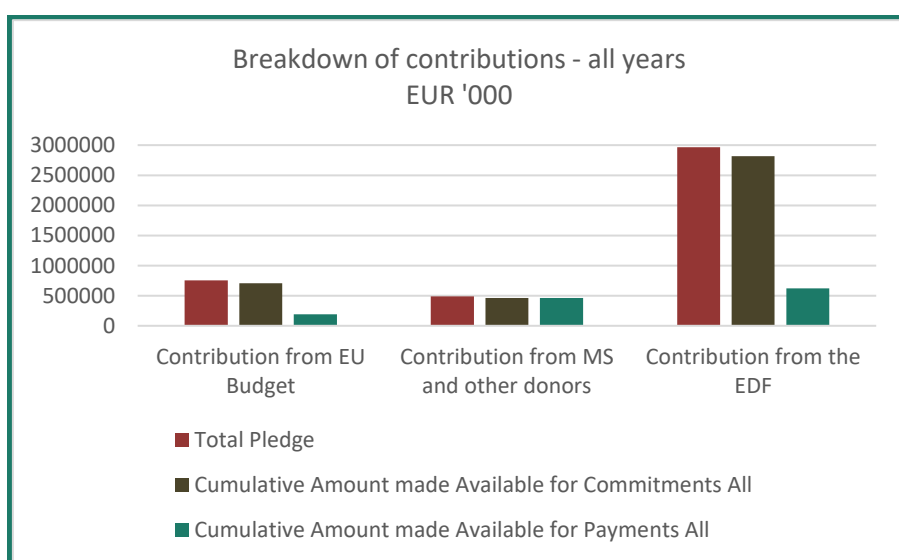
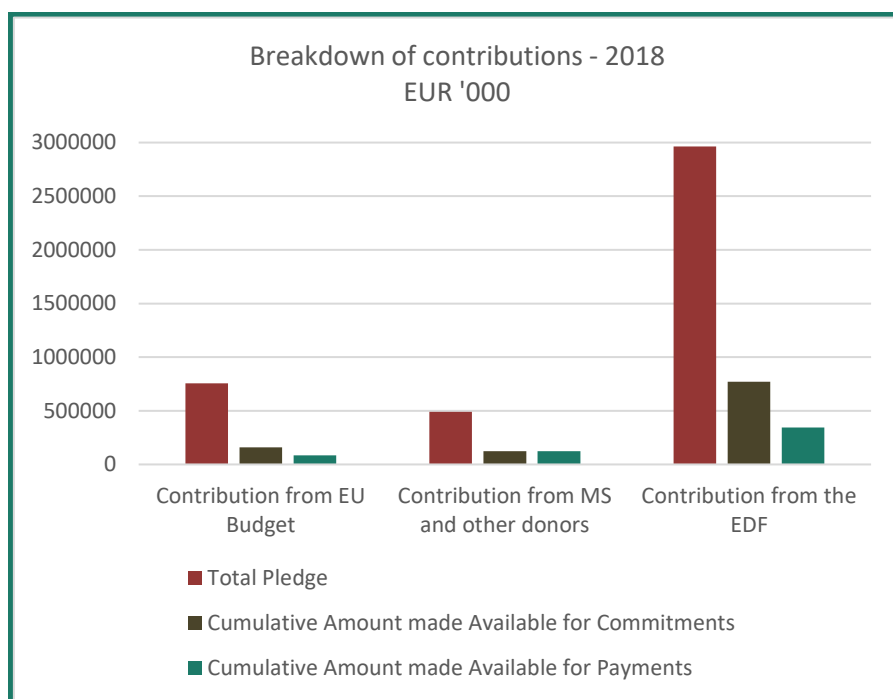
## 4. IMPLEMENTATION OF BUDGET EXPENDITURE

### 4.1. Breakdown of appropriations

EUR '000

| Origin of funds                                  | Total Pledge     | Cumulative Amount made Available for Commitments |                  | Cumulative Amount made Available for Payments |                  |
|--------------------------------------------------|------------------|--------------------------------------------------|------------------|-----------------------------------------------|------------------|
|                                                  |                  | 2018                                             | All              | 2018                                          | All              |
| Contribution from EU Budget                      | 755,734          | 160,485                                          | 705,045          | 85,000                                        | 193,500          |
| Contribution from Member States and other donors | 489,532          | 122,964                                          | 461,092          | 122,964                                       | 461,092          |
| Contribution from the EDF                        | 2,964,434        | 769,549                                          | 2,814,449        | 345,015                                       | 623,429          |
| <b>Total</b>                                     | <b>4,209,700</b> | <b>1,052,999</b>                                 | <b>3,980,587</b> | <b>552,980</b>                                | <b>1,278,021</b> |

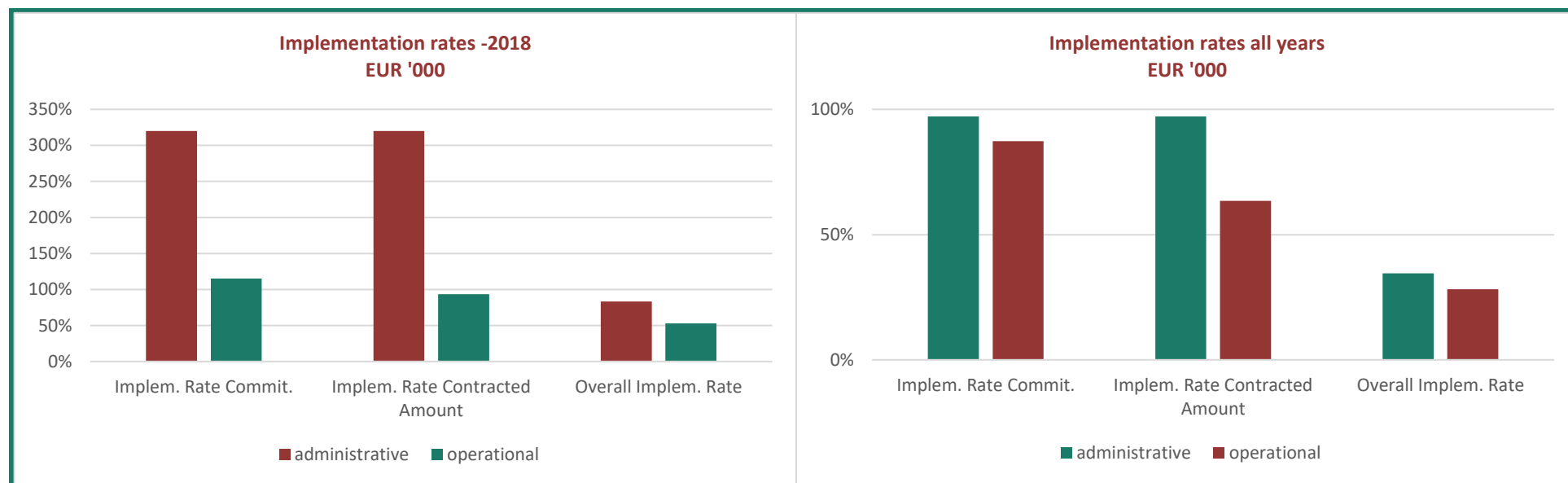
Note: Figures in this table include interests.



## 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 |
|--------------------------------------------------|-----------|------------------|-----------|----------------------|-------------------|-----------|--------------------------------|-----------------------------------------------|-----------|-------------|-----------|----------------------|
| 2018                                             | All       | 2018             | All       | All                  | 2018              | All       | All                            | 2018                                          | All       | 2018        | All       | All                  |
| (1)                                              |           | (2)              |           | (3)=(2)/(1)          | (4)               |           | (5)=(4)/(1)                    | (6)                                           |           | (7)         |           | (8)=(7)/(1)          |
| <b>Administrative</b>                            |           |                  |           |                      |                   |           |                                |                                               |           |             |           |                      |
| 27,310                                           | 103,056   | 87,376           | 100,204   | 97.23 %              | 87,376            | 100,204   | 97.23 %                        | 14,261                                        | 51,094    | 22,743      | 35,569    | 34.51 %              |
| <b>Operational</b>                               |           |                  |           |                      |                   |           |                                |                                               |           |             |           |                      |
| 1,025,688                                        | 3,877,531 | 1,179,680        | 3,386,090 | 87.33 %              | 959,542           | 2,461,894 | 63.49 %                        | 538,719                                       | 1,226,928 | 542,378     | 1,095,070 | 28.24 %              |
| <b>Total</b>                                     |           |                  |           |                      |                   |           |                                |                                               |           |             |           |                      |
| 1,052,999                                        | 3,980,587 | 1,267,056        | 3,486,294 | 87.58 %              | 1,046,918         | 2,562,097 | 64.36 %                        | 552,980                                       | 1,278,021 | 565,121     | 1,130,638 | 28.40 %              |

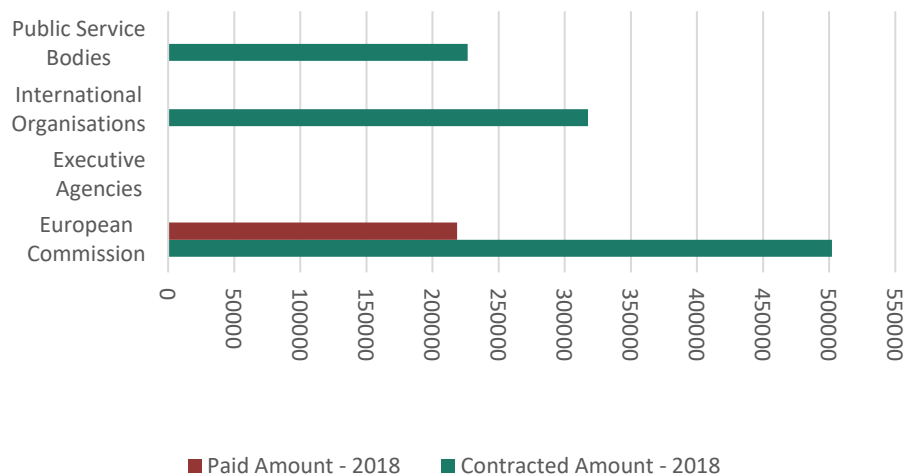


### 4.3. Breakdown of contracted and paid amounts by management type and implementing actor

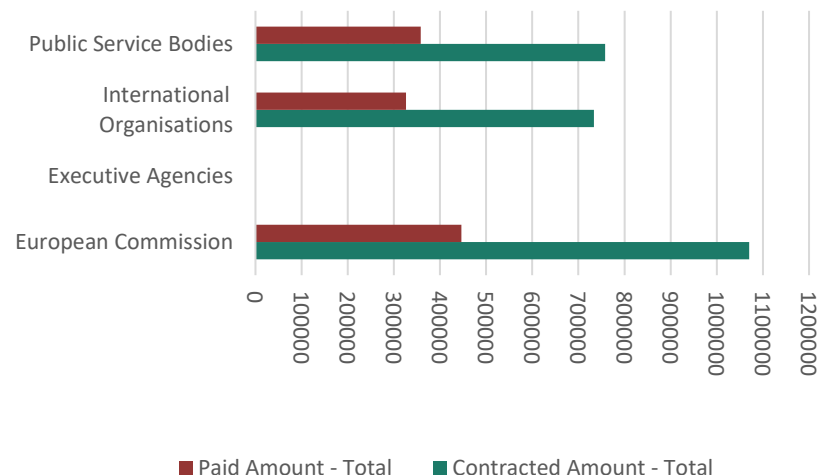
EUR '000

| Management type      | Implementing Actor          |                         | Contracted Amount<br>- 2018 | Contracted Amount<br>- Total | Paid Amount - 2018 | Paid Amount - Total |
|----------------------|-----------------------------|-------------------------|-----------------------------|------------------------------|--------------------|---------------------|
| Direct Management:   | European Commission         | Budget support          | 212,940                     | 284,015                      | 81,654             | 119,418             |
|                      | European Commission         | Commission's Department | 114,717                     | 163,314                      | 33,118             | 57,980              |
|                      | European Commission         | Union's Delegation      | 174,326                     | 622,592                      | 103,807            | 268,893             |
|                      | Executive Agencies          | Executive Agencies      | 749                         | 749                          | 254                | 254                 |
| <b>Subtotal</b>      |                             |                         | <b>502,732</b>              | <b>1,070,670</b>             | <b>218,834</b>     | <b>446,546</b>      |
| Indirect Management: | International Organisations |                         | 317,698                     | 733,787                      | 173,908            | 326,146             |
|                      | Public Service Bodies       |                         | 226,488                     | 757,640                      | 172,379            | 357,946             |
| <b>Subtotal</b>      |                             |                         | <b>544,186</b>              | <b>1,491,427</b>             | <b>346,287</b>     | <b>684,093</b>      |
| <b>Total</b>         |                             |                         | <b>1,046,918</b>            | <b>2,562,097</b>             | <b>565,121</b>     | <b>1,130,638</b>    |

Contracted amount by implementing actors - 2018  
EUR '000



Contracted amount by implementing actors - all years  
EUR '000



#### 4.4. Expenditure by spending area

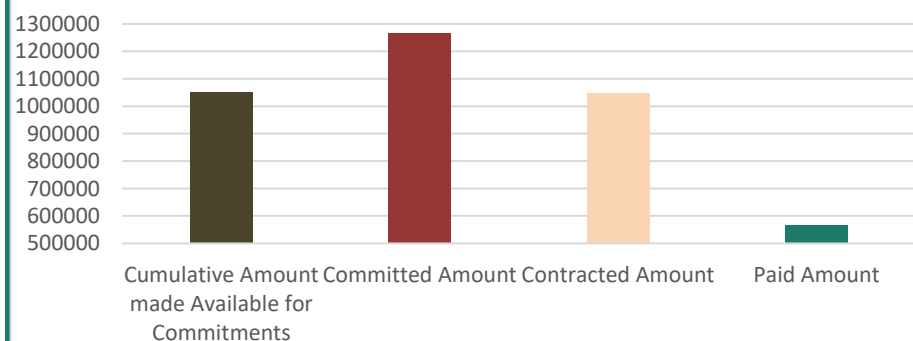
EUR '000

| Spending Area                    | Cumulative Amount made Available for Commitments |         | Committed Amount |         | Contracted Amount |         | Cumulative Amount made Available for Payments |         | Paid Amount |         | Overall Implem. Rate |
|----------------------------------|--------------------------------------------------|---------|------------------|---------|-------------------|---------|-----------------------------------------------|---------|-------------|---------|----------------------|
|                                  | 2018                                             | All     | 2018             | All     | 2018              | All     | 2018                                          | All     | 2018        | All     | All                  |
| Agricultural development         | –                                                | 98,576  | –                | 98,576  | 8,750             | 98,250  | 21,972                                        | 41,041  | 18,965      | 38,034  | 38.58 %              |
| Audit                            | 39                                               | 121     | -                | 83      | -                 | 83      | 39                                            | 71      | -           | 32      | 26.57 %              |
| Basic drinking water             | –                                                | 27,000  | –                | 27,000  | 3,613             | 18,613  | 4,229                                         | 9,366   | 4,087       | 9,224   | 34.16 %              |
| Basic health care                | –                                                | 44,900  | -                | 44,900  | –                 | 43,340  | 1,000                                         | 29,466  | 10,000      | 29,466  | 65.63 %              |
| Basic nutrition                  | 1,000                                            | 29,000  | 1,000            | 29,000  | –                 | 28,000  | –                                             | 16,116  | -           | 16,116  | 55.57 %              |
| Business support                 | 5,000                                            | 5,000   | 5,000            | 5,000   | -                 | -       | –                                             | –       | -           | -       | -                    |
| Civilian peace-building          | 89,000                                           | 528,523 | 89,000           | 528,523 | 136,585           | 423,718 | 113,374                                       | 242,442 | 113,590     | 242,396 | 45.86 %              |
| Commission management            | 80,521                                           | 93,044  | 80,521           | 93,044  | 80,521            | 93,044  | 15,886                                        | 28,409  | 15,886      | 28,409  | 30.53 %              |
| Dissemination, conferences       | 19                                               | 37      | 19               | 37      | 19                | 37      | 19                                            | 37      | 19          | 37      | 100.00 %             |
| Education facilities             | –                                                | 6,900   | -                | 6,900   | –                 | 6,900   | 1,812                                         | 4,398   | 1,812       | 4,398   | 63.75 %              |
| Employment policy                | 50,000                                           | 85,000  | 85,000           | 85,000  | 61,950            | 61,950  | 3,519                                         | 3,519   | 3,519       | 3,519   | 4.14 %               |
| Energy policy                    | –                                                | 3,050   | 3,050            | 3,050   | 3,050             | 3,050   | 1,783                                         | 1,783   | 1,783       | 1,783   | 58.46 %              |
| Evaluation                       | –                                                | 4,200   | –                | 4,200   | 39                | 2,455   | 179                                           | 889     | 179         | 889     | 21.17 %              |
| Fishery development              | –                                                | 24,000  | –                | 24,000  | 10,000            | 24,000  | 2,098                                         | 5,417   | 2,098       | 5,417   | 22.57 %              |
| Food aid & security              | 8,000                                            | 133,100 | 33,000           | 133,100 | 25,969            | 106,019 | 34,880                                        | 63,468  | 34,653      | 62,897  | 47.26 %              |
| Food crop production             | -                                                | 8,000   | 8,000            | 8,000   | -                 | -       | -                                             | –       | -           | -       | -                    |
| Higher education                 | 10,000                                           | 10,000  | 10,000           | 10,000  | 4,000             | 4,000   | 3,976                                         | 3,976   | 3,976       | 3,976   | 39.76 %              |
| Human rights                     | -                                                | 5,500   | -                | 5,500   | -                 | 5,500   | -                                             | 3,434   | -           | 3,434   | 62.44 %              |
| Interest & bank charges          | -                                                | 45      | 8                | 14      | 8                 | 14      | -                                             | 45      | 10          | 14      | 31.41 %              |
| Intl peacekeeping operations     | 15                                               | 6,015   | –                | 6,000   | 5,487             | 5,908   | 1,947                                         | 2,276   | 1,932       | 2,261   | 37.59 %              |
| Material relief                  | –                                                | 13,500  | –                | 13,400  | 3,000             | 13,400  | 1,556                                         | 7,747   | -           | 6,191   | 45.86 %              |
| Multisector aid                  | 83,000                                           | 83,000  | 83,000           | 83,000  | 18,234            | 18,234  | 4,514                                         | 4,514   | 4,514       | 4,514   | 5.44 %               |
| Population policy                | 320,600                                          | 674,630 | 295,600          | 649,575 | 132,849           | 320,571 | 82,337                                        | 139,448 | 79,704      | 136,815 | 20.28 %              |
| Primary education                | –                                                | 46,839  | 22,439           | 46,839  | 32,989            | 46,199  | 17,985                                        | 19,332  | 16,064      | 16,074  | 34.32 %              |
| Public sector policy             | 69,650                                           | 251,994 | 129,230          | 241,994 | 128,524           | 202,069 | 50,588                                        | 90,163  | 46,921      | 86,497  | 34.33 %              |
| Reconstruction relief            | –                                                | 128,000 | 20,000           | 128,000 | 64,000            | 116,750 | 14,188                                        | 32,457  | 13,966      | 32,235  | 25.18 %              |
| Reintegration military personnel | -                                                | 11,500  | -                | –       | -                 | –       | -                                             | –       | -           | -       | -                    |
| Relief co-ordination             | 101,000                                          | 186,000 | 62,000           | 146,800 | 24,560            | 94,260  | 32,995                                        | 75,906  | 26,381      | 69,293  | 37.25 %              |
| Security system management       | 162,430                                          | 228,730 | 165,000          | 217,224 | 71,396            | 118,620 | 23,325                                        | 44,511  | 23,325      | 44,511  | 19.46 %              |
| SME policy                       | –                                                | 44,600  | –                | 44,600  | 2,000             | 39,739  | 7,747                                         | 19,519  | 7,747       | 19,519  | 43.76 %              |
| Social / welfare services        | 48,942                                           | 554,908 | 52,500           | 539,166 | 93,734            | 460,410 | 85,658                                        | 194,670 | 87,609      | 193,538 | 34.88 %              |
| Staff costs                      | 6,828                                            | 7,108   | 6,828            | 7,108   | 6,828             | 7,108   | 6,828                                         | 7,108   | 6,828       | 7,108   | 100.00 %             |

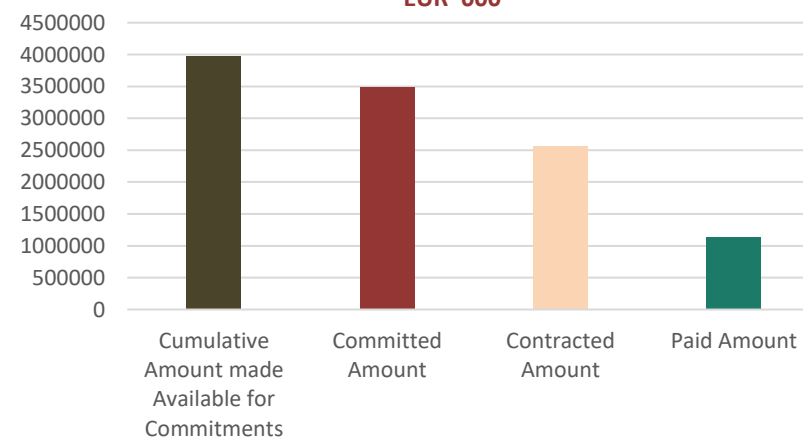
EUR '000

| Spending Area                     | Cumulative Amount made Available for Commitments |                  | Committed Amount |                  | Contracted Amount |                  | Cumulative Amount made Available for Payments |                  | Paid Amount    |                  | Overall Implem. Rate All |
|-----------------------------------|--------------------------------------------------|------------------|------------------|------------------|-------------------|------------------|-----------------------------------------------|------------------|----------------|------------------|--------------------------|
|                                   | 2018                                             | All              | 2018             | All              | 2018              | All              | 2018                                          | All              | 2018           | All              |                          |
| Teacher training                  | (13,639)                                         | 31,961           | (13,639)         | 31,961           | 96                | 26,089           | 5,898                                         | 13,737           | 4,137          | 10,487           | 32.81 %                  |
| Technical assistance              | 25,610                                           | 41,649           | 27,500           | 41,500           | 21,024            | 23,904           | 4,508                                         | 5,401            | 4,672          | 5,401            | 12.97 %                  |
| Transport policy                  | 100,000                                          | 100,000          | 100,000          | 100,000          | 98,695            | 98,695           | 15,000                                        | 15,000           | 15,000         | 15,000           | 15.00 %                  |
| Unallocated admin. appropriations | (60,058)                                         | 2,822            | -                | -                | -                 | -                | (8,472)                                       | 15,495           | -              | -                | -                        |
| Unallocated appropriations        | (36,960)                                         | 378,133          | -                | -                | -                 | -                | (16,314)                                      | 103,205          | -              | -                | -                        |
| Urban development                 | -                                                | 26,000           | -                | 26,000           | (1,000)           | 25,000           | 7,662                                         | 20,163           | 7,662          | 20,163           | 77.55 %                  |
| Vocational training               | 2,000                                            | 42,000           | 2,000            | 42,000           | -                 | 10,970           | -                                             | 1,955            | 316            | 1,955            | 4.66 %                   |
| Water resources                   | -                                                | 10,000           | -                | 10,000           | 10,000            | 10,000           | 5,688                                         | 5,688            | 5,688          | 5,688            | 56.88 %                  |
| Women's equality org              | -                                                | 5,200            | -                | 5,200            | -                 | 5,200            | 4,576                                         | 5,846            | 2,076          | 3,346            | 64.35 %                  |
| <b>Total</b>                      | <b>1,052,999</b>                                 | <b>3,980,587</b> | <b>1,267,056</b> | <b>3,486,294</b> | <b>1,046,918</b>  | <b>2,562,097</b> | <b>552,980</b>                                | <b>1,278,021</b> | <b>565,121</b> | <b>1,130,638</b> | <b>28.40 %</b>           |

Overview of committed, contracted and paid amounts in 2018-  
EUR '000



Overview of committed, contracted and paid amounts - all years  
EUR '000



## 5. GLOSSARY

| Term                             | Definition                                                                                                                                                                                                                                                                                        |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Amount available for commitments | This amount defines the total amount of legal obligations (contracts, grant agreements/decisions) that can be incurred.                                                                                                                                                                           |
| Amount available for payments    | Payment appropriations or contributions received to cover expenditure, arising from legal commitments entered in the current year and/or earlier years.                                                                                                                                           |
| Appropriations                   | Amount of commitments/payments authorized by Parliament and Council in the annual EU budget.                                                                                                                                                                                                      |
| Budget item                      | As far as the budget structure is concerned, revenue and expenditure are shown in the budget in accordance with a binding nomenclature which reflects the nature and purpose of each item. The budget nomenclature reflects different levels of disaggregation (title, chapter, article or item). |
| Committed amount                 | Amount reserved through a Commission decision or contract conclusion for future legal obligations (contracts, grant agreements/decisions)                                                                                                                                                         |
| Contracted amount                | Amounts previously reserved, translated into binding contracts                                                                                                                                                                                                                                    |
| EDF                              | European Development Fund                                                                                                                                                                                                                                                                         |
| EUTFs                            | EU Trust Funds are Trust Funds directly implemented by the European Commission pooling resources from various sources.                                                                                                                                                                            |
| Origin of funding                | Amounts available broken down by type of donor                                                                                                                                                                                                                                                    |
| Implementation rate              | Share of available amounts committed or paid                                                                                                                                                                                                                                                      |
| Paid amount                      | Disbursement made to honor legal obligations.                                                                                                                                                                                                                                                     |
| Spending area                    | The nomenclature used in the tables by spending area corresponds to OECD DAC Sector codes for Development Aid. Due to specific constraints for the preparation of OECD reports, amounts reported here can differ from official OECD reports.                                                      |
| Total Pledge                     | Total funding for the trust fund as agreed by donors.                                                                                                                                                                                                                                             |
| Trust Fund                       | Fund established for a specific purpose with financial contributions from the EU budget and one or more donors and administered by an administrative agent, the Trustee.                                                                                                                          |

**Content Annex 3D**

- **Part 1 – Background Information on the EU Trust Fund Colombia**
- **Part 2 – Financial Statements and Explanatory Notes**
- **Part 3 – Annual Financial Report**



## Part 1 - BACKGROUND INFORMATION ON THE EU TRUST FUND FOR COLOMBIA

### General background on Union Trust Funds

In accordance with Articles 234 and 235 of the Financial Regulation applicable to the general budget of the Union (EU FR)<sup>31</sup> and Article 35 of the Financial Regulation applicable to the 11<sup>th</sup> European Development Fund (EDF FR)<sup>32</sup>, the European Commission may establish Union trust funds for external actions ('EU trust funds'). 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 with a decision after consulting 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.

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 board includes a representative of each non-contributing Member State as an observer. The rules for the composition of the board and its internal rules shall be laid down in the constitutive agreement of the Union trust fund.

Union trust funds are established for a limited duration as determined in their constitutive agreement. That duration may be extended upon request of the board of the Union trust fund and upon presentation by the Commission of a report justifying the extension. The European Parliament and/or the Council may request the Commission to discontinue the appropriations for the Trust Fund or revise the constitutive act with a view to liquidate it.

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.

### Current EU Trust Funds

To date, the Commission has set up four EUTFs:

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

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<sup>31</sup> 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

<sup>32</sup> Council regulation (EU) 2018/1877 of 26 November 2018 on the financial regulation applicable to the 11<sup>th</sup> European Development Fund, and repealing Regulation (EU) 2015/323

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

Further information is available on the websites of individual EUTFs:

- Bêkou - [http://ec.europa.eu/europeaid/bekou-trust-fund-introduction\\_en](http://ec.europa.eu/europeaid/bekou-trust-fund-introduction_en)
- Madad - [http://ec.europa.eu/enlargement/neighbourhood/countries/syria/madad/index\\_en.htm](http://ec.europa.eu/enlargement/neighbourhood/countries/syria/madad/index_en.htm)
- Africa - [http://ec.europa.eu/europeaid/regions/africa/eu-emergency-trust-fund-africa\\_en](http://ec.europa.eu/europeaid/regions/africa/eu-emergency-trust-fund-africa_en)
- Colombia - [http://ec.europa.eu/europeaid/eu-trust-fund-colombia\\_en](http://ec.europa.eu/europeaid/eu-trust-fund-colombia_en)

## The EU Trust Fund for Colombia

The EU Trust Fund for Colombia was established to support the implementation of the peace agreement in the early recovery and stabilisation post conflict in Colombia. The overall aim is to help Colombia to secure a stable and lasting peace, to rebuild its social and economic fabric, and to give new hope to the people of Colombia. Priority is given to rural areas, which have been disproportionately affected by the conflict.

During the EU-CELAC Summit of 2015, the EU and its Member States confirmed at the highest level their willingness to set up a Trust Fund in support of the peace process in Colombia. It enables the European Union to contribute to the implementation of the peace agreement, effectively and in a coordinated way. The signature of the constitutive agreement of the EU Trust Fund for Colombia took place on 12 December 2016. The time limit for the duration of the Trust fund is set at 31 December 2020, but may be extended.

The management of the Trust Fund is ensured by the European Commission which also acts as the secretariat of its two governing bodies – the Trust Fund Board and the Operational Committee. The Trust Fund Board is composed of representatives of the Trust Fund Members (the donors and the European Commission) and Observers (European Union Member States that are not donors). The main task of the Board is to establish and review the strategy and the scope of the EUTF. The Operational Committee is responsible for the selection of the actions financed by the Fund and supervises their implementation. It also approves the annual accounts and the annual reports on the activities financed by the Trust Fund.

## Annual accounts of the EU Trust Fund for Colombia

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

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

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

## Highlights of the year

2018 saw the first Parliamentary and Presidential elections in Colombia since the signature of the Peace agreement and therefore with FARC participating as a political party. Elections took place in a largely peaceful environment, qualified by local media as the most peaceful in decades.

On the Parliamentary elections on 11 March 2018 turnout was higher than expected (45-46%). While there was no major change in seat distribution, the main winner in the Senate was Centro Democrático party (right-wing) and the Liberals in the House of Representatives. FARC registered low votes, not winning a seat in their own right. However, the party still benefits from 5 seats in each house as a result of the peace agreement.

Centro Democrático also won the Presidential elections and its candidate, Ivan Duque, became President of Colombia on 7 August 2018. The new government expressed its commitment to implement the peace agreement and has worked closely with the EU in all aspects pertaining to the Trust Fund. Emilio Archila was appointed High Counsellor for post-conflict and stabilization and became the Colombian representative in the Trust Fund governance bodies.

At the Strategic Board of the Trust Fund, members expressed general satisfaction with state of play of the Trust Fund and the way it has been managed to date. It was agreed that strategic priorities (rural development and reincorporation) remain valid. Consensus that we should now move to a new phase in which projects should serve to anchor a structured dialogue with the government on peace implementation, achieve a greater impact and be more aligned and complementary to government programmes.

Additional pledges exceeding EUR 28 million were announced. Chile announced its intention to contribute USD 100 000 becoming the first non-European country that contributes to any EU Trust Fund.

At operational level, the Trust Fund reached cruising speed during 2018 as it was the second year of its existence. EUR 36.6 million was contracted, reaching a total of EUR 56.5 million contracted at the end of the year (plus EUR 2 million administrative expenditure). The recruitment of staff members was completed.

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

- Pre-financing (see notes 2.1 and 2.2): An increase of EUR 5.41 million resulting from the high amount of new contracts signed, and so advances paid out;
- Expenses (see notes 3.2 and 3.3): An increase of EUR 12.74 million in 2018 reflecting the growing level of activities of the Trust Fund;
- Outstanding commitments not yet expensed (see note 4.1): An increase of EUR 15.36 million due to the new contracted amounts.

## Part 2 - FINANCIAL STATEMENTS AND EXPLANATORY NOTES<sup>33</sup>

### BALANCE SHEET

EUR '000

|                                                           | Note | 31.12.2018      | 31.12.2017      |
|-----------------------------------------------------------|------|-----------------|-----------------|
| <b>NON-CURRENT ASSETS</b>                                 |      |                 |                 |
| <i>Pre-financing</i>                                      | 2.1  | 1,075           | –               |
|                                                           |      | 1,075           | –               |
| <b>CURRENT ASSETS</b>                                     |      |                 |                 |
| <i>Pre-financing</i>                                      | 2.2  | 6,710           | 2,380           |
| <i>Exchange receivables and non-exchange recoverables</i> | 2.3  | 1,428           | 636             |
| <i>Cash and cash equivalents</i>                          | 2.4  | 17,460          | 20,893          |
|                                                           |      | 25,598          | 23,910          |
| <b>TOTAL ASSETS</b>                                       |      | <b>26,673</b>   | <b>23,910</b>   |
| <b>NON-CURRENT LIABILITIES</b>                            |      |                 |                 |
| <i>Financial liabilities</i>                              | 2.5  | (24,928)        | (23,764)        |
|                                                           |      | (24,928)        | (23,764)        |
| <b>CURRENT LIABILITIES</b>                                |      |                 |                 |
| <i>Payables</i>                                           |      | (122)           | –               |
| <i>Accrued charges and deferred revenue</i>               | 2.6  | (1,623)         | (146)           |
|                                                           |      | (1,744)         | (146)           |
| <b>TOTAL LIABILITIES</b>                                  |      | <b>(26,673)</b> | <b>(23,910)</b> |
| <b>NET ASSETS</b>                                         |      | <b>–</b>        | <b>–</b>        |
| <b>FUNDS &amp; RESERVES</b>                               |      |                 |                 |
| <i>Accumulated surplus</i>                                |      | –               | –               |
| <i>Economic result of the year</i>                        |      | –               | –               |
| <b>NET ASSETS</b>                                         |      | <b>–</b>        | <b>–</b>        |

### STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

|                                               | Note | 2018            | 2017           |
|-----------------------------------------------|------|-----------------|----------------|
| <b>REVENUE</b>                                |      |                 |                |
| <b>Revenue from non-exchange transactions</b> |      |                 |                |
| <i>Revenue from donations</i>                 | 3.1  | 15,446          | 2,712          |
|                                               |      | 15,446          | 2,712          |
| <b>Revenue from exchange transactions</b>     |      |                 |                |
| <i>Financial revenue</i>                      |      | 0               | 0              |
| <i>Other exchange revenue</i>                 |      | 9               | –              |
|                                               |      | 9               | 0              |
| <b>Total revenue</b>                          |      | <b>15,455</b>   | <b>2,712</b>   |
| <b>EXPENSES</b>                               |      |                 |                |
| <i>Operating expenses</i>                     | 3.2  | (14,430)        | (2,568)        |
| <i>Other expenses</i>                         | 3.3  | (1,024)         | (144)          |
| <b>Total expenses</b>                         |      | <b>(15,455)</b> | <b>(2,712)</b> |
| <b>ECONOMIC RESULT OF THE YEAR</b>            |      | <b>–</b>        | <b>–</b>       |

<sup>33</sup> It should be noted that due to the rounding of figures into thousands of euros, some financial data in the tables below may appear not to add-up.

## CASHFLOW STATEMENT

EUR '000

|                                                                                  | 2018           | 2017          |
|----------------------------------------------------------------------------------|----------------|---------------|
| <i>Economic result of the year</i>                                               | –              | –             |
| <b>Operating activities</b>                                                      |                |               |
| <i>(Increase)/decrease in pre-financing</i>                                      | (5,405)        | (2,380)       |
| <i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i> | (792)          | (636)         |
| <i>Increase/(decrease) in financial liabilities</i>                              | 1,164          | 19,045        |
| <i>Increase/(decrease) in payables</i>                                           | 122            | –             |
| <i>Increase/(decrease) in accrued charges and deferred revenue</i>               | 1,477          | 146           |
| <b>NET CASHFLOW</b>                                                              | <b>(3,433)</b> | <b>16,174</b> |
| <i>Net increase/(decrease) in cash and cash equivalents</i>                      | (3,433)        | 16,174        |
| <i>Cash and cash equivalents at the beginning of the year</i>                    | 20,893         | 4,719         |
| <i>Cash and cash equivalents at year-end</i>                                     | 17,460         | 20,893        |

## STATEMENT OF CHANGES IN NET ASSETS

EUR '000

|                                    | Accumulated surplus/<br>(deficit) | Economic result of the year | Net assets |
|------------------------------------|-----------------------------------|-----------------------------|------------|
| <b>BALANCE AS AT 31.12.2017</b>    | –                                 | –                           | –          |
| <i>Economic result of the year</i> | –                                 | –                           | –          |
| <b>BALANCE AS AT 31.12.2018</b>    | –                                 | –                           | –          |

## 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 users.

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

#### 1.2. BASIS OF PREPARATION

##### 1.2.1. Reporting period

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

##### 1.2.2. Currency and basis for conversion

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

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

### Euro exchange rates

| Currency | 31.12.2018 | 31.12.2017 | Currency | 31.12.2018 | 31.12.2017 |
|----------|------------|------------|----------|------------|------------|
| BGN      | 1.9558     | 1.9558     | PLN      | 4.3014     | 4.1770     |
| CZK      | 25.7240    | 25.5350    | RON      | 4.6635     | 4.6585     |
| DKK      | 7.4673     | 7.4449     | SEK      | 10.2548    | 9.8438     |
| GBP      | 0.8945     | 0.8872     | CHF      | 1.1269     | 1.1702     |
| HRK      | 7.4125     | 7.4400     | JPY      | 125.8500   | 135.0100   |
| HUF      | 320.9800   | 310.3300   | USD      | 1.1450     | 1.1993     |

### 1.2.3. Use of estimates

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

Reasonable estimates are essential part of the preparation of financial statements and do not undermine their reliability. An estimate may need revision if changes occur in the circumstances on which the estimate was based or as a result of new information or more experience. By its nature, the revision of an estimate does not relate to prior periods and is not the correction of an error. The effect of a change in accounting estimate shall be recognised in the surplus or deficit in the periods in which it becomes known.

## 1.3. BALANCE SHEET

### 1.3.1. Financial assets

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

#### *(i) Financial assets at fair value through surplus or deficit*

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

#### *(ii) Loans and receivables*

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

#### *(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the entity has the positive intention and ability to hold

to maturity. During this financial year, the entity did not hold any investments in this category.

#### *(iv) Available for sale financial assets*

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

### **Initial recognition and measurement**

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

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

### **Subsequent measurement**

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

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

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

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

#### **1.3.2. Pre-financing amounts**

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

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

#### **1.3.3. Receivables and recoverables**

As the EU accounting rules require a separate presentation of exchange and non-exchange transactions, for the purpose of drawing up the accounts, receivables are defined as



stemming from exchange transactions and recoverables are defined as stemming from non-exchange transactions (when the entity receives value from another entity without directly giving approximately equal value in exchange).

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

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

#### 1.3.4. Cash and cash equivalents

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

#### 1.3.5. Provisions

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

Provisions for onerous contracts are measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract.

#### 1.3.6. Payables

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

Where grants or other funding is provided to the beneficiaries, the cost claims are recorded as payables for the requested amount when the cost claim is received. Upon verification and acceptance of the eligible costs, the payables are valued at the accepted and eligible amount.

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

#### 1.3.7. Accrued and deferred revenue and charges

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



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

## **1.4. STATEMENT OF FINANCIAL PERFORMANCE**

### **1.4.1. Revenue**

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

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

#### *(i) Revenue from non-exchange transactions*

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

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

#### *(ii) Revenue from exchange transactions*

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

### **1.4.2. Expenses**

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

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

Expenses from non-exchange transactions relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations. Transfers are recognised as expenses in the period during

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

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

## **1.5. CONTINGENT ASSETS AND LIABILITIES**

### **1.5.1. Contingent assets**

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

### **1.5.2. Contingent liabilities**

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

## **1.6. CONSOLIDATION**

The accounts of this entity are fully consolidated in the European Commission annual accounts.

## **1.7. CONTRIBUTIONS FROM DONORS**

The EU trust fund is required to finance specific projects and return remaining funds received from donors at the time of winding-up of the trust fund. Contributions from donors to the EU trust fund fulfil the criteria of revenues from non-exchange transactions under conditions. When the trust fund receives resources a liability, that equals to the received contributions, should be recorded on the balance sheet of the trust fund. The received contributions remain under liabilities until the conditions attached to the donated funds are met, i.e. eligible expenses are incurred by the trust fund.

At the balance sheet date the outstanding contribution liabilities are measured at contributions received less net expenses. Net expenses are the expenses incurred by the trust fund, including estimated amounts and if applicable, net of the revenue generated by the activities of the trust fund (e.g. bank interest). The corresponding amount of contributions is recognised as non-exchange revenue from donation. Consequently the effect on economic result of the year is nil.

For reporting purposes the net expenses of the reporting period will be attributed to the donors in proportion to net contributions paid as at 31 December, i.e. contributions paid to the trust fund as at 31 December, less net expenses allocated in the previous years. When the contribution from one donor is totally consumed, contributions will be allocated from the remaining donors. This allocation of contributions is only indicative. When the trust fund is wound up the actual split of remaining resources will be decided by the Board.

## 2. NOTES TO THE BALANCE SHEET

### NON-CURRENT ASSETS

#### 2.1. PRE-FINANCING

EUR '000

|                                    | 31.12.2018   | 31.12.2017 |
|------------------------------------|--------------|------------|
| Direct Management                  | 740          | –          |
| Implemented by:                    |              |            |
| <i>EU delegations</i>              | 740          | –          |
| Indirect Management                | 335          | –          |
| Implemented by:                    |              |            |
| <i>International organisations</i> | 335          | –          |
| <b>Total</b>                       | <b>1,075</b> | <b>–</b>   |

### CURRENT ASSETS

#### 2.2. PRE-FINANCING

EUR '000

|                                    | 31.12.2018   | 31.12.2017   |
|------------------------------------|--------------|--------------|
| Direct Management                  | 3,413        | 2,380        |
| Implemented by:                    |              |              |
| <i>EU delegations</i>              | 3,413        | 2,380        |
| Indirect Management                | 3,297        | –            |
| Implemented by:                    |              |              |
| <i>International organisations</i> | 2,747        | –            |
| <i>Public law bodies</i>           | 549          | –            |
| <b>Total</b>                       | <b>6,710</b> | <b>2,380</b> |

Pre-financing represents money paid out, and thus implementation of payment appropriations. As explained in note 1.3.2, these are advances not yet expensed. Thus while pre-financing reduces the outstanding RAL (see note 4.1) it represents expenses still to be recognised in the statement of financial performance.

Non-current and current pre-financing increased in 2018 by EUR 5.41 million, mainly due to the new contracts signed. In 2018 EUR 36.6 million was contracted and so more advances were paid out than in the previous years.

Guarantees received covering pre-financing amounted to EUR 0.63 million at year-end.

#### 2.3. EXCHANGE RECEIVABLES AND NON-EXCHANGE RECOVERABLES

This heading entirely relates to deferred administrative expenses of EUR 1.43 million corresponding to unused administrative costs, which were paid to the Commission in the years 2017-2018.

#### 2.4. CASH AND CASH EQUIVALENTS

At 31 December 2018 the amount in cash and cash equivalents comprises EUR 16.7 million placed on current accounts (EUR 19.22 million in 2017) and EUR 0.76 million related to cash equivalents with a notice period below 32 days (EUR 1.68 million in 2017).

The decrease reflects primarily the increased advances paid out in 2018.

## NON-CURRENT LIABILITIES

### 2.5. FINANCIAL LIABILITIES

'000 EUR

| Donor                      | Net contributions at 31.12.2017 | Contributions cashed in 2018 | Contributions before 2018 allocation | % contribution | Allocation of 2018 net expenses | Net contributions at 31.12.2018 |
|----------------------------|---------------------------------|------------------------------|--------------------------------------|----------------|---------------------------------|---------------------------------|
| <i>European Commission</i> | 10,771                          | 11,470                       | 22,241                               | 55.09%         | (8,509)                         | 13,732                          |
| <b>Member States:</b>      | <b>12,993</b>                   | <b>5,140</b>                 | <b>18,133</b>                        | <b>44.91%</b>  | <b>(6,937)</b>                  | <b>11,196</b>                   |
| <i>Croatia</i>             | 18                              | –                            | 18                                   | 0.04%          | (7)                             | 11                              |
| <i>Cyprus</i>              | 9                               | –                            | 9                                    | 0.02%          | (3)                             | 6                               |
| <i>Czech Republic</i>      | 18                              | 10                           | 28                                   | 0.07%          | (11)                            | 17                              |
| <i>France</i>              | 1,077                           | 600                          | 1,677                                | 4.15%          | (642)                           | 1,035                           |
| <i>Germany</i>             | 2,693                           | –                            | 2,693                                | 6.67%          | (1,030)                         | 1,663                           |
| <i>Hungary</i>             | 18                              | –                            | 18                                   | 0.04%          | (7)                             | 11                              |
| <i>Ireland</i>             | 673                             | 750                          | 1,423                                | 3.52%          | (544)                           | 879                             |
| <i>Italy</i>               | 2,693                           | –                            | 2,693                                | 6.67%          | (1,030)                         | 1,663                           |
| <i>Latvia</i>              | 9                               | –                            | 9                                    | 0.02%          | (3)                             | 6                               |
| <i>Lithuania</i>           | 22                              | 12                           | 34                                   | 0.08%          | (13)                            | 21                              |
| <i>Luxembourg</i>          | 31                              | –                            | 31                                   | 0.08%          | (12)                            | 19                              |
| <i>Malta</i>               | 9                               | –                            | 9                                    | 0.02%          | (3)                             | 6                               |
| <i>Netherlands</i>         | 2,693                           | 2,000                        | 4,693                                | 11.62%         | (1,795)                         | 2,897                           |
| <i>Portugal</i>            | 180                             | –                            | 180                                  | 0.44%          | (69)                            | 111                             |
| <i>Slovakia</i>            | 18                              | –                            | 18                                   | 0.04%          | (7)                             | 11                              |
| <i>Slovenia</i>            | 11                              | –                            | 11                                   | 0.03%          | (4)                             | 7                               |
| <i>Spain</i>               | 916                             | 990                          | 1,906                                | 4.72%          | (729)                           | 1,177                           |
| <i>Sweden</i>              | 551                             | 778                          | 1,330                                | 3.29%          | (509)                           | 821                             |
| <i>United Kingdom</i>      | 1,355                           | –                            | 1,355                                | 3.36%          | (519)                           | 837                             |
| <b>Total</b>               | <b>23,764</b>                   | <b>16,610</b>                | <b>40,374</b>                        | <b>100.00%</b> | <b>(15,446)</b>                 | <b>24,928</b>                   |

The net contributions of the donors at 31 December equal the contributions paid less the allocated net expenses to that date. The net expenses of the current year are allocated to the donors in proportion to the contributions at 31 December.

The contribution percentage and the allocation of net results based on it is only indicative. When the Trust Fund is wound up, the final decision on the return of remaining funds will be made by the Trust Fund Board.

## CURRENT LIABILITIES

### 2.6. ACCRUED CHARGES AND DEFERRED REVENUE

The EU Trust Fund for Colombia does not have any deferred revenue. All the amounts included under this heading relate to accrued charges and are as follows:

EUR '000

|                        | 31.12.2018   | 31.12.2017 |
|------------------------|--------------|------------|
| <i>Accrued charges</i> | 1,623        | 146        |
| <b>Total</b>           | <b>1,623</b> | <b>146</b> |

Accrued charges are the amounts estimated by the Authorising Officer of costs incurred for services and goods delivered in the year 2018 but not yet invoiced or processed by the end of the year. The amount comprises the estimated operating expenses for on-going or ended contracts without validated cost claims. The 2018 estimation used the best available information about the existing contracts. Expenses were calculated 'pro-rata' based on the value of the contract and the percentage of completion. The percentage of completion is based on the operational duration of the contract and the number of contract days lapsed at 31 December 2018.

In order to more accurately reflect the amount that is expected to be spent on projects, the value of the contracts is adjusted by the average implementation rate of contracts and the average invoice eligibility rate. Both these rates are determined based on actual data related to already implemented contracts.

For 2018 the rates applicable to the European Commission (EC) were used because the types of contract and the types of beneficiaries of the EC are representative to the type of contracts and beneficiaries in the Trust Fund. The portion of the estimated accrued charges which relates to pre-financing paid has been recorded as a reduction of the pre-financing amounts (see note 2.1).

An increase of EUR 1.48 million in 2018 is explained by the increased activities of the Trust Fund after the start-up year 2017.

Included under this heading are also accrued audit charges of EUR 36,000.

### 3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

#### REVENUE

#### REVENUE FROM NON-EXCHANGE TRANSACTIONS

##### 3.1. REVENUE FROM DONATIONS

This heading represents contributions from donors recognised as operating revenue in line with the net expenses. Consequently, the economic result of the year is nil.

In the agreement establishing the EUTF for Colombia, provisions are foreseen to deduct a management fee corresponding to maximum 5% of the amounts pooled into the Trust Fund to cover its management costs. Such management fees will only be included in the statement of financial performance to the extent that costs are incurred, which are to be qualified as management costs.

#### EXPENSES

##### 3.2. OPERATING EXPENSES

EUR '000

|                                                         | 2018          | 2017         |
|---------------------------------------------------------|---------------|--------------|
| <i>Rural development - Integrated rural development</i> | 13,880        | 2,542        |
| <i>Staff costs</i>                                      | 423           | 26           |
| <i>Associated overhead</i>                              | 115           | –            |
| <i>Travel expenditure</i>                               | 12            | –            |
| <b>Total</b>                                            | <b>14,430</b> | <b>2,568</b> |

EUR '000

|                                    | 2018          | 2017         |
|------------------------------------|---------------|--------------|
| <b>Direct Management</b>           | <b>11,192</b> | <b>2,568</b> |
| <b>Implemented by:</b>             |               |              |
| <i>Commission</i>                  | 550           | 26           |
| <i>EU delegations</i>              | 10,642        | 2,542        |
| <b>Indirect Management</b>         | <b>3,239</b>  | <b>–</b>     |
| <b>Implemented by:</b>             |               |              |
| <i>International organisations</i> | 1,995         | –            |
| <i>Public law bodies</i>           | 1,244         | –            |
| <b>Total</b>                       | <b>14,430</b> | <b>2,568</b> |

The operating expenses have been mainly incurred in the field of rural development and reincorporation, that remains the strategic priority of the Trust Fund. The increase in 2018

operating expenses is a result of increased activities after the start-up year 2017 with further contracts signed and further work implemented.

### 3.3. OTHER EXPENSES

EUR '000

|                                               | 2018         | 2017       |
|-----------------------------------------------|--------------|------------|
| <i>Technical assistance and communication</i> | 869          | 126        |
| <i>Foreign exchange losses</i>                | 137          | –          |
| <i>Audit</i>                                  | 18           | 18         |
| <b>Total</b>                                  | <b>1,024</b> | <b>144</b> |

The increase in other expenses followed the same pattern as in the operating expenses (see note 3.2).

## 4. OTHER SIGNIFICANT DISCLOSURES

### 4.1. OUTSTANDING COMMITMENTS NOT YET EXPENSED

EUR '000

|                                                 | 31.12.2018 | 31.12.2017 |
|-------------------------------------------------|------------|------------|
| <i>Outstanding commitments not yet expensed</i> | 30,271     | 14,916     |

The amount comprises the budgetary RAL ('Reste à Liquider') less related amounts that have been included as expenses in the 2018 statement of financial performance. The budgetary RAL is an amount representing the open budgetary commitments for which payments and/or de-commitments have not yet been made. This is the normal consequence of the existence of multi-annual programmes.

The increase in outstanding commitments results from new contracts signed in 2018. In 2018 EUR 36.6 million was contracted, reaching a total of EUR 56.5 million contracted at 31 December 2018 (plus EUR 2 million administrative expenditure).

### 4.2. RELATED PARTIES

The related party of the EUTF for Colombia is the European Commission. Transactions between these entities take place as part of the normal operations of the EUTF for Colombia and as this is the case, no specific disclosure requirements are necessary for these transactions in accordance with the EU accounting rules.

### 4.3. EVENTS AFTER REPORTING DATE

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

## 5. FINANCIAL INSTRUMENTS DISCLOSURES

### 5.1. CURRENCY RISKS

#### Exposure of the EUTF for Colombia to currency risk at year end

At 31 December 2018 the ending balances of financial assets and financial liabilities only include amounts quoted in euro.

### 5.2. CREDIT RISK

At 31 December 2018 the financial assets were composed of cash and cash equivalent of EUR 17.46 million and exchange receivables and non-exchange recoverables of EUR 1.43 million.

## Financial assets that are neither past due nor impaired

The amounts of receivables and recoverables are related to deferred charges and accrued revenue and are thus neither past due nor impaired.

## Financial assets by risk category

The amount in cash and cash equivalents comprises EUR 16.7 million placed on current accounts and EUR 0.76 million related to cash equivalents with a notice period below 32 days. The entire amount is placed in a bank with prime and high grade.

## 5.3. LIQUIDITY RISK

### Maturity analysis of financial liabilities by remaining contractual maturity

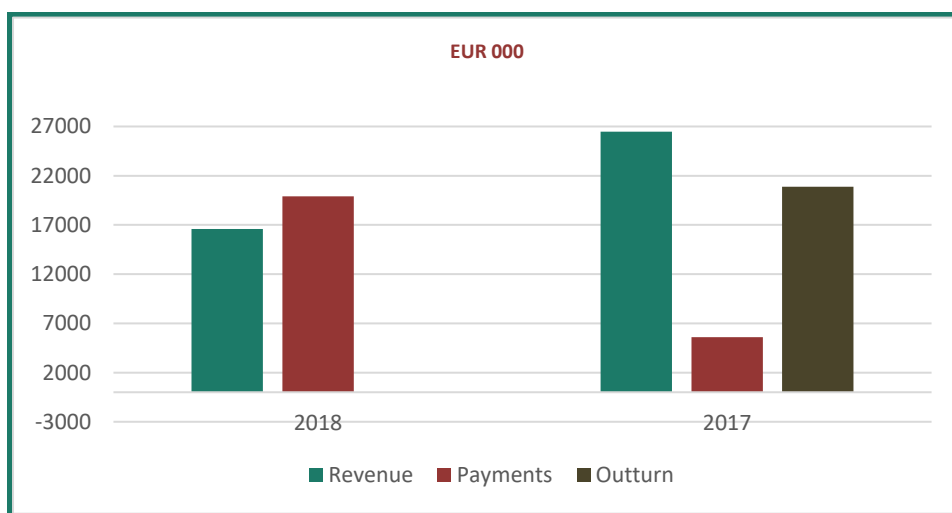
The financial liabilities mainly compose of liabilities to donors. The outstanding amounts will be paid back when the EUTF for Colombia is wound-up.

## Part 3 - ANNUAL FINANCIAL REPORT

### 1. BUDGET RESULT

EUR '000

|                            | 2018    | 2017   |
|----------------------------|---------|--------|
| Revenue                    | 16,589  | 26,476 |
| Payments                   | 19,916  | 5,582  |
| Exchange rate gain or loss | (128)   | (0)    |
| Budget result              | (3,455) | 20,893 |



### 2. RECONCILIATION OF ECONOMIC RESULT AND BUDGET RESULT

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

EUR '000

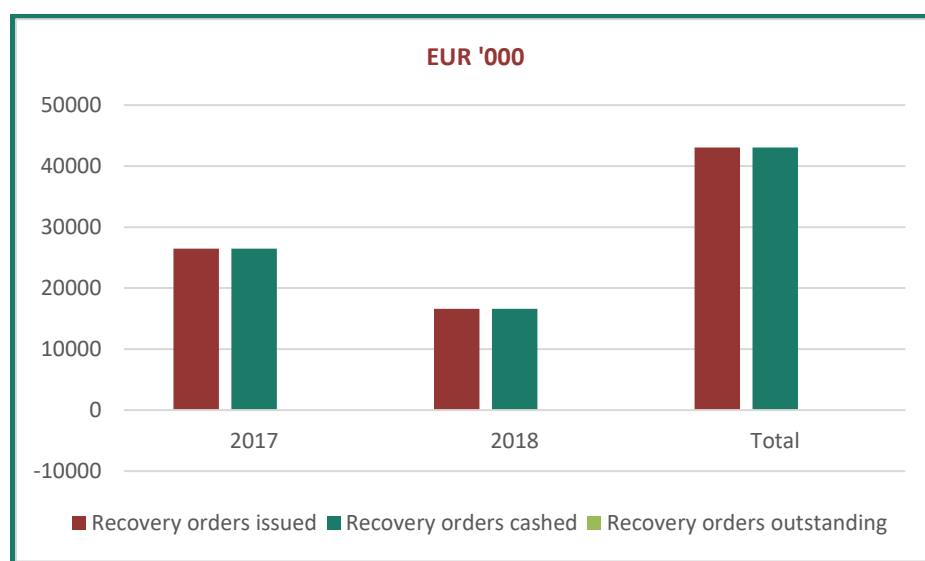
|                                                     | 2018     | 2017    |
|-----------------------------------------------------|----------|---------|
| <b>ECONOMIC RESULT OF THE YEAR</b>                  | -        | -       |
| <b>Revenue</b>                                      |          |         |
| <i>Entitlements not affecting the budget result</i> | (15,446) | (2,741) |
| <i>Contributions received</i>                       | 16,588   | 26,476  |
| <b>Expenses</b>                                     |          |         |
| <i>Net effect of pre-financing</i>                  | (18,355) | (4,920) |
| <i>Accrued expenses (net)</i>                       | 13,757   | 2,079   |
| <b>BUDGET RESULT OF THE YEAR</b>                    | (3,455)  | 20,893  |

### 3. IMPLEMENTATION OF BUDGET REVENUE

#### 3.1. Overview of revenue

EUR '000

| Financial Year | Issuing year | Revenue type  | Recovery orders issued | Recovery orders cashed | Recovery orders outstanding |
|----------------|--------------|---------------|------------------------|------------------------|-----------------------------|
| 2017           | 2017         | Contributions | 26,476                 | 26,476                 | (0)                         |
|                | 2017         | Interests     | 0                      | 0                      | -                           |
| <b>2017</b>    |              |               | <b>26,476</b>          | <b>26,476</b>          | <b>(0)</b>                  |
| 2018           | 2018         | Contributions | 16,588                 | 16,588                 | -                           |
|                | 2018         | Interests     | 0                      | 0                      | -                           |
| <b>2018</b>    |              |               | <b>16,589</b>          | <b>16,589</b>          | <b>-</b>                    |
| <b>Total</b>   |              |               | <b>43,064</b>          | <b>43,064</b>          | <b>(0)</b>                  |



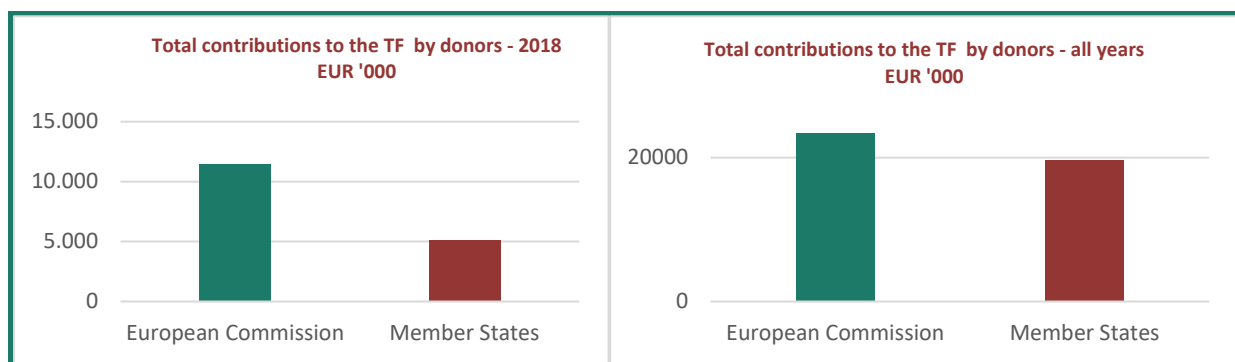
#### 3.2. Overview of contributions by donors

EUR '000

| Donor               | Contributions received during 2018 | Contributions Total | % contribution  |
|---------------------|------------------------------------|---------------------|-----------------|
| European Commission | 11,470                             | 23,470              | 54.50 %         |
| Member States       | 5,118                              | 19,594              | 45.50 %         |
| Non-Member States   | -                                  | -                   | -               |
| <b>Total</b>        | <b>16,588</b>                      | <b>43,064</b>       | <b>100.00 %</b> |

Note: The total contributions in this table do not include interests





### 3.3. Breakdown of contributions by external donors

EUR '000

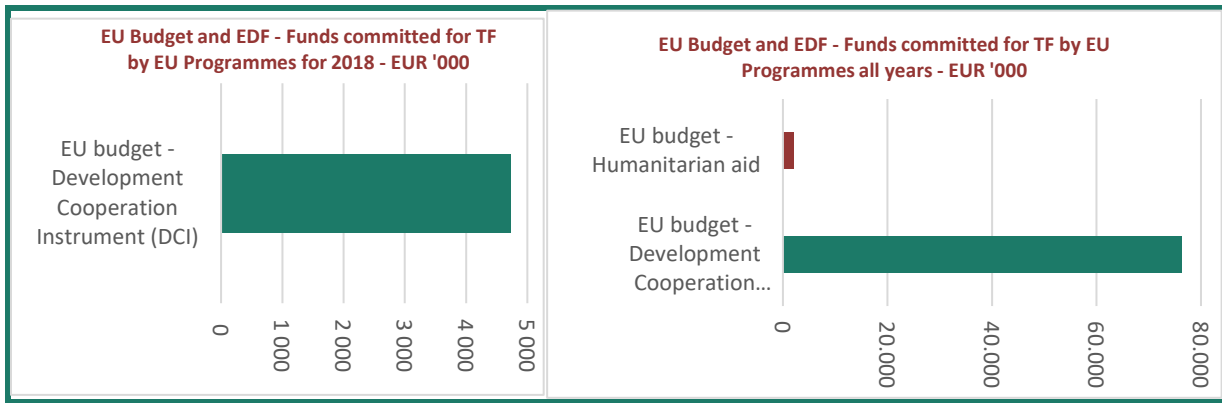
| Donor                             | Contributions received during 2018 | Contributions Total | % contribution  |
|-----------------------------------|------------------------------------|---------------------|-----------------|
| Croatia                           | -                                  | 20                  | 0.10 %          |
| Cyprus                            | -                                  | 10                  | 0.05 %          |
| Czech Republic                    | -                                  | 20                  | 0.10 %          |
| France                            | 600                                | 1,800               | 9.19 %          |
| Germany                           | -                                  | 3,000               | 15.31 %         |
| Hungary                           | -                                  | 20                  | 0.10 %          |
| Ireland                           | 750                                | 1,500               | 7.66 %          |
| Italy                             | -                                  | 3,000               | 15.31 %         |
| Latvia                            | -                                  | 10                  | 0.05 %          |
| Lithuania                         | -                                  | 24                  | 0.12 %          |
| Luxembourg                        | -                                  | 35                  | 0.18 %          |
| Malta                             | -                                  | 10                  | 0.05 %          |
| Netherlands                       | 2,000                              | 5,000               | 25.52 %         |
| Portugal                          | -                                  | 200                 | 1.02 %          |
| Slovakia                          | -                                  | 20                  | 0.10 %          |
| Slovenia                          | -                                  | 12                  | 0.06 %          |
| Spain                             | 990                                | 2,010               | 10.26 %         |
| Sweden                            | 778                                | 1,392               | 7.11 %          |
| United Kingdom                    | -                                  | 1,510               | 7.71 %          |
| <b>Subtotal Member States</b>     | <b>5,118</b>                       | <b>19,594</b>       | <b>100.00 %</b> |
| <b>Subtotal Non-member states</b> | <b>-</b>                           | <b>-</b>            | <b>-</b>        |
| <b>Total external donors</b>      | <b>5,118</b>                       | <b>19,594</b>       | <b>100.00 %</b> |

Note: Although a contribution of EUR 10,000 from the Czech Republic and one of EUR 12,000 from Lithuania were received at the end of 2018, they will be recognised in the budgetary accounts of the following year.

### 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 |               |
|------------------------------------------------------|------------------------|---------------|------------------|---------------|
|                                                      | 2018                   | All           | 2018             | All           |
| EU budget - Development Cooperation Instrument (DCI) | 4,735                  | 76,205        | 11,470           | 21,470        |
| EU budget - Humanitarian aid                         | -                      | 2,000         | -                | 2,000         |
| <b>Total</b>                                         | <b>4,735</b>           | <b>78,205</b> | <b>11,470</b>    | <b>23,470</b> |



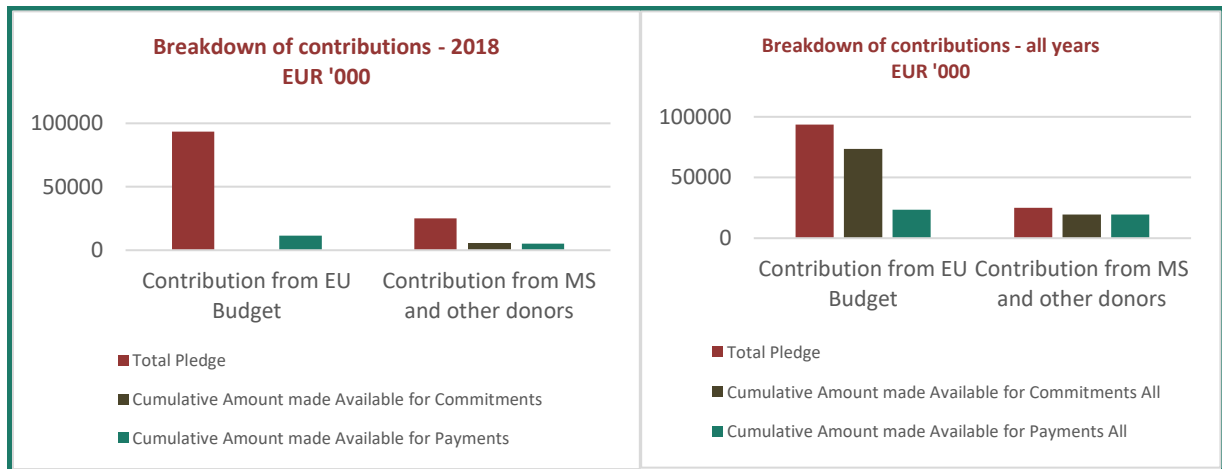
## 4. IMPLEMENTATION OF BUDGET EXPENDITURE

### 4.1. Breakdown of appropriations

EUR '000

| Origin of funds                                  | Total Pledge   | Cumulative Amount made Available for Commitments |               | Cumulative Amount made Available for Payments |               |
|--------------------------------------------------|----------------|--------------------------------------------------|---------------|-----------------------------------------------|---------------|
|                                                  |                | 2018                                             | All           | 2018                                          | All           |
| Contribution from EU Budget                      | 93,470         | –                                                | 73,470        | 11,470                                        | 23,470        |
| Contribution from Member States and other donors | 25,030         | 5,119                                            | 19,594        | 5,119                                         | 19,594        |
| Contribution from the EDF                        | –              | –                                                | –             | –                                             | –             |
| <b>Total</b>                                     | <b>118,500</b> | <b>5,119</b>                                     | <b>93,064</b> | <b>16,589</b>                                 | <b>43,064</b> |

Note: Figures in this table include interests.

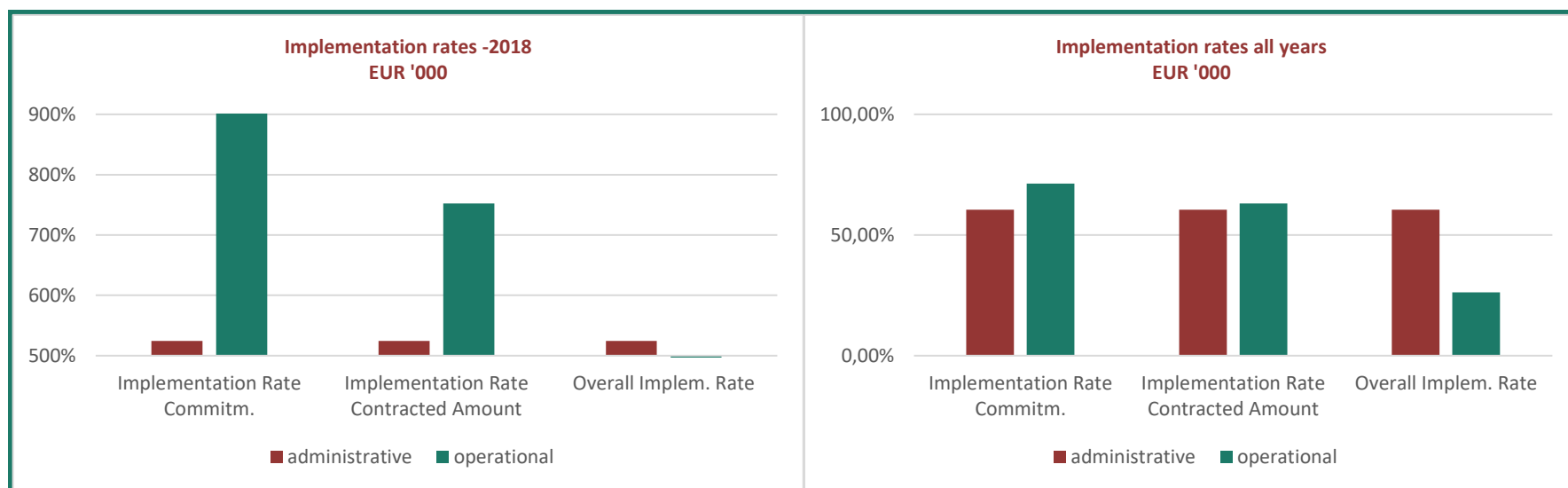


## 4.2. Multiannual overview of commitment and payment implementation

EUR '000

| 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 |
|--------------------------------------------------|--------|------------------|--------|-------------------------|-------------------|--------|----------------------------------|-----------------------------------------------|--------|-------------|--------|----------------------|
| 2018                                             | All    | 2018             | All    | All                     | 2018              | All    | All                              | 2018                                          | All    | 2018        | All    | All                  |
| (1)                                              |        | (2)              |        | (3)=(2)/(1)             | (4)               |        | (5)=(4)/(1)                      | (6)                                           |        | (7)         |        | (8)=(7)/(1)          |
| <b>Administrative</b>                            |        |                  |        |                         |                   |        |                                  |                                               |        |             |        |                      |
| 256                                              | 3,314  | 1,342            | 2,004  | 60.48 %                 | 1,342             | 2,004  | 60.48 %                          | 1,846                                         | 2,714  | 1,342       | 2,004  | 60.48 %              |
| <b>Operational</b>                               |        |                  |        |                         |                   |        |                                  |                                               |        |             |        |                      |
| 4,863                                            | 89,751 | 44,065           | 64,048 | 71.36 %                 | 36,588            | 56,570 | 63.03 %                          | 14,743                                        | 40,351 | 18,574      | 23,494 | 26.18 %              |
| <b>Total</b>                                     |        |                  |        |                         |                   |        |                                  |                                               |        |             |        |                      |
| 5,119                                            | 93,064 | 45,407           | 66,052 | 70.97 %                 | 37,930            | 58,575 | 62.94 %                          | 16,589                                        | 43,064 | 19,916      | 25,498 | 27.40 %              |

Note: One contract of EUR 3 million signed in December 2018 will be reported in the Annual Accounts of 2019.

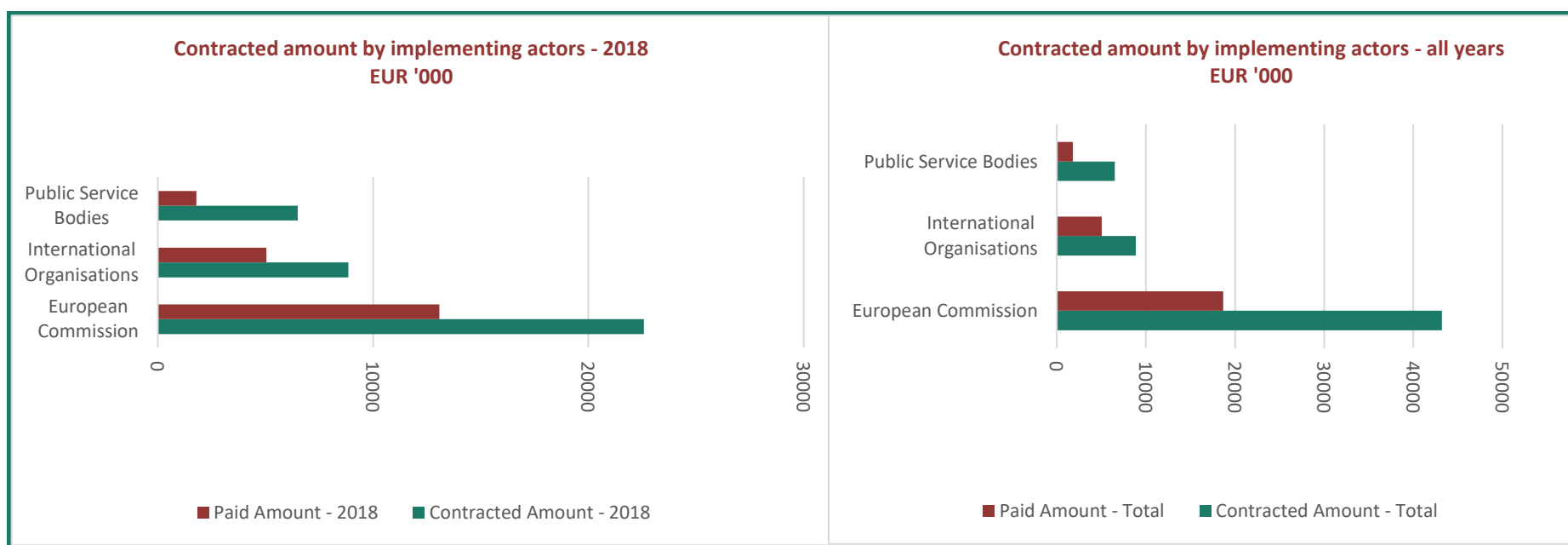


### 4.3. Breakdown of contracted and paid amount by management type and implementing actor

EUR '000

| Management type      | Implementing Actor          |                         | Contracted Amount - 2018 | Contracted Amount - Total | Paid Amount - 2018 | Paid Amount - Total |
|----------------------|-----------------------------|-------------------------|--------------------------|---------------------------|--------------------|---------------------|
| Direct Management:   | European Commission         | Commission's Department | 1,342                    | 2,004                     | 1,342              | 2,004               |
|                      | European Commission         | Union's Delegation      | 21,238                   | 41,220                    | 11,733             | 16,653              |
| Indirect Management: | International Organisations |                         | 8,850                    | 8,850                     | 5,047              | 5,047               |
|                      | Public Service Bodies       |                         | 6,500                    | 6,500                     | 1,793              | 1,793               |
| <b>Total</b>         |                             |                         | <b>37,930</b>            | <b>58,575</b>             | <b>19,916</b>      | <b>25,498</b>       |

Note: One contract of EUR 3 million signed in December 2018 will be reported in the Annual Accounts of 2019.

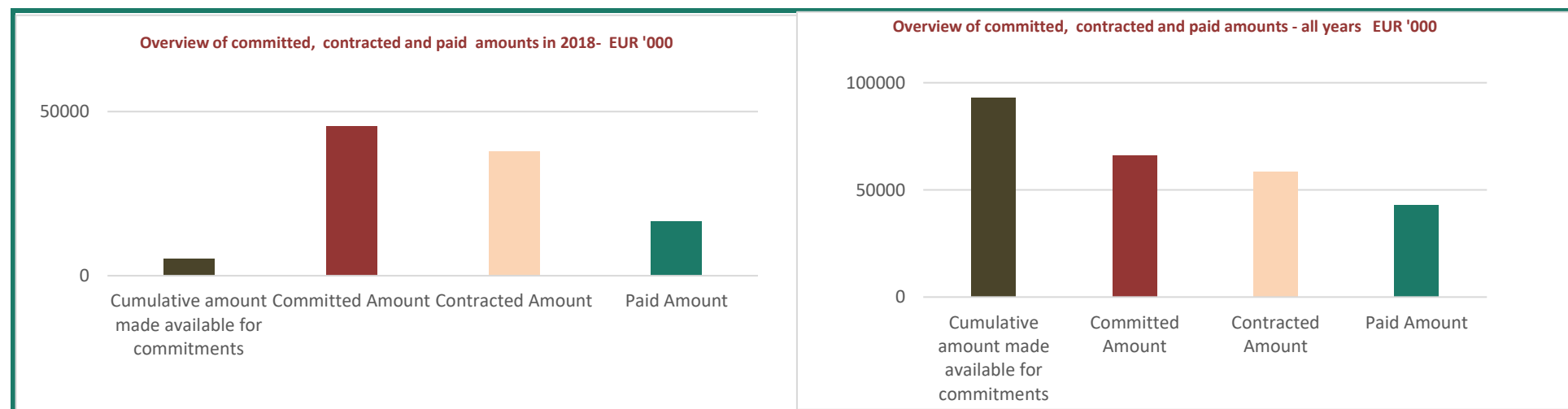


#### 4.4. Expenditure by spending area

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 |
|-----------------------------------|--------------------------------------------------|---------------|------------------|---------------|-------------------|---------------|-----------------------------------------------|---------------|---------------|---------------|-----------------------------|
|                                   | 2018                                             | All           | 2018             | All           | 2018              | All           | 2018                                          | All           | 2018          | All           | All                         |
| Associated overhead               | 671                                              | 771           | 671              | 771           | 671               | 771           | 671                                           | 771           | 671           | 771           | 100.00 %                    |
| Audit                             | 73                                               | 73            | 73               | 73            | 73                | 73            | 73                                            | 73            | -             | -             | -                           |
| Integrated rural development      | 23,674                                           | 60,524        | 39,516           | 56,366        | 36,516            | 53,366        | 6,581                                         | 29,056        | 17,729        | 22,649        | 37.42 %                     |
| Reintegration military personnel  | 4,500                                            | 4,500         | 4,477            | 4,477         | -                 | -             | 500                                           | 500           | -             | -             | -                           |
| Staff costs                       | 671                                              | 1,213         | 671              | 1,213         | 671               | 1,213         | 671                                           | 1,213         | 671           | 1,213         | 100.00 %                    |
| Technical assistance              | -                                                | 3,132         | -                | 3,132         | -                 | 3,132         | -                                             | 3,132         | 845           | 845           | 26.97 %                     |
| Travel expenditure                | -                                                | 20            | -                | 20            | -                 | 20            | -                                             | 20            | -             | 20            | 100.00 %                    |
| Unallocated admin. appropriations | (1,086)                                          | 1,310         | -                | -             | -                 | -             | 504                                           | 710           | -             | -             | -                           |
| Unallocated appropriations        | (23,384)                                         | 21,521        | -                | -             | -                 | -             | 7,589                                         | 7,589         | -             | -             | -                           |
| <b>Total</b>                      | <b>5,119</b>                                     | <b>93,064</b> | <b>45,407</b>    | <b>66,052</b> | <b>37,930</b>     | <b>58,575</b> | <b>16,589</b>                                 | <b>43,064</b> | <b>19,916</b> | <b>25,498</b> | <b>27.40 %</b>              |

Note: One contract of EUR 3 million signed in December 2018 will be reported in the Annual Accounts of 2019.



## 5. GLOSSARY

|                                  | Definition                                                                                                                                                                                                                                                                                        |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Amount available for commitments | This amount defines the total amount of legal obligations (contracts, grant agreements/decisions) that can be incurred.                                                                                                                                                                           |
| Amount available for payments    | Payment appropriations or contributions received to cover expenditure, arising from legal commitments entered in the current year and/or earlier years.                                                                                                                                           |
| Appropriations                   | Amount of commitments/payments authorized by Parliament and Council in the annual EU budget.                                                                                                                                                                                                      |
| Budget item                      | As far as the budget structure is concerned, revenue and expenditure are shown in the budget in accordance with a binding nomenclature which reflects the nature and purpose of each item. The budget nomenclature reflects different levels of disaggregation (title, chapter, article or item). |
| Committed amount                 | Amount reserved through a Commission decision or contract conclusion for future legal obligations (contracts, grant agreements/decisions)                                                                                                                                                         |
| Contracted amount                | Amounts previously reserved, translated into binding contracts                                                                                                                                                                                                                                    |
| EDF                              | European Development Fund                                                                                                                                                                                                                                                                         |
| EUTFs                            | EU Trust Funds are Trust Funds directly implemented by the European Commission pooling resources from various sources.                                                                                                                                                                            |
| Origin of funding                | Amounts available broken down by type of donor                                                                                                                                                                                                                                                    |
| Implementation rate              | Share of available amounts committed or paid                                                                                                                                                                                                                                                      |
| Paid amount                      | Disbursement made to honor legal obligations.                                                                                                                                                                                                                                                     |
| Spending area                    | The nomenclature used in the tables by spending area corresponds to OECD DAC Sector codes for Development Aid. Due to specific constraints for the preparation of OECD reports, amounts reported here can differ from official OECD reports.                                                      |
| Total Pledge                     | Total funding for the trust fund as agreed by donors.                                                                                                                                                                                                                                             |
| Trust Fund                       | Fund established for a specific purpose with financial contributions from the EU budget and one or more donors and administered by an administrative agent, the Trustee.                                                                                                                          |

## ANNEX 4: Materiality criteria

The criteria used by DG International Cooperation and Development (DEVCO) to determine the materiality of potential weaknesses have been established in line with the instructions for the elaboration of the 2018 Annual Activity Report. These instructions propose a standard quantitative materiality threshold of maximum 2% for the reporting year.

However, they allow a multi-annual approach, in which case the DG should present evidence that the control systems are effective in a multi-annual perspective. The multi-annual perspective is covered through the fact that the RER study scope includes contracts closed during a given 12-month period and consequently the specific transactions sampled can span back over a number of years.

Because of their multiannual nature, the effectiveness of DEVCO's control strategy can only be fully measured and assessed once all audits, checks and controls have been fully implemented and systematic errors have been detected and corrected. In addition, DEVCO was requested to issue a more risk-differentiated assurance, i.e. issue specific reservations for high-risk spending areas.

The control objective for DEVCO services is to ensure that the residual error rate, i.e. the level of errors which remain undetected and uncorrected, does not exceed 2% by the end of the management cycle. DEVCO believes that a weakness is significant and deserves to be disclosed as a reservation to the Declaration where:

- the financial impact exceeds 2% of the total payments made for the year in question and concerns an area identified as bearing a high risk as a result of the risk assessment;
- the weakness is qualitatively significant - despite mitigating measures - in nature, scope and duration e.g. systematic, wide-ranging or long term problems;
- the weakness gives rise to a high reputational risk for the Community institutions (i.e. the weakness is significant notwithstanding the absence of one or more of the above elements) e.g. major fraud cases or decisions with a significantly negative political impact.

The question of being on track towards the control objective is to be (re)assessed annually, taking into account both the frequency and importance of the errors found as well as a cost/benefit analysis of the effort needed to detect and correct them.

Notwithstanding the multiannual span of DEVCO's control strategy, its Director-General is required to sign a statement of assurance for each financial reporting year. In order to determine whether to qualify this statement of assurance with a reservation, the effectiveness of the control systems in place needs to be assessed not only for the year of reference but also with a multiannual perspective, to determine whether it is possible to reasonably conclude that the control objectives will be met in the future as foreseen.

The identification and potential correction of internal control weaknesses (and - in particular - errors with financial impact), the criteria for making a decision on whether there is material error in the expenditure of the DG and the question of whether to make a reservation in the AAR, will therefore be based on the full range of internal controls described in the Annual Activity Report and on the level of error identified in the Residual Error Rate Studies on a multi-annual basis and in the Annual Reports by the European Court of Auditors.

## ANNEX 5: Relevant Control Systems (RCS) for budget implementation

### I – Direct Management - Grants

#### Stage 1: Prior to Contracting

#### A – Identification and formulation of action to be co-financed including choice of instrument and implementation modality

**Main control objectives:** Ensuring that the Commission selects the most appropriate instrument in its cooperation with partner countries in line with the policy objectives (effectiveness); compliance (legality & regularity) and ensures the proper type of support and modalities specific to each partner country.

**Overall control efficiency indicator:** Estimated cost of controls of grant operations divided by total amount of expenditure under grant operations in the year.

| Main risks It may happen (again) that                                                                                                                                     | Mitigating controls                                                                                        | How to determine coverage frequency and depth | 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"> <li>Quality Support Group 1</li> <li>Quality Support Group 2</li> </ul> | 100%                                          | <p><b>Effectiveness</b> 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 are also performed by external auditors.</p> <p>Corrective measures.</p> <p>Control <b>Efficiency</b> Indicator for controls up to selection of grants:</p> <ul style="list-style-type: none"> <li>KPI 5 “Time to Grant”, KPI 11 “% of payments paid within contractual deadline” and KPIs 22 to 25 related to the audit system” (see Annex 11)</li> </ul> <p><b>Economy</b></p> <ul style="list-style-type: none"> <li>Estimated cost of controls of grant operations up to the selection of grants divided by total amount of grants contracted.</li> <li>staff costs of control are estimated using approximations based on analyses of the organisation chart, job descriptions and programme/project portfolios</li> <li>external costs of control are based on values of respective contracts and related disbursements</li> </ul> |



## 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 annual work programmes and the subsequent calls for proposals do not adequately reflect the policy objectives, priorities, are incoherent and/or the essential eligibility, selection and award criteria are not adequate to ensure the evaluation of the proposals. | <ul style="list-style-type: none"> <li>Hierarchical validation within the authorising department</li> <li>Explicit allocation of responsibility to individual officials (reflected in task assignment or function descriptions)</li> <li>Centralised checklist-based verification</li> </ul> | 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.<br>Coverage / Frequency: 100%<br>Depth: Checklist includes a list of the requirements of the regulatory provisions identified. | 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"> <li>Assignment of staff (e.g. programme officers)</li> <li>And/or Selection and appointment of expert evaluators (under the conditions foreseen in FR)</li> </ul> | 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"> <li>Redress procedure</li> </ul>                                                                                                                                  | 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"> <li>Project Officers implement evaluators' recommendations in discussion with selected applicants. Hierarchical validation of proposed adjustments.</li> <li>Validation of beneficiaries (operational and financial viability)</li> <li>Signature of the grant agreement by the AO.</li> </ul> | <ul style="list-style-type: none"> <li>100% of the selected proposals and beneficiaries are scrutinised.</li> <li>Coverage: 100% of draft grant agreements.</li> <li>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.</li> </ul> | <p><b>Effectiveness</b> See Stage 1A</p> <p><b>Control Efficiency</b> Indicator for controls related to contracting and monitoring of implementation: (...)</p> <p><b>Economy</b> 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"> <li>Operational and financial checks in accordance with the financial circuits.</li> <li>Operation authorisation by the AO</li> <li>For riskier operations, ex-ante in-depth and/or on-site verification.</li> </ul>     | <ul style="list-style-type: none"> <li>100% of the projects are controlled, including only value-adding checks.</li> <li>Riskier operations subject to in-depth and/or on-site controls.</li> <li>The depth depends on risk criteria.</li> </ul>                 | See Stage 1A                  |
|                                                                                                                                                                                                                                                                                 | <ul style="list-style-type: none"> <li>For high risk operations, reinforced monitoring</li> <li>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.</li> </ul> | <ul style="list-style-type: none"> <li>High risk operations identified by risk criteria.</li> <li>Red flags: delayed interim deliverables, suspicion of plagiarism, unstable consortium, requesting many amendments, EWS or anti-fraud flagging, etc.</li> </ul> |                               |
|                                                                                                                                                                                                                                                                                 | <ul style="list-style-type: none"> <li>If needed: application of Suspension/interruption of payments, Penalties or liquidated damages. Referring grant to OLAF</li> </ul>                                                                                   | <ul style="list-style-type: none"> <li>Depth: depends from results of ex-ante controls.</li> </ul>                                                                                                                                                               |                               |

| 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"> <li>Annual Audit Plans: Audits and expenditure verifications are planned annually for ongoing and closed operations of DEVCO's overall portfolio. The operations to be verified or audited are determined through risk analyses. These controls can take place before (ex-ante; estimated 80%) or after (ex-post; estimated 20%) disbursements recognizing expenditure.</li> </ul> | <ul style="list-style-type: none"> <li>Coverage: &gt; 5% of cumulative amounts disbursed under ongoing or "recently" closed operations</li> </ul> | 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 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"> <li>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</li> <li>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.</li> <li>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.</li> </ul> | The expenditure verification reports covers all expenses incurred for the implementation of the action (i.e. not only expenses covered by the EU contribution) | <b>Effectiveness</b><br>See Stage 1A and (above)<br><b>Economy</b><br>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)<br>See Stage 1A<br><b>Efficiency</b> see Stage 1 A |
|                                                                                                           | <ul style="list-style-type: none"> <li>Verification missions to Delegations by independent staff not involved in the operational and financial circuits</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Size and composition of sample are determined in accordance with the cooperation portfolios managed by the visited Delegations.                                | <b>Effectiveness:</b> Stage 4A (above)<br><b>Economy :</b> See Stage 1A                                                                                                                                                                                                                                               |

| Main risks It may happen (again) that                                                                                                                                                                | Mitigating controls | How to determine coverage, frequency and depth | Cost-Effectiveness Indicators |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------------------------------------------|-------------------------------|
| The ex-post controls focus on the detection of external errors (e.g. made by beneficiaries) and do not consider any internal errors made by staff or embedded systematically in the own organisation |                     |                                                |                               |

## B - Implementing results from ex-post audits/controls

**Main control objectives:** Ensuring that the (audit) results from the ex-post controls lead to effective recoveries (legality & regularity; anti-fraud strategy); ensuring appropriate accounting of the recoveries made (reliability of reporting).

| Main risks It may happen (again) that                                                             | Mitigating controls                                                                                                                                                                                                                                                                                                                                         | How to determine coverage, frequency and depth                                                                                                                                                                                                   | Cost-Effectiveness Indicators                                                                                                                                                                                                                |
|---------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The errors, irregularities and cases of fraud detected are not addressed or not addressed timely. | <ul style="list-style-type: none"> <li>• Systematic registration of audit / control results to be implemented.</li> <li>• Recording of forecast of revenue when the amount receivable is expected but not certain</li> <li>• Financial operational validation of recovery in accordance with financial circuits.</li> <li>• Authorisation by AO.</li> </ul> | <ul style="list-style-type: none"> <li>• Coverage: 100% of final audit results with a financial impact.</li> <li>• Depth: findings of systemic errors are considered for corrections of non-audited projects by the same beneficiary.</li> </ul> | <p><b>Effectiveness/Efficiency</b><br/>See Stage 1A (above)</p> <p><b>Economy</b><br/>See Stage 1A</p> <ul style="list-style-type: none"> <li>• Estimation of cost of follow up of financial recommendations on grant operations.</li> </ul> |

## II – Direct Management - Budgetary support

### Stage 1: Identification and formulation

**Main control objectives:** Ensuring that the Commission selects the most appropriate instrument in its cooperation with partner countries in line with the policy objectives (effectiveness); compliance (legality & regularity) and ensures the proper type of support and modalities specific to each partner country.

### Overall control efficiency indicator:

Estimated cost of controls of budget support operations divided by total amount of expenditure under budget support operations in the year.

| Main risks It may happen (again) that                                                                                                                                                                                                                                                                                                                                                                                                                                        | Mitigating controls                                                                                                                                               | How to determine coverage frequency and depth | Cost-Effectiveness Indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1.</b> The Commission supports partner countries which do not meet the criteria on fundamental values and/or the 4 eligibility criteria<br><b>2.</b> The programme is wrongly formulated to meet the general objectives for budget support programmes.<br><b>3.</b> The programme's specific objectives are not aligned with partner countries own development policies, are not coordinated with other aligned donors and are not consistent with EU development policy. | Quality support Group in HQs (QSG 1) to analyse the identification fiche of the project.                                                                          | 100% of BS FIP                                | <b>Effectiveness</b> 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.<br>Additional verifications are also performed by external auditors.<br>Corrective measures.<br><b>Efficiency</b><br>• KPI 5 “Time to Grant”, KPI 11 “% of payments paid within contractual deadline”, KPIs 22 to 25 related to the audit system” (see Annex 11)<br><b>Economy</b><br>• Estimated cost of controls divided by total amount of expenditure under budget support operations in the year.<br>• Staff costs of control are estimated using approximations based on analyses of the organisation chart, job descriptions and programme/project portfolios<br>• External costs of control are based on values of respective contracts and related disbursements |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Quality support Group in HQs (QSG 2) to analyse the action fiche of the project and the draft Financing agreement.                                                | 100 % of BS FAs                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | DEVCO step by step financial circuit for level one commitments in budget support operations.                                                                      | 100 % of BS FAs                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | RISK assessment framework for budget operations: Implemented by the Delegation and reviewed in the BSSC <sup>34</sup> for substantial or high risk BS programmes. | Substantial or high risk BS FAs               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

<sup>34</sup> Budget Support Steering Committee.

## Stage 2 – Contracting

**Main control objectives:** Ensuring that the main parameters of the budget support operation are correctly encoded in the contract database.

| Main risks It may happen (again) that                                                                | Mitigating controls                                                                          | How to determine coverage, frequency and depth | Cost-Effectiveness Indicators |
|------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|------------------------------------------------|-------------------------------|
| Important parameters relevant for disbursements under budget support operations are wrongly encoded. | DEVCO step by step financial circuit for level two commitments in budget support operations. | 100%                                           | See 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><b>1.</b> The Commissions fails to identify a significant deterioration of fundamental values and/or wrong assessment on the 4 eligibility criteria before BS payments are released.</p> <p><b>2.</b> The Commission makes a wrong calculation of the amount to be disbursed for the variable tranches.</p> <p><b>3.</b> Risk that transfer of funds into the Treasury account has not respected the terms of the financing Agreement on exchange rate and treasury credit delay.</p> | <p>Policy structured dialogue</p> <p>On eligibility, risk assessment framework and policy performance framework;</p> <p>DEVCO step by step financial circuit for payments in BS operations;</p> <p>RISK assessment framework Implemented by the Delegation and reviewed in the BSSC for substantial or high risk BS programmes.</p> | <p>100% of BS payments</p> <p>100% of BS payments</p> <p>Substantial or high risks BS payments</p> | See Stage 1A                  |

## 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.                                                 | BS payments are included in the scope of the RER study (MUS sample).                                                            | See Stage 1A                  |
|                                                                                             | Review of sample transactions during Verification missions to Delegations. | Size and composition of sample are determined in accordance with the cooperation portfolios managed by the visited Delegations. |                               |

### B - Implementing results from ex-post controls

**Main control objectives:** Ensuring that the results from ex-post controls lead to appropriate corrective measures (legality & regularity; anti-fraud strategy).

| Main risks It may happen (again) that                                                                      | Mitigating controls                                                    | How to determine coverage, frequency and depth                                                                                           | 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. | <b>Coverage:</b> 100% of ex-post control outcomes <i>with a financial impact</i> .                                                       | See Stage 1A                  |
|                                                                                                            | Authorisation by AO.                                                   | <b>Depth:</b> consider 'extending' the findings of systemic errors into corrections of non-audited projects by the same country partner. |                               |

### III – Direct Management – Procurement

#### 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------------------------------|----------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                       | <ul style="list-style-type: none"> <li>• QSG 1</li> <li>• QSG 2</li> </ul> | 100%                                          | <p><b>Effectiveness</b> 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. Corrective measures.</p> <p>Control <b>Efficiency</b> Indicator for controls up to selection of contractor: KPI 11 “% of payments paid within contractual deadline” and KPIs 22 to 25 related to the audit system” (see Annex 11)</p> <p><b>Economy</b><br/>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"> <li>• staff costs of control are estimated using approximations based on analyses of the organisation chart, job descriptions and programme/project portfolios</li> <li>• external costs of control are based on values of respective contracts and related disbursements</li> </ul> |



## 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"> <li>The needs are not well defined (operationally and economically) and that the decision to procure was inappropriate to meet the operational objectives</li> <li>Discontinuation of the services provided due to a late contracting (poor planning and organisation of the procurement process)</li> </ul> | <ul style="list-style-type: none"> <li>Validation by AO(S)D of justification (economic , operation) for launching a procurement process.</li> <li>Publication of intended procurements/Work programme.</li> </ul> | 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<br>Call for tenders which are technically complex are elaborated by external experts contracted through service contracts and then verified by EC staff. | 100% of the calls for tenders including the technical specifications are verified ex-ante by EC staff except for some of the CFT launched inside Programme-estimates in accordance with applicable rules. | See Stage 1A                  |

## D – Selection of the offer & evaluation

**Main control objectives:** Effectiveness, efficiency and economy. Compliance (legality and regularity). Fraud prevention and detection.

| Main risks It may happen (again) that                                                                                   | Mitigating controls (those in bold are strongly recommended)                       | How to determine coverage frequency and depth                             | 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"> <li>The contractor lacks operational and/or financial capacity to carry out the actions.</li> <li>Procedures do not comply with regulatory framework.</li> </ul> | <ul style="list-style-type: none"> <li>Validation of substantiating documents provided by contractors</li> <li>Signature of contracts by the AO</li> <li>Reinforce financial and contractual circuits.</li> </ul> | 100%                                           | Cost <b>Effectiveness</b> Indicator / <b>Efficiency</b> :<br>See Stage 1A.<br><b>Economy</b><br>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.<br><br>Business discontinues because contractor fails to deliver | <ul style="list-style-type: none"> <li>Operational and financial checks in accordance with the financial circuits.</li> <li>Operation authorisation by the AO</li> <li>For riskier operations, ex-ante in-depth verification.</li> </ul>                                                                                                                            | <ul style="list-style-type: none"> <li>100% of the payments are controlled, including only value-adding checks.</li> <li>Riskier operations subject to in-depth controls.</li> <li>The depth depends on risk criteria.</li> </ul> | See Stage 1A                  |
|                                                                                                                                                                                                                                                                                                                                                       | Annual Audit Plans: Audits and expenditure verifications are planned annually for ongoing and closed operations of DEVCO's overall portfolio. The operations to be verified or audited are determined through risk analyses. These controls can take place before (ex-ante; estimated 80%) or after (ex-post; estimated 20%) disbursements recognizing expenditure. | <b>Coverage:</b> > 5% of cumulative amounts disbursed 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 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"> <li>RER study of a representative sample of closed operations in order to determine effectiveness of ex-ante controls.</li> <li>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.</li> </ul> | 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. <b>Depth:</b> look for any weakness in the procedures (procurement and financial transactions)                                                                  |                               |
|                                                                                                           | Audits and expenditure verifications are planned annually for DEVCO's overall portfolio. The operations to be verified or audited are determined through risk analyses.                                                                                                                                                                                                          | <b>Coverage:</b> 5% of cumulative amounts disbursed under ongoing or "recently" closed operations                                                                                          |                               |
|                                                                                                           | Verification missions to Delegations by independent staff not involved in the operational and financial circuits<br>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"> <li>Systematic registration of audit / control results is implemented.</li> <li>Financial operational validation of recovery in accordance with financial circuits.</li> <li>Authorisation by AO.</li> </ul> | <b>Coverage:</b> 100% of final audit results with a financial impact.<br><b>Depth:</b> findings of systemic errors are considered for correction of non-audited projects by the same economic operator. | See Stage 1A                  |

## IV - Indirect management with Beneficiary Countries

### Stage 1 – Prior to Contracting

#### A – Identification and formulation of action to be financed including choice of instrument and implementation modality

**Main control objectives:** Ensuring that the Commission selects the most appropriate instrument in its cooperation with partner countries in line with the policy objectives (effectiveness); compliance (legality & regularity) and ensures the proper type of support and modalities specific to each partner country.

**Overall control efficiency indicator:** Estimated cost of controls of IM operations with beneficiary countries divided by total amount of expenditure under these operations in the year.

| Main risks It may happen (again) that                                                                                                                                     | Mitigating controls                                                                                        | How to determine coverage frequency and depth | 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"> <li>Quality Support Group 1</li> <li>Quality Support Group 2</li> </ul> | 100%                                          | <p><b>Effectiveness</b> 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. Corrective measures.</p> <p>Control <b>Efficiency</b> Indicator for controls up to selection of contractor:<br/>KPI 11 “% of payments paid within contractual deadline” and KPIs 22 to 25 related to the audit system” (see Annex 11)</p> <p><b>Economy</b><br/>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"> <li>staff costs of control are estimated using approximations based on analyses of the organisation chart, job descriptions and programme/project portfolios</li> <li>external costs of control are based on values of respective contracts and related disbursements</li> </ul> |

## 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 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| <b>Procurement</b><br>The needs are not well defined (operationally and economically) and that the decision to procure was inappropriate to meet the operational objectives<br><br>Discontinuation of the services provided due to a late contracting (poor planning and organisation of the procurement process) | Validation by AOSD of justification (economic, operational) for launching a procurement process.<br><br>Publication of intended procurements / Work programme.                                                               | 100% of the forecast procurements                                                                                                                                                                                                                                                                                                                                                                                                        | See Stage 1A                  |
| <b>Grants</b><br>The annual work programmes and the subsequent calls for proposals do not adequately reflect the policy objectives, priorities, are incoherent and/or the essential eligibility, selection and award criteria are not adequate to ensure the evaluation of the proposals.                         | Hierarchical validation within the authorising department.<br><br>Explicit allocation of responsibility to individual officials (reflected in task assignment or function descriptions).<br><br>Checklist-based verification | If risk materialises, all grants awarded during the annual work programme / call would be irregular. Possible impact 100% of budget involved and significant reputational consequences.<br><b>Coverage / Frequency:</b> 100% except for some of the CFP launched inside Programme-estimates in accordance with applicable rules.<br><b>Depth:</b> Checklist includes a list of the requirements of the regulatory provisions identified. | 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 |
|------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| <b>Procurement</b><br>The best offer/s are not submitted due to the poor definition of the tender specifications | AOSD supervision and approval of specifications.<br>Call for tenders which are technically complex are elaborated by external experts contracted through service contracts and then verified by EC staff. | 100% of the calls for tenders including the technical specifications are verified ex-ante by EC staff except for some of the CFT launched inside Programme-estimates in accordance with applicable rules. | See Stage 1A                  |
| <b>Grants</b><br>See Stage I B above                                                                             | 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 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| <b>Procurement</b><br>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<br>Opening and Evaluation Committees' declaration of absence of conflict of interests<br>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                  |
| <b>Grants</b><br>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)<br>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 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------|
| <b>Procurement</b><br>The contractor lacks operational and/or financial capacity to carry out the actions.<br>Procedures do not comply with regulatory framework.                                                                                                                                                                                                                                      | Review of the proposed selection criteria by the European Commission<br>Validation of substantiating documents provided by contractors<br>Endorsement of evaluation report for contracts within Program Estimate (PE)<br>Reinforce financial and contractual circuits.                                                                                                                                                                                                                                 | 100% except for some of the CFT launched inside Programme-estimates in accordance with applicable rules. | See Stage 1A                  |
| <b>Grants</b><br>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.<br>The beneficiary lacks operational and/or financial capacity to carry out the actions.<br>Procedures do not comply with regulatory framework. | Project Officers implement evaluators' recommendations in discussion with selected applicants. Hierarchical validation of proposed adjustments.<br>Validation of beneficiaries (operational and financial viability) and planning of (mid-term and final) evaluations.<br>Endorsement of evaluation report for contracts within Program Estimate (PE)<br>In-depth financial verification and taking appropriate measures for high risk beneficiaries.<br>Reinforce financial and contractual circuits. | 100% except for some of the CFP launched inside Programme-estimates in accordance with applicable rules. | See Stage 1A                  |

### 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 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| <b>Procurement</b><br>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.<br>Business discontinues because contractor fails to deliver. | Operational and financial checks in accordance with the financial circuits.<br><br>Operation authorisation by the AO<br>For riskier operations, ex-ante in-depth verification.                                                                                                                                                                                                                                                                                                                                                             | 100% of the payments are controlled, including only value-adding checks.<br>Riskier operations subject to in-depth controls.<br>The depth depends on risk criteria. | See Stage 1A                  |
| <b>Grants</b><br>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.<br>Operation authorisation by the AO<br>For riskier operations, ex-ante in-depth and/or on-site verification.<br><br>For high risk operations, reinforced monitoring<br>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.<br><br><b>If needed:</b> 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.<br>Riskier operations subject to in-depth controls.<br>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. | <b>Annual Audit Plans:</b> Audits and expenditure verifications are planned annually for ongoing and closed operations of DEVCO's overall portfolio. The operations to be verified or audited are determined through risk analyses. These controls can take place before (ex-ante) or after (ex-post) disbursements recognizing expenditure. | <b>Coverage:</b> 5% of cumulative amounts disbursed 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. <b>Depth:</b> 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. | <b>Coverage:</b> 100% of final audit results with a financial impact.<br><b>Depth:</b> findings of systemic errors are considered for correction of non-audited projects by the same beneficiary. | See Stage 1A                  |



## V - Indirect management with International Organisations and national development agencies

### Stage 1 – Prior to Contracting

**A – Ex-ante (re)assessment of the entrusted entity’s financial and control framework (towards “budget autonomy”; “financial rules”).**

**Main control objectives:** Ensuring that the entrusted entity is fully prepared to start/continue implementing the delegated funds autonomously with respect of all 5 ICOs.

| Main risks It may happen (again) that                                                                                                                                                                                                                                     | Mitigating controls                                                                                                                                                                                                                                                                                             | How to determine coverage, frequency and depth                                                                                                                                                                                                                                                                            | Cost-Effectiveness Indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The financial and control framework deployed by the entrusted entity is not fully mature to guarantee achieving all 5 ICOs (legality and regularity, sound financial management, true and fair view reporting, safeguarding assets and information, anti-fraud strategy). | Ex-ante assessment, conditional to granting budget autonomy. Hierarchical validation within the authorising department. Requiring justification and prior consent for any deviating financial rules. Postponing the budget autonomy. Obligation to notify any subsequent changes embedded in Board proceedings. | <b>Coverage/frequency:</b> 100% of entrusted entities/once<br><b>Depth:</b> 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. | <b>Effectiveness</b> 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. Corrective measures.<br><b>Efficiency</b><br>KPI 11 “% of payments paid within contractual deadline” and KPIs 22 to 25 related to the audit system” (see Annex 11)<br><b>Economy:</b> Costs of control: <ul style="list-style-type: none"> <li>staff costs of control are estimated using approximations based on analyses of the organigram, job descriptions and programme/project portfolios</li> <li>external costs of control are based on values of respective contracts and related disbursements</li> <li>Overall cost of controls implemented by EuropeAid divided by the annual amount delegated (excluding remuneration paid).</li> <li>Remuneration and/or fees paid to entrusted entities divided by the annual amount delegated (excluding remuneration paid).</li> </ul> |

### 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"> <li>Quality Support Group 1</li> <li>Quality Support Group 2</li> </ul> | 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 entrusted entity is affected by legal issues, which would undermine the legal basis for the management of the related EU funds (via that particular entity).                                                                                                               | The establishment of the delegated acts concerned (Delegation Agreements) is submitted to hierarchical validation                                                                                                                                                            | <b>Coverage:</b> 100%<br><b>Frequency:</b> once<br>If risk materialises, all funds delegated during the year(s) to the entrusted entity would be irregular. Possible impact 100% of budget involved and significant reputational consequences. | See Stage 1A                  |
| The Commission has insufficient information from independent sources on the entrusted entity’s management achievements, which prevents drawing conclusions on the assurance for the budget entrusted to the entity – which may reflect negatively on the Commission’s governance reputation and quality of accountability reporting. | Agreements specify the control, accounting, audit, publication, etc. related requirements – incl. independent audit function and cooperation with IAS and ECA<br>- potential escalation of any major governance-related issues with entrusted entities<br>- referral to OLAF | <b>Coverage:</b> 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 accountability reporting. | <p>Agreement specifying the control, accounting, audit, publication, etc related requirements – incl. the modalities on reporting back relevant and reliable control results.</p> <p>Monitoring or supervision of the entrusted entity (e.g. ‘regular’ monitoring meetings at operational level; review of reported control results and any underlying management/audit reports; representation and intervention at the board, scrutiny of annual report, etc.).</p> <p>Management review of the supervision results.</p> <p>If appropriate/needed:</p> <ul style="list-style-type: none"> <li>reinforced monitoring of operational and/or financial aspects of the entity</li> <li>intervention, e.g. via own audits on-the-spot, by IAC or IAS</li> <li>potential escalation of any major governance-related issues with entrusted entities</li> <li>referral to OLAF</li> </ul> | <p><b>Coverage:</b> 100% of the entities are monitored / supervised.</p> <p><b>Frequency:</b> meetings take place regularly depending on the delegated activities and delegated entities, reports submitted at least annually (depending on contractual provisions). In case of operational and/or financial issues, measures are being reinforced.</p> <p><b>The depth</b> depends on the mandate of the (type of) entity, inter alia whether the Commission has full access to the entity's internal control information.</p> | See Stage 1A                  |
|                                                                                                                                                                                                                                                                                                                                                                                                           | <p><b>Annual Audit Plans:</b> Audits and expenditure verifications are planned annually for ongoing and closed operations of DEVCO's overall portfolio. The operations to be verified or audited are determined through risk analyses. These controls can take place before (ex-ante; estimated 80%) or after (ex-post; estimated 20%) disbursements recognizing expenditure.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p><b>Coverage:</b> &gt; 5% of cumulative amounts disbursed under ongoing or "recently" closed operations</p>                                                                                                                                                                                                                                                                                                                                                                                                                   | 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 the control, accounting, audit, publication, etc. related requirements – incl. reporting back<br>Management review of the supervision results.<br>Ex-ante OV and FV, 'in-depth' if need be<br>Hierarchical validation of contribution payment and recovery of non-used operating budget subsidy<br><b>If appropriate/needed:</b> suspension or interruption of payments | <b>Coverage:</b> 100% of the contribution payments.<br><b>Frequency:</b> usually annually but can be more frequent depending on the contractual provisions.<br><b>The depth</b> 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.<br>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.<br>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                  |
|                                                                                                                                                                                                                                                                                                                   | Verification missions to Delegations by independent staff not involved in the operational and financial circuits.                                                                                                                                                                                                                                                          | Size and composition of sample are determined in accordance with the cooperation portfolios managed by the visited Delegations. | See 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.<br>Financial operational validation of recovery in accordance with financial circuits.<br>Authorisation by AO. | <b>Coverage:</b> 100% of final audit results with a financial impact.<br><b>Depth:</b> findings of systemic errors are considered for corrections of other projects by the same beneficiary. | See Stage 1A                  |

## **ANNEX 6: Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission**

### **A. Justification of the recourse to Indirect Management with Member States agencies**

DEVCO examines the relevance and feasibility of the delegated measure for the EU, the partner country and the delegatee. It analyses whether the delegated measure contributes to the strengthening or rationalisation of a wider division of labour process, whether it is coherent with the EU strategies and programming documents, it assesses its impact as regards EU visibility, the cost-benefit/impact ratio and the likely risks and disadvantages of the measure. With regard to the partner country, it asks whether the delegated measure is owned and led by it and aligned to its development strategy and whether it agrees with the implementation by the delegatee. Information on expected efficiency gains and reduction in transaction costs is also analysed.

### **B. Justification of the selection of the bodies (identity, selection criteria, possible indication in the legal basis, etc.)**

Pursuant to Article 62(1)(c)(ii) FR<sup>35</sup>, when acting as indirect management delegatee, the international organisation is 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 external action objectives. This specialisation, along with the capacity to provide co-financing (its own or from other donors) is the primary reasons for selecting a certain organisation as delegatee.

The Member State agency can be, pursuant to Article 62(1) (c)(v) and (vi) FR<sup>36</sup>, a public-law body or a body governed by private law with a public-service mission providing adequate financial guarantees. In practice, it is either a ministry where the legal entity is the Member State itself or it is a separate legal entity (agency) established under public law (i.e. by a sovereign act of State, such as a law or a decree) or under private law (i.e. in a legal form available to anyone while that entity is entrusted with the tasks of implementing the government's development policy and under the latter's control, which is a public-service mission). The potential delegatee must fulfil the following eligibility criteria:

- it operates at the highest government level (national or federal);
- it is specialised in technical or financial development cooperation with partner countries of the Development policy; as such, it is generally capable of mobilising co-financing of its own (i.e. from its Member State) or from other donors, along with that of the EU;
- it implements cooperation activities without subcontracting or subdelegating entire programmes or projects to other entities.

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<sup>35</sup> 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;

<sup>36</sup> 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;

The Commission with the help of the Member States has identified eligible entities. DEVCO receives any new request; it also prepares the decision of DEVCO Management on whether the Commission should engage in Delegated Cooperation with the interested entity and whether, by consequence, the Pillar Assessment should be launched. Any entity has to be assessed in the Pillar Assessment and any weaknesses in its financial management have to be satisfactorily addressed either at the level of following up on the Pillar Assessment report recommendations or by way of appropriate remedial provisions in the delegation agreement.

Moreover, with regard to the delegatee, it is assessed whether it has the technical and financial management capacity to implement the delegated measure, on the basis of international track record, sectors of intervention and project pipeline, whether it provides comparative advantages and whether it has significant and sustainable involvement in the relevant programme or sector.

### **C. Summary description of the implementing tasks entrusted to these bodies**

For the delegatee, being the contracting authority implies carrying out the following budget implementation tasks: managing and enforcing the contracts concluded (making payments, accepting or rejecting deliverables, enforcing the contract, carrying out checks and controls, recovering unduly paid funds), and also running the procurement and grant procedures preceding the conclusion of such contracts, including the award and rejection decisions.

### **D. List of national and international implementing entities in 2018**

The below table provides for each commitment the references of the Programmes and the amounts and duration of the delegations agreements concerned.

| Contract No. |         | Contract Title                                                                                                                                                             | Com L2 Local Key   | Report<br>ing<br>DG/TF | DG/TF In Charge | Instrument              | Complete name                     | Legal Entity Country | Benefitting Zone                              | Contracted / EU Contribution (Eur) | Start Date of Activities | End Date of Activities |
|--------------|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------------|-----------------|-------------------------|-----------------------------------|----------------------|-----------------------------------------------|------------------------------------|--------------------------|------------------------|
| 1            | 404372  | Rider (AV) n°2 to the MNJTF Delegation Agreement (FED/2016/373-983): Cost-extension - budget increase of EUR 5,000,000 and 12-month extension of the implementation period | AID.CTR.4043 72.01 | DEVCO                  | DEVCO           | 11th EDF                | AFRICAN UNION                     | Ethiopia             | Pan-African region                            | 5.000.000,00                       | 01-01-2019               | 31-12-2019             |
| 2            | 398062  | Support to the African Union Mission in Somalia - AMISOM XIX                                                                                                               | AID.CTR.3980 62.01 | DEVCO                  | DEVCO           | 10th EDF                | AFRICAN UNION                     | Ethiopia             | Pan-African region                            | 95.000.000,00                      | 01-07-2018               | 31-12-2018             |
| 3            | 398062  | Support to the African Union Mission in Somalia - AMISOM XIX                                                                                                               | AID.CTR.3980 62.01 | DEVCO                  | DEVCO           | 11th EDF                | AFRICAN UNION                     | Ethiopia             | Pan-African region                            | 19.214.443,00                      | 01-07-2018               | 31-12-2018             |
| 4            | 395160  | Support to the African Union mission in Somalia - AMISOM XVIII                                                                                                             | AID.CTR.3951 60.01 | DEVCO                  | DEVCO           | 10th EDF                | AFRICAN UNION                     | Ethiopia             | Pan-African region                            | 82.307.006,00                      | 01-01-2018               | 30-06-2018             |
| 5            | 395548  | Support to the African Union Mission in Somalia - AMISOM XVIII bis                                                                                                         | AID.CTR.3955 48.01 | DEVCO                  | DEVCO           | 10th EDF                | AFRICAN UNION                     | Ethiopia             | Pan-African region                            | 31.692.994,00                      | 01-01-2018               | 30-06-2018             |
| 6            | 387043  | Support to the AMISOM General Dhagabadan Training Centre                                                                                                                   | AID.CTR.3870 43.01 | DEVCO                  | DEVCO           | 10th EDF                | AFRICAN UNION                     | Ethiopia             | Pan-African region                            | 5.828.698,00                       | 01-04-2017               | 30-06-2019             |
| 7            | T05.609 | -                                                                                                                                                                          | T05.609            | TF AFRICA              | TF AFRICA       | TF AFRICA - W SAHEL EAC | AGENCE ERASMUS+ FRANCE            | France               | All Countries                                 | 900.000,00                         | -                        | -                      |
| 8            | 402536  | Climate-Resilient Urban Infrastructure in north-centre Viet Nam (CRUIV)                                                                                                    | SCR.CTR.4025 36.01 | DEVCO                  | DEVCO           | DCI_ASIA                | AGENCE FRANCAISE DE DEVELOPPEMENT | France               | Asia                                          | 5.000.000,00                       | 24-12-2018               | 23-12-2026             |
| 9            | 398104  | Boost investments for post conflict territories to reduce development gap in Colombia                                                                                      | SCR.CTR.3981 04.01 | DEVCO                  | DEVCO           | DCI_ALA                 | AGENCE FRANCAISE DE DEVELOPPEMENT | France               | Colombia                                      | 10.340.000,00                      | 15-11-2018               | 14-11-2023             |
| 10           | 391829  | Cities and Climate in Asia (CICLASIA)                                                                                                                                      | SCR.CTR.3918 29.01 | DEVCO                  | DEVCO           | DCI_ASIA                | AGENCE FRANCAISE DE DEVELOPPEMENT | France               | Asia                                          | 3.512.300,00                       | 01-03-2018               | 28-02-2022             |
| 11           | 402957  | Climate Proofed infrastructure - Rural roads in Arid and Semi-Arid Lands, Kenya                                                                                            | AID.CTR.4029 57.01 | DEVCO                  | DEVCO           | 11th EDF                | AGENCE FRANCAISE DE DEVELOPPEMENT | France               | Kenya                                         | 30.000.000,00                      | 01-01-2019               | 31-12-2024             |
| 12           | 384178  | EUROCLIMA+ Regional Climate Change and Environmental Sustainability Programme with Latin America (AFD)                                                                     | SCR.CTR.3841 78.01 | DEVCO                  | DEVCO           | DCI_ALA                 | AGENCE FRANCAISE DE DEVELOPPEMENT | France               | Latin America Countries                       | 2.200.000,00                       | 02-05-2017               | 01-03-2023             |
| 13           | 399520  | Gestion de Réserve naturelle de Termit, Tin-Toumma au Niger                                                                                                                | AID.CTR.3995 20.01 | DEVCO                  | DEVCO           | 11th EDF                | AGENCE FRANCAISE DE DEVELOPPEMENT | France               | Niger                                         | 4.000.000,00                       | 19-12-2018               | 18-06-2023             |
| 14           | 401912  | Kampala Jinja Expressway Public Private Partnership Project (KJE) - NIP component                                                                                          | AID.CTR.4019 12.01 | DEVCO                  | DEVCO           | 11th EDF                | AGENCE FRANCAISE DE DEVELOPPEMENT | France               | Uganda                                        | 60.000.000,00                      | 01-02-2019               | 31-01-2025             |
| 15           | 401863  | Kampala Jinja Expressway Public Private Partnership Project (KJE) - RIP component                                                                                          | AID.CTR.4018 63.01 | DEVCO                  | DEVCO           | 11th EDF                | AGENCE FRANCAISE DE DEVELOPPEMENT | France               | Eastern, Southern Africa and the Indian Ocean | 31.050.000,00                      | 01-02-2019               | 31-01-2025             |
| 16           | 401484  | Phase III of Support to the Covenant of Mayors in Sub-Saharan Africa (CoM SSA) Initiative                                                                                  | SCR.CTR.4014 84.01 | DEVCO                  | DEVCO           | DCI_ENER                | AGENCE FRANCAISE DE DEVELOPPEMENT | France               | Sub-Saharan Africa                            | 8.420.000,00                       | 01-01-2019               | 31-10-2022             |
| 17           | 397675  | Programme d'extension et de mise à niveau environnementale des infrastructures du Port Autonome de Pointe-Noire                                                            | AID.CTR.3976 75.01 | DEVCO                  | DEVCO           | 11th EDF                | AGENCE FRANCAISE DE DEVELOPPEMENT | France               | Congo (Brazzaville)                           | 29.980.000,00                      | 01-01-2019               | 31-12-2022             |
| 18           | 401429  | Projet d'Extension et de Densification Electrique des Réseaux (PEDER)                                                                                                      | AID.CTR.4014 29.01 | DEVCO                  | DEVCO           | 11th EDF                | AGENCE FRANCAISE DE DEVELOPPEMENT | France               | Benin                                         | 14.650.000,00                      | 01-06-2019               | 31-05-2023             |
| 19           | 397840  | SUNREF Nigeria                                                                                                                                                             | AID.CTR.3978 40.01 | DEVCO                  | DEVCO           | 11th EDF                | AGENCE FRANCAISE DE DEVELOPPEMENT | France               | Nigeria                                       | 9.700.000,00                       | 29-08-2018               | 28-04-2023             |
| 20           | 398573  | Supporting hydroelectric electricity generation increase in Vietnam                                                                                                        | SCR.CTR.3985 73.01 | DEVCO                  | DEVCO           | DCI_ASIA                | AGENCE FRANCAISE DE DEVELOPPEMENT | France               | Vietnam                                       | 2.140.000,00                       | 19-12-2018               | 18-12-2023             |
| 21           | 399029  | Supporting sustainable investments in the agricultural, energy and food production sector in Central Region of Cuba                                                        | SCR.CTR.3990 29.01 | DEVCO                  | DEVCO           | DCI_ALA                 | AGENCE FRANCAISE DE DEVELOPPEMENT | France               | Cuba                                          | 7.821.000,00                       | -                        | 03-01-2024             |
| 22           | 401543  | Supporting Tertiary Care and Nursing Education in India through Aga Khan New Health Institution and College of Nursing Project in Mumbai                                   | SCR.CTR.4015 43.01 | DEVCO                  | DEVCO           | DCI_ASIA                | AGENCE FRANCAISE DE DEVELOPPEMENT | France               | Asia                                          | 8.850.000,00                       | 24-12-2018               | 23-12-2024             |



| Contract No. |         | Contract Title                                                                                                                | Com L2 Local Key   | Reporting DG/TF | DG/TF In Charge | Instrument              | Complete name                                                              | Legal Entity Country | Benefitting Zone                   | Contracted / EU Contribution (Eur) | Start Date of Activities | End Date of Activities |
|--------------|---------|-------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|-----------------|-------------------------|----------------------------------------------------------------------------|----------------------|------------------------------------|------------------------------------|--------------------------|------------------------|
| 23           | 388571  | Transport, Waterways and Heritage Urban Project (TWHUP): Contributing to a resilient and democratic pathway for Yangon Region | SCR.CTR.3885 71.01 | DEVCO           | DEVCO           | DCI_ASIA                | AGENCE FRANCAISE DE DEVELOPPEMENT                                          | France               | Burma/Myanmar                      | 9.800.000,00                       | 08-11-2018               | 07-11-2023             |
| 24           | 397317  | VAFA/Composante 2 AFD : Appui à lagriculture contractuelle                                                                    | AID.CTR.3973 17.01 | DEVCO           | DEVCO           | 11th EDF                | AGENCE FRANCAISE DE DEVELOPPEMENT                                          | France               | Burkina Faso                       | 14.000.000,00                      | 26-07-2018               | 25-02-2023             |
| 25           | 398466  | Water Resources Management & Agro-ecological Transition for Cambodia - WAT4CAM                                                | SCR.CTR.3984 66.01 | DEVCO           | DEVCO           | DCI_ASIA                | AGENCE FRANCAISE DE DEVELOPPEMENT                                          | France               | Cambodia                           | 11.800.000,00                      | 24-12-2018               | 23-12-2025             |
| 26           | T03.148 | -                                                                                                                             | T03.148            | TF BEKOU        | TF BEKOU        | TF BEKOU                | AGENCE FRANCAISE DE DEVELOPPEMENT                                          | France               | Central African Republic           | 3.200.000,00                       | -                        | -                      |
| 27           | 399023  | Appui à la fiscalité, la gouvernance du territoire, la gouvernance financière de l'éducation                                  | AID.CTR.3990 23.01 | DEVCO           | DEVCO           | 11th EDF                | AGENCE FRANCAISE D'EXPERTISE TECHNIQUE INTERNATIONALE                      | France               | Haiti                              | 5.500.000,00                       | 13-07-2018               | 12-03-2021             |
| 28           | 388647  | Appui de l'Union Européenne à la Force Conjointe du G5 Sahel                                                                  | AID.CTR.3886 47.01 | DEVCO           | DEVCO           | 10th EDF                | AGENCE FRANCAISE D'EXPERTISE TECHNIQUE INTERNATIONALE                      | France               | Pan-African region                 | 5.000.000,00                       | 28-08-2017               | 27-08-2020             |
| 29           | 388647  | Appui de l'Union Européenne à la Force Conjointe du G5 Sahel                                                                  | AID.CTR.3886 47.01 | DEVCO           | DEVCO           | 11th EDF                | AGENCE FRANCAISE D'EXPERTISE TECHNIQUE INTERNATIONALE                      | France               | Pan-African region                 | 20.583.500,00                      | 28-08-2017               | 27-08-2020             |
| 30           | 401492  | Caribbean OCTs Resilience, Sustainable Energy and Marine Biodiversity Programme (ReSEMBiD)                                    | AID.CTR.4014 92.01 | DEVCO           | DEVCO           | 11th EDF                | AGENCE FRANCAISE D'EXPERTISE TECHNIQUE INTERNATIONALE                      | France               | Overseas countries and territories | 36.700.000,00                      | 01-01-2019               | 31-10-2023             |
| 31           | 383960  | EUROCLIMA+: Regional Climate Change and Environmental Sustainability programme with Latin America (Expertise France)          | SCR.CTR.3839 60.01 | DEVCO           | DEVCO           | DCI_ALA                 | AGENCE FRANCAISE D'EXPERTISE TECHNIQUE INTERNATIONALE                      | France               | Latin America Countries            | 3.000.000,00                       | 01-09-2016               | 30-06-2021             |
| 32           | 378772  | Gulf of Guinee inter-regional network                                                                                         | SCR.CTR.3787 72.01 | DEVCO           | DEVCO           | ICSP                    | AGENCE FRANCAISE D'EXPERTISE TECHNIQUE INTERNATIONALE                      | France               | West Africa Region                 | 1.662.201,23                       | 26-02-2018               | 25-02-2022             |
| 33           | 402982  | Improving port security in West and Central Africa                                                                            | SCR.CTR.4029 82.01 | DEVCO           | DEVCO           | ICSP                    | AGENCE FRANCAISE D'EXPERTISE TECHNIQUE INTERNATIONALE                      | France               | Miscellaneous Countries            | 8.500.000,00                       | 01-01-2019               | 31-12-2022             |
| 34           | 397722  | Projet d'appui d'appui aux corps de contrôle et à l'administration fiscale en République de Guinée                            | AID.CTR.3977 22.01 | DEVCO           | DEVCO           | 11th EDF                | AGENCE FRANCAISE D'EXPERTISE TECHNIQUE INTERNATIONALE                      | France               | Guinea (Conakry)                   | 2.600.000,00                       | 01-09-2018               | 31-08-2021             |
| 35           | T03.140 | -                                                                                                                             | T03.140            | TF BEKOU        | TF BEKOU        | TF BEKOU                | AGENCE FRANCAISE D'EXPERTISE TECHNIQUE INTERNATIONALE                      | France               | Central African Republic           | 2.428.970,15                       | -                        | -                      |
| 36           | T05.515 | -                                                                                                                             | T05.515            | TF AFRICA       | TF AFRICA       | TF AFRICA - W HOA       | AGENCE FRANCAISE D'EXPERTISE TECHNIQUE INTERNATIONALE                      | France               | Sudan                              | 4.000.000,00                       | -                        | -                      |
| 37           | T05.778 | -                                                                                                                             | T05.778            | TF AFRICA       | TF AFRICA       | TF AFRICA - W SAHEL     | AGENCE FRANCAISE D'EXPERTISE TECHNIQUE INTERNATIONALE                      | France               | Sub-Saharan Africa                 | 17.400.000,00                      | -                        | -                      |
| 38           | T05.512 | -                                                                                                                             | T05.512            | TF AFRICA       | TF AFRICA       | TF AFRICA - W SAHEL     | AGENCE FRANCAISE D'EXPERTISE TECHNIQUE INTERNATIONALE                      | France               | Mauritania                         | 5.578.754,00                       | -                        | -                      |
| 39           | T05.612 | -                                                                                                                             | T05.612            | TF AFRICA       | TF AFRICA       | TF AFRICA - W SAHEL EAC | AGENCE FRANCOPHONE POUR L'EDUCATION ET LA FORMATION TOUT AU LONG DE LA VIE | Belgium              | All Countries                      | 55.000,00                          | -                        | -                      |
| 40           | 400506  | Desarrollo económico sostenible y promoción de las PYMEs a nivel subnacional_AECID                                            | SCR.CTR.4005 06.01 | DEVCO           | DEVCO           | DCI_ALA                 | AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO           | Spain                | Peru                               | 4.800.000,00                       | 01-01-2019               | 30-04-2022             |
| 41           | 383999  | EUROCLIMA+ Regional Climate Change and Environmental Sustainability Programme with Latin America (AECID)                      | SCR.CTR.3839 99.01 | DEVCO           | DEVCO           | DCI_ALA                 | AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO           | Spain                | Latin America Countries            | 1.300.000,00                       | 01-09-2016               | 30-06-2022             |
| 42           | 401481  | Support to the Covenant of Mayors in Sub-Saharan Africa (CoM SSA) Phase III (AECID)                                           | SCR.CTR.4014 81.01 | DEVCO           | DEVCO           | DCI_ENER                | AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO           | Spain                | Sub-Saharan Africa                 | 8.908.000,00                       | 01-01-2019               | 30-06-2022             |
| 43           | 398762  | URBAYITI- eau et assainissement                                                                                               | AID.CTR.3987 62.01 | DEVCO           | DEVCO           | 11th EDF                | AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO           | Spain                | Haiti                              | 3.000.000,00                       | 13-12-2018               | 12-12-2021             |
| 44           | T06.20  | -                                                                                                                             | T06.20             | TF COLUMBIA     | TF COLUMBIA     | TF COLUMBIA             | AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO           | Spain                | Colombia                           | 6.500.000,00                       | -                        | -                      |

| Contract No. | Contract Title |                                                                                                                                                                      | Com L2 Local Key  | Reporting DG/TF | DG/TF In Charge | Instrument              | Complete name                                                                                                           | Legal Entity Country | Benefitting Zone            | Contracted / EU Contribution (Eur) | Start Date of Activities | End Date of Activities |
|--------------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------|------------------------------------|--------------------------|------------------------|
| 45           | T05.545        | -                                                                                                                                                                    | T05.545           | TF AFRICA       | TF AFRICA       | TF AFRICA - W HOA       | AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO                                                        | Spain                | Ethiopia                    | 3.050.000,00                       | -                        | -                      |
| 46           | T05.444        | -                                                                                                                                                                    | T05.444           | TF AFRICA       | TF AFRICA       | TF AFRICA - W SAHEL     | AGENCIA ESPANOLA DE COOPERACION INTERNACIONAL PARA EL DESARROLLO                                                        | Spain                | Mauritania                  | 10.000.000,00                      | -                        | -                      |
| 47           | T05.598        | -                                                                                                                                                                    | T05.598           | TF AFRICA       | TF AFRICA       | TF AFRICA - W SAHEL EAC | AGENCIA NACIONAL PARA A GESTAO DO PROGRAMA ERASMUS+ EDUCACAO E FORMACAO*ERASMUS+ EDUCATION AND TRAINING NATIONAL AGENCY | Portugal             | All Countries               | 60.000,00                          | -                        | -                      |
| 48           | T05.601        | -                                                                                                                                                                    | T05.601           | TF AFRICA       | TF AFRICA       | TF AFRICA - W SAHEL EAC | AGENTIA NATIONALA PENTRU PROGRAMECOMUNITARE IN DOMENIUL EDUCATIEI SI FORMARII PROFESIONALE*                             | Romania              | All Countries               | 80.000,00                          | -                        | -                      |
| 49           | T05.603        | -                                                                                                                                                                    | T05.603           | TF AFRICA       | TF AFRICA       | TF AFRICA - W SAHEL EAC | AN TUDARAS UM ARD OIDEACHAS*HIGHEREDUCATION AUTHORITY                                                                   | Ireland              | All Countries               | 50.000,00                          | -                        | -                      |
| 50           | T05.610        | -                                                                                                                                                                    | T05.610           | TF AFRICA       | TF AFRICA       | TF AFRICA - W SAHEL EAC | ANEFOR ASBL                                                                                                             | Luxembourg           | All Countries               | 20.000,00                          | -                        | -                      |
| 51           | T05.529        | -                                                                                                                                                                    | T05.529           | TF AFRICA       | TF AFRICA       | TF AFRICA - W HOA       | AUSTRIAN DEVELOPMENT AGENCY GMBH                                                                                        | Austria              | Pan-African region          | 35.000.000,00                      | -                        | -                      |
| 52           | 396771         | Construction du Pont sur la Cross River pour la facilitation du transport sur le corridor Bamenda-Mamfe-Ekok-Enugu                                                   | SCR.CTR.39671.01  | DEVCO           | DEVCO           | DCI_ACP                 | AFRICAN DEVELOPMENT BANK                                                                                                | Cote d'Ivoire        | Pan-African region          | 25.000.000,00                      | 01-11-2018               | 31-10-2022             |
| 53           | 402240         | Convention de Délégation UE-BAD : Projet hydroélectrique régional Ruzizi III - Ligne de transmission Kamanyola-Bujumbura Poste de transformation 220 kV de Bujumbura | AID.CTR.402240.01 | DEVCO           | DEVCO           | 11th EDF                | AFRICAN DEVELOPMENT BANK                                                                                                | Cote d'Ivoire        | Central Africa Region - EDF | 15.000.000,00                      | -                        | 31-01-2023             |
| 54           | 403675         | EU contribution to the African Legal Support Facility                                                                                                                | SCR.CTR.403675.01 | DEVCO           | DEVCO           | DCI_ACP                 | AFRICAN DEVELOPMENT BANK                                                                                                | Cote d'Ivoire        | Pan-African region          | 5.000.000,00                       | 01-01-2019               | 31-12-2022             |
| 55           | 401931         | Facility for Energy Inclusion (FEI)                                                                                                                                  | SCR.CTR.401931.01 | DEVCO           | DEVCO           | DCI_ENER                | AFRICAN DEVELOPMENT BANK                                                                                                | Cote d'Ivoire        | Miscellaneous Countries     | 40.242.000,00                      | 01-01-2019               | 31-12-2034             |
| 56           | 402399         | PAGODA for NIP contribution to Sanniquellie-Loguatu road                                                                                                             | AID.CTR.402399.01 | DEVCO           | DEVCO           | 11th EDF                | AFRICAN DEVELOPMENT BANK                                                                                                | Cote d'Ivoire        | Liberia                     | 6.000.000,00                       | 01-01-2019               | 30-04-2022             |
| 57           | 402318         | PAGODA for RIP contribution to Sanniquellie-Loguatu road                                                                                                             | AID.CTR.402318.01 | DEVCO           | DEVCO           | 11th EDF                | AFRICAN DEVELOPMENT BANK                                                                                                | Cote d'Ivoire        | Liberia                     | 14.200.000,00                      | -                        | -                      |
| 58           | 403553         | Programme Intégré de Développement et d'Adaptation au Changement climatique dans le Bassin du Niger (PIDACC/BN)                                                      | SCR.CTR.403553.01 | DEVCO           | DEVCO           | DCI_ACP                 | AFRICAN DEVELOPMENT BANK                                                                                                | Cote d'Ivoire        | Pan-African region          | 14.985.000,00                      | 01-02-2019               | 31-01-2025             |
| 59           | 401692         | Projet d'interconnexion des réseaux électriques du Cameroun et du Tchad (PIRECT)                                                                                     | AID.CTR.401692.01 | DEVCO           | DEVCO           | 11th EDF                | AFRICAN DEVELOPMENT BANK                                                                                                | Cote d'Ivoire        | Central Africa Region       | 30.000.000,00                      | -                        | 01-01-2023             |
| 60           | 395994         | Projet régional intégrateur du réseau routier dans le bassin du lac Tchad - Construction du pont sur le Logone entre Yagoua (Cameroun) et Bongor (Tchad)             | AID.CTR.395994.01 | DEVCO           | DEVCO           | 11th EDF                | AFRICAN DEVELOPMENT BANK                                                                                                | Cote d'Ivoire        | Central Africa Region - EDF | 40.946.200,00                      | 01-11-2018               | 31-10-2022             |
| 61           | 402350         | Trans-Gambia Corridor Project Phase II Construction Farafenni Senoba road in The Gambia                                                                              | AID.CTR.402350.01 | DEVCO           | DEVCO           | 11th EDF                | AFRICAN DEVELOPMENT BANK                                                                                                | Cote d'Ivoire        | Gambia                      | 16.000.000,00                      | -                        | -                      |
| 62           | 397340         | Trans-Saharan Backbone (TBS) Optical Fibre project                                                                                                                   | SCR.CTR.397340.01 | DEVCO           | DEVCO           | DCI_ACP                 | AFRICAN DEVELOPMENT BANK                                                                                                | Cote d'Ivoire        | Pan-African region          | 29.577.160,00                      | -                        | 30-12-2023             |
| 63           | 389710         | Acordo de Delegação com Instituto Camões para execução do projecto de Fortalecimento da Resiliência e da Segurança Alimentar e Nutricional em Angola.                | AID.CTR.389710.01 | DEVCO           | DEVCO           | 11th EDF                | CAMOE S - INSTITUTO DA COOPERACAO E DA LINGUA IP* C ICL                                                                 | Portugal             | Angola                      | 48.500.000,00                      | 09-05-2018               | 08-08-2022             |
| 64           | 383094         | Support for Drug Demand Reduction (DDR) in CARIFORUM                                                                                                                 | AID.CTR.383094.01 | DEVCO           | DEVCO           | 10th EDF                | CARIBBEAN COMMUNITY*                                                                                                    | Guyana               | Caribbean Region            | 149.523,00                         | 01-05-2017               | 30-04-2019             |

| Contract No. |        | Contract Title                                                                                                                                                                | Com L2 Local Key  | Reporting DG/TF | DG/TF In Charge | Instrument | Complete name                                                       | Legal Entity Country | Benefitting Zone                              | Contracted / EU Contribution (Eur) | Start Date of Activities | End Date of Activities |
|--------------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------------|-----------------|------------|---------------------------------------------------------------------|----------------------|-----------------------------------------------|------------------------------------|--------------------------|------------------------|
| 65           | 402198 | PAGoDA with CDB for the Road Maintenance and Management System in St Vincent and Grenadines                                                                                   | AID.CTR.402198.01 | DEVCO           | DEVCO           | 11th EDF   | CARIBBEAN DEVELOPMENT BANK*CDB                                      | Barbados             | Saint Vincent and the Grenadines              | 5.830.000,00                       | 13-12-2018               | 12-10-2022             |
| 66           | 399379 | Programme de Coopération Binational- composante "Développement du commerce et du secteur privé"                                                                               | AID.CTR.399379.01 | DEVCO           | DEVCO           | 11th EDF   | CARIBBEAN EXPORT DEVELOPMENT AGENCY*                                | Barbados             | Caribbean Region                              | 5.650.000,00                       | 07-05-2018               | 06-02-2022             |
| 67           | 386375 | Renforcement et Institutionnalisation de l'Observatoire des Forêts d'Afrique Centrale (RIOFAC)                                                                                | AID.CTR.386375.01 | DEVCO           | DEVCO           | 11th EDF   | CENTER FOR INTERNATIONAL FORESTRY RESERCH*                          | Indonesia            | Central Africa Region - EDF                   | 500.000,00                         | 07-07-2017               | 07-04-2022             |
| 68           | 396742 | Programme Estimate No. 1 under INCA                                                                                                                                           | AID.CTR.396742.01 | DEVCO           | DEVCO           | 11th EDF   | COMMISSION DE L'OCEAN INDIEN COI*                                   | Mauritius            | Eastern, Southern Africa and the Indian Ocean | 800.000,00                         | 19-12-2018               | 18-11-2021             |
| 69           | 395375 | COMESA Cross-Border Trade Initiative: facilitating small-scale trade across the borders                                                                                       | AID.CTR.395375.01 | DEVCO           | DEVCO           | 11th EDF   | COMMON MARKET FOR EASTERN AND SOUTHERN AFRICA*COMESA                | Zambia               | Eastern, Southern Africa and the Indian Ocean | 13.400.000,00                      | 09-05-2018               | 08-05-2022             |
| 70           | 377118 | COMESA Technical Cooperation Facility (TCF) - PAGoDa                                                                                                                          | AID.CTR.377118.01 | DEVCO           | DEVCO           | 11th EDF   | COMMON MARKET FOR EASTERN AND SOUTHERN AFRICA*COMESA                | Zambia               | Eastern, Southern Africa and the Indian Ocean | 496.080,00                         | 09-08-2016               | 08-08-2020             |
| 71           | 398349 | COMESA Trade Facilitation Programme                                                                                                                                           | AID.CTR.398349.01 | DEVCO           | DEVCO           | 11th EDF   | COMMON MARKET FOR EASTERN AND SOUTHERN AFRICA*COMESA                | Zambia               | Eastern, Southern Africa and the Indian Ocean | 47.800.000,00                      | 21-11-2018               | 20-05-2022             |
| 72           | 366266 | Global Action on Cybercrime extended (GLACY+)                                                                                                                                 | SCR.CTR.366266.01 | DEVCO           | DEVCO           | ICSP       | CONSEIL DE L' EUROPE*COUNCIL OF EUROPE                              | France               | Miscellaneous Countries                       | 3.000.000,00                       | 01-03-2016               | 28-02-2021             |
| 73           | 403604 | Colibri: Monitoring and controlling general aviation along the cocaine route                                                                                                  | SCR.CTR.403604.01 | DEVCO           | DEVCO           | ICSP       | CUSTOMS CO-OPERATION COUNCIL WORLD CUSTOM ORGANIZATION OMD          | Belgium              | Miscellaneous Countries                       | 2.800.000,00                       | 01-01-2019               | 31-12-2021             |
| 74           | 394827 | Harmonizing the classification of goods based on WCO standards to enhance African trade                                                                                       | SCR.CTR.394827.01 | DEVCO           | DEVCO           | DCI_ACP    | CUSTOMS CO-OPERATION COUNCIL WORLD CUSTOM ORGANIZATION OMD          | Belgium              | Pan-African region                            | 5.000.000,00                       | 25-09-2018               | 24-02-2022             |
| 75           | 400898 | 11th EDF EFFECT programme - PAGODA with GIZ                                                                                                                                   | AID.CTR.400898.01 | DEVCO           | DEVCO           | 11th EDF   | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Zambia                                        | 8.000.000,00                       | 01-01-2019               | 31-12-2022             |
| 76           | 385204 | Afikepo Nutrition Programme in Malawi - Improved Nutrition Education and Hygeine practices component                                                                          | AID.CTR.385204.01 | DEVCO           | DEVCO           | 11th EDF   | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Malawi                                        | 4.000.000,00                       | 01-08-2016               | 31-07-2021             |
| 77           | 403139 | ARISE Plus Cambodia                                                                                                                                                           | SCR.CTR.403139.01 | DEVCO           | DEVCO           | DCI_ASIA   | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Cambodia                                      | 7.350.000,00                       | 01-01-2019               | 30-06-2023             |
| 78           | 382850 | Citizen Engagement for Good Governance, Accountability and Rule of Law (CEGGA)                                                                                                | SCR.CTR.382850.01 | DEVCO           | DEVCO           | DCI_ASIA   | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Laos                                          | 3.000.000,00                       | 01-01-2017               | 31-12-2020             |
| 79           | 397825 | Delegation Agreement GIZ- Fondo Verde                                                                                                                                         | SCR.CTR.397825.01 | DEVCO           | DEVCO           | DCI_ALA    | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Central America Region                        | 20.000.000,00                      | 31-05-2022               | 31-05-2022             |
| 80           | 399979 | Desarrollo económico sostenible y promoción de las PYMEs a nivel subnacional                                                                                                  | SCR.CTR.399979.01 | DEVCO           | DEVCO           | DCI_ALA    | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Peru                                          | 4.700.000,00                       | 01-09-2018               | 30-04-2022             |
| 81           | 398952 | Developpement des chaînes de valeur agricoles et forestières dans la région de Diana                                                                                          | AID.CTR.398952.01 | DEVCO           | DEVCO           | 11th EDF   | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Madagascar                                    | 8.000.000,00                       | 29-08-2018               | 28-03-2023             |
| 82           | 400890 | Enhanced sustainable and gender-sensitive agricultural water management and irrigation systems for smallholder farmers in selected districts of the Lower Kafue sub-catchment | AID.CTR.400890.01 | DEVCO           | DEVCO           | 11th EDF   | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Zambia                                        | 12.000.000,00                      | 01-02-2019               | 30-09-2022             |
| 83           | 403255 | Environment, CC and DRM component Binational programme                                                                                                                        | AID.CTR.403255.01 | DEVCO           | DEVCO           | 11th EDF   | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Dominican Republic                            | 6.300.000,00                       | 01-12-2018               | 30-11-2022             |
| 84           | 383939 | EUROCLIMA+: Regional Climate Change and environmental sustainability programme with Latin America (GIZ)                                                                       | SCR.CTR.383939.01 | DEVCO           | DEVCO           | DCI_ALA    | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Latin America Countries                       | 4.300.000,00                       | 01-09-2016               | 31-12-2021             |
| 85           | 402635 | Fight against organised crime in West Africa: Combatting all types of trafficking (OCWAR-T)                                                                                   | AID.CTR.402635.01 | DEVCO           | DEVCO           | 11th EDF   | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | West Africa Region                            | 19.400.000,00                      | 01-02-2019               | 31-01-2023             |

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|--------------|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|-----------------|-------------------|---------------------------------------------------------------------|----------------------|-----------------------------------------------|------------------------------------|--------------------------|------------------------|
| 86           | 398638  | Fond Commun Multi Bailleurs dAppui à la Société Civile à Madagascar                                                                                                                                                                     | AID.CTR.3986 38.01 | DEVCO           | DEVCO           | 11th EDF          | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Madagascar                                    | 6.000.000,00                       | 01-06-2018               | 31-08-2022             |
| 87           | 402079  | Frexus: Improving security and climate resilience in a fragile context through the Water-Energy-Food Security Nexus                                                                                                                     | SCR.CTR.4020 79.01 | DEVCO           | DEVCO           | ICSP              | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Miscellaneous Countries                       | 4.000.000,00                       | 01-01-2019               | 31-12-2021             |
| 88           | 399352  | Gestion Intégrée du Complexe Transfrontalier W-Arly-Pendjari (GIC-WAP)                                                                                                                                                                  | AID.CTR.3993 52.01 | DEVCO           | DEVCO           | 11th EDF          | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | West Africa Region                            | 15.000.000,00                      | 31-07-2018               | 30-05-2023             |
| 89           | 399705  | GET.Pro: Supporting private sector investments in renewable energy and energy access                                                                                                                                                    | SCR.CTR.3997 05.01 | DEVCO           | DEVCO           | DCI_ENER          | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | ACP Countries                                 | 6.340.807,00                       | 01-04-2018               | 30-09-2021             |
| 90           | 404189  | Implementation of Components 1 and 4 of the project aimed to contribute to the adaptation of men, women and communities present in the upper basin of the Coco River to the effects of climate change and increased climate variability | SCR.CTR.4041 89.01 | DEVCO           | DEVCO           | DCI_ALA           | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Nicaragua                                     | 9.450.000,00                       | 20-12-2018               | 19-12-2023             |
| 91           | 385832  | KULIMA - More Income and Employment in Rural Areas (MIERA)                                                                                                                                                                              | AID.CTR.3858 32.01 | DEVCO           | DEVCO           | 11th EDF          | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Malawi                                        | 13.000.000,00                      | 01-09-2016               | 31-10-2021             |
| 92           | 398674  | MARKUP PAGODA with GIZ                                                                                                                                                                                                                  | AID.CTR.3986 74.01 | DEVCO           | DEVCO           | 11th EDF          | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Eastern, Southern Africa and the Indian Ocean | 3.720.000,00                       | 01-08-2018               | 31-07-2022             |
| 93           | 402306  | Programme de bourses de formation RIFFEAC- ECOFAC 6                                                                                                                                                                                     | AID.CTR.4023 06.01 | DEVCO           | DEVCO           | 11th EDF          | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Central Africa Region - EDF                   | 4.500.000,00                       | 01-09-2017               | 31-03-2022             |
| 94           | 402072  | Projet d'appui à l'amélioration de la compétitivité de la filière ananas au Togo (PrAACoFAT)                                                                                                                                            | AID.CTR.4020 72.01 | DEVCO           | DEVCO           | 11th EDF          | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Togo                                          | 4.700.000,00                       | 07-12-2018               | 06-12-2022             |
| 95           | 399149  | Promoting Trade in West Africa II (WATIP II)                                                                                                                                                                                            | AID.CTR.3991 49.01 | DEVCO           | DEVCO           | 11th EDF          | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | West Africa Region                            | 15.000.000,00                      | 30-09-2018               | 29-09-2022             |
| 96           | 398749  | Promotion des chaines de valeur adaptées au changement climatique                                                                                                                                                                       | AID.CTR.3987 49.01 | DEVCO           | DEVCO           | 11th EDF          | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Madagascar                                    | 7.500.000,00                       | 31-07-2018               | 30-01-2022             |
| 97           | 396225  | Regional Project on Peace and Security in the Great Lakes Region                                                                                                                                                                        | AID.CTR.3962 25.01 | DEVCO           | DEVCO           | 11th EDF          | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Eastern, Southern Africa and the Indian Ocean | 8.500.000,00                       | 28-08-2018               | 27-12-2021             |
| 98           | 398231  | Resilience Against Climate Change, Components 1&2                                                                                                                                                                                       | AID.CTR.3982 31.01 | DEVCO           | DEVCO           | 11th EDF          | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Ghana                                         | 17.000.000,00                      | 01-09-2018               | 31-12-2024             |
| 99           | 398485  | Strengthening the National-Regional Linkages in SADC (SNRL)                                                                                                                                                                             | AID.CTR.3984 85.01 | DEVCO           | DEVCO           | 11th EDF          | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Eastern, Southern Africa and the Indian Ocean | 6.500.000,00                       | 01-09-2018               | 30-11-2021             |
| 100          | 398532  | Support in the sectoral implementation of its Nationally Determined Contribution through Climate Smart Agriculture, Uganda (ProCSA)                                                                                                     | SCR.CTR.3985 32.01 | DEVCO           | DEVCO           | DCI_ENV           | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Uganda                                        | 5.000.000,00                       | 30-08-2018               | 29-08-2022             |
| 101          | 402633  | Support to ECOWAS Peace and Security Architecture and Operations (EPSAO) -                                                                                                                                                              | AID.CTR.4026 33.01 | DEVCO           | DEVCO           | 11th EDF          | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | West Africa Region                            | 16.400.000,00                      | 01-02-2019               | 31-01-2023             |
| 102          | 401471  | Support to the Covenant of Mayors in Sub-Saharan Africa- Phase III (GIZ)                                                                                                                                                                | SCR.CTR.4014 71.01 | DEVCO           | DEVCO           | DCI_ENER          | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Sub-Saharan Africa                            | 9.830.000,00                       | 01-01-2019               | 30-11-2021             |
| 103          | 402257  | Support to the Implementation of the MNSSP II (DA with GIZ under SoSuRe)                                                                                                                                                                | AID.CTR.4022 57.01 | DEVCO           | DEVCO           | 11th EDF          | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Malawi                                        | 3.000.000,00                       | 01-03-2019               | 30-09-2021             |
| 104          | 403511  | Support to the NAMA Facility                                                                                                                                                                                                            | SCR.CTR.4035 11.01 | DEVCO           | DEVCO           | DCI_ENV           | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Miscellaneous Countries                       | 10.000.000,00                      | 21-12-2018               | 20-12-2023             |
| 105          | 399751  | Support to the Regional Centre for Surveillance & Disease Control                                                                                                                                                                       | AID.CTR.3997 51.01 | DEVCO           | DEVCO           | 11th EDF          | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | West Africa Region                            | 4.000.000,00                       | 01-01-2019               | 30-06-2021             |
| 106          | 397180  | West Africa Competitiveness programme - Nigeria component                                                                                                                                                                               | AID.CTR.3971 80.01 | DEVCO           | DEVCO           | 11th EDF          | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Nigeria                                       | 9.000.000,00                       | 31-07-2018               | 30-07-2022             |
| 107          | T05.640 | -                                                                                                                                                                                                                                       | T05.640            | TF AFRICA       | TF AFRICA       | TF AFRICA - W HOA | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH* | Germany              | Sub-Saharan Africa                            | 20.000.000,00                      | -                        | -                      |

| Contract No. | Contract Title |                                                                                                                                                                         | Com L2 Local Key   | Reporting DG/TF | DG/TF In Charge | Instrument              | Complete name                                                                    | Legal Entity Country | Benefitting Zone                              | Contracted / EU Contribution (Eur) | Start Date of Activities | End Date of Activities |
|--------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|-----------------|-------------------------|----------------------------------------------------------------------------------|----------------------|-----------------------------------------------|------------------------------------|--------------------------|------------------------|
| 108          | T05.652        | -                                                                                                                                                                       | T05.652            | TF AFRICA       | TF AFRICA       | TF AFRICA - W HOA       | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*              | Germany              | Uganda                                        | 10.000.000,00                      | -                        | -                      |
| 109          | T05.742        | -                                                                                                                                                                       | T05.742            | TF AFRICA       | TF AFRICA       | TF AFRICA - W NAFR      | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*              | Germany              | Pan-African region                            | 8.613.500,00                       | -                        | -                      |
| 110          | T05.176        | -                                                                                                                                                                       | T05.176            | TF AFRICA       | TF AFRICA       | TF AFRICA - W SAHEL     | DEUTSCHE GESELLSCHAFT FUR INTERNATIONALE ZUSAMMENARBEIT (GIZ) GMBH*              | Germany              | Burkina Faso                                  | 5.000.000,00                       | -                        | -                      |
| 111          | T05.613        | -                                                                                                                                                                       | T05.613            | TF AFRICA       | TF AFRICA       | TF AFRICA - W SAHEL EAC | DEUTSCHER AKADEMISCHER AUSTAUSCHDIENST EV* DAAD GERMAN ACADEMIC EXCHANGE SERVICE | Germany              | All Countries                                 | 970.000,00                         | -                        | -                      |
| 112          | T05.615        | -                                                                                                                                                                       | T05.615            | TF AFRICA       | TF AFRICA       | TF AFRICA - W SAHEL EAC | DUM ZAHRANICNI SPOLUPRACE*                                                       | Czech Republic       | All Countries                                 | 30.000,00                          | -                        | -                      |
| 113          | 395065         | Increase of Programme Estimate 1 amount, to allow for final payment following finalisation of final audit                                                               | AID.CTR.3950 65.01 | DEVCO           | DEVCO           | 10th EDF                | EAST AFRICAN COMMUNITY* EAC                                                      | Tanzania             | Eastern, Southern Africa and the Indian Ocean | 2.638,46                           | 21-01-2018               | 20-02-2018             |
| 114          | 399219         | Convention de délégation ENABEL                                                                                                                                         | AID.CTR.3992 19.01 | DEVCO           | DEVCO           | 11th EDF                | ENABEL, BELGIAN DEVELOPMENT AGENCY                                               | Belgium              | Benin                                         | 7.000.000,00                       | 23-10-2018               | 22-10-2022             |
| 115          | 375690         | Programme d'appui au système de santé à travers l'outil FBP (UE-PASS-FBP)                                                                                               | AID.CTR.3756 90.01 | DEVCO           | DEVCO           | 11th EDF                | ENABEL, BELGIAN DEVELOPMENT AGENCY                                               | Belgium              | Burundi                                       | 1.171.650,00                       | 19-11-2019               | 30-04-2020             |
| 116          | 396589         | Programme de Développement et d'Assainissement Urbain en Guinée (SANITA) Assainissement pour Tous                                                                       | AID.CTR.3965 89.01 | DEVCO           | DEVCO           | 11th EDF                | ENABEL, BELGIAN DEVELOPMENT AGENCY                                               | Belgium              | Guinea (Conakry)                              | 35.150.000,00                      | 27-04-2018               | 26-12-2022             |
| 117          | 399415         | RIMDIR - Appui aux infrastructures rurales productives Enabel (Enabel)                                                                                                  | AID.CTR.3994 15.01 | DEVCO           | DEVCO           | 11th EDF                | ENABEL, BELGIAN DEVELOPMENT AGENCY                                               | Belgium              | Mauritania                                    | 25.000.000,00                      | 27-10-2018               | 26-06-2023             |
| 118          | T05.637        | -                                                                                                                                                                       | T05.637            | TF AFRICA       | TF AFRICA       | TF AFRICA - W NAFR      | ENABEL, BELGIAN DEVELOPMENT AGENCY                                               | Belgium              | Morocco                                       | 4.580.000,00                       | -                        | -                      |
| 119          | T05.747        | -                                                                                                                                                                       | T05.747            | TF AFRICA       | TF AFRICA       | TF AFRICA - W SAHEL     | ENABEL, BELGIAN DEVELOPMENT AGENCY                                               | Belgium              | Gambia                                        | 7.000.000,00                       | -                        | -                      |
| 120          | T05.614        | -                                                                                                                                                                       | T05.614            | TF AFRICA       | TF AFRICA       | TF AFRICA - W SAHEL     | ENABEL, BELGIAN DEVELOPMENT AGENCY                                               | Belgium              | Guinea (Conakry)                              | 35.000.000,00                      | -                        | -                      |
| 121          | T05.767        | -                                                                                                                                                                       | T05.767            | TF AFRICA       | TF AFRICA       | TF AFRICA - W SAHEL     | ENABEL, BELGIAN DEVELOPMENT AGENCY                                               | Belgium              | Niger                                         | 6.895.000,00                       | -                        | -                      |
| 122          | 400633         | Addendum 1 to Delegation Agreement 2015/370-485: Support for Mongolian Economic Diversification through SME Access to Finance (the Programme) Extension (the Extension) | SCR.CTR.4006 33.01 | DEVCO           | DEVCO           | DCI_ASIA                | EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT                                 | United Kingdom       | Mongolia                                      | 2.140.000,00                       | 19-12-2018               | 18-01-2026             |
| 123          | 396667         | Addendum 2 to Contract 2012/295914 "EU contribution to to EBRD - CSF Monitoring"                                                                                        | SCR.CTR.3966 67.01 | DEVCO           | DEVCO           | INSC                    | EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT                                 | United Kingdom       | Ukraine                                       | 250.000,00                         | 23-04-2018               | 22-01-2019             |
| 124          | 395458         | Advice for Small Businesses in Turkmenistan                                                                                                                             | SCR.CTR.3954 58.01 | DEVCO           | DEVCO           | DCI_ASIA                | EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT                                 | United Kingdom       | Turkmenistan                                  | 5.341.440,00                       | 14-09-2018               | 13-03-2025             |
| 125          | 403782         | ERA additional contribution - donors conference 2018 (addendum II to contract 2015/369-085)                                                                             | SCR.CTR.4037 82.01 | DEVCO           | DEVCO           | INSC                    | EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT                                 | United Kingdom       | Miscellaneous Countries                       | 5.000.000,00                       | 17-12-2018               | 16-12-2022             |
| 126          | 404066         | Ukraine - Addendum 3 - EU Contribution to EBRD - CSF Monitoring - Contract 295-914                                                                                      | SCR.CTR.4040 66.01 | DEVCO           | DEVCO           | INSC                    | EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT                                 | United Kingdom       | Ukraine                                       | 250.000,00                         | 23-04-2018               | 22-04-2020             |
| 127          | 398766         | Programme to combat deforestation in the context of climate change mitigation                                                                                           | SCR.CTR.3987 66.01 | DEVCO           | DEVCO           | DCI_ENV                 | EUROPEAN FOREST INSTITUTE                                                        | Finland              | Miscellaneous Countries                       | 6.000.000,00                       | 01-01-2018               | 31-10-2023             |
| 128          | T05.611        | -                                                                                                                                                                       | T05.611            | TF AFRICA       | TF AFRICA       | TF AFRICA - W           | EUROPESE PROGRAMMA'S VOOR ONDERWIJS OPLEIDING EN SAMENWERKING VZW*EPOS           | Belgium              | All Countries                                 | 56.000,00                          | -                        | -                      |

| Contract No. | Contract Title | Com L2 Local Key                                                                                                                                                                                                           | Report ing DG/TF   | DG/TF In Charge | Instrumen t | Complete name           | Legal Entity Country                                                                                                  | Benefitting Zone | Contracted / EU Contribution (Eur) | Start Date of Activities | End Date of Activities |            |
|--------------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|-------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------|------------------|------------------------------------|--------------------------|------------------------|------------|
|              |                |                                                                                                                                                                                                                            |                    |                 |             | SAHEL EAC               |                                                                                                                       |                  |                                    |                          |                        |            |
| 129          | 387999         | Action against Trafficking in Persons and Smuggling of Migrants in Nigeria                                                                                                                                                 | AID.CTR.3879 99.01 | DEVCO           | DEVCO       | 11th EDF                | FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRATION AND PUBLIC POLICIES | Spain            | Nigeria                            | 8.300.000,00             | 04-06-2018             | 03-06-2022 |
| 130          | 384266         | EUROCLIMA+: Regional Climate Change and environmental sustainability programme with Latin America (FIAPP)                                                                                                                  | SCR.CTR.3842 66.01 | DEVCO           | DEVCO       | DCI_ALA                 | FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRATION AND PUBLIC POLICIES | Spain            | Latin America Countries            | 4.200.000,00             | 03-04-2017             | 02-01-2023 |
| 131          | 402415         | European Members states consortium for EU law enforcement support for the fight against drugs and organized crime in Peru                                                                                                  | SCR.CTR.4024 15.01 | DEVCO           | DEVCO       | DCI_ALA                 | FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRATION AND PUBLIC POLICIES | Spain            | Peru                               | 6.800.000,00             | 07-01-2019             | 06-11-2022 |
| 132          | 402376         | Proyecto de Intercambio de expertos/asistencia técnica sobre Energías Renovables y Eficiencia Energética                                                                                                                   | SCR.CTR.4023 76.01 | DEVCO           | DEVCO       | DCI_ALA                 | FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRATION AND PUBLIC POLICIES | Spain            | Cuba                               | 4.000.000,00             | 14-12-2018             | 13-06-2022 |
| 133          | T05.485        | -                                                                                                                                                                                                                          | T05.485            | TF AFRICA       | TF AFRICA   | TF AFRICA - W SAHEL     | FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRATION AND PUBLIC POLICIES | Spain            | Burkina Faso                       | 6.385.897,00             | -                      | -          |
| 134          | T05.505        | -                                                                                                                                                                                                                          | T05.505            | TF AFRICA       | TF AFRICA   | TF AFRICA - W SAHEL     | FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRATION AND PUBLIC POLICIES | Spain            | Mali                               | 5.929.971,00             | -                      | -          |
| 135          | T05.678        | -                                                                                                                                                                                                                          | T05.678            | TF AFRICA       | TF AFRICA   | TF AFRICA - W SAHEL     | FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRATION AND PUBLIC POLICIES | Spain            | Niger                              | 5.887.729,00             | -                      | -          |
| 136          | T05.557        | -                                                                                                                                                                                                                          | T05.557            | TF AFRICA       | TF AFRICA   | TF AFRICA - W SAHEL     | FUNDACION INTERNACIONAL Y PARA IBEROAMERICA DE ADMINISTRACION Y POLITICAS PUBLICAS*ADMINISTRATION AND PUBLIC POLICIES | Spain            | Senegal                            | 6.392.030,00             | -                      | -          |
| 137          | T05.593        | -                                                                                                                                                                                                                          | T05.593            | TF AFRICA       | TF AFRICA   | TF AFRICA - W SAHEL EAC | IDRYMA KRATIKON YPOTROFION*STATE SCHOLARSHIPS FOUNDATION                                                              | Greece           | All Countries                      | 33.000,00                | -                      | -          |
| 138          | T05.602        | -                                                                                                                                                                                                                          | T05.602            | TF AFRICA       | TF AFRICA   | TF AFRICA - W SAHEL EAC | INDIRE ISTITUTO NAZIONALE DI DOCUMENTAZION PER L'INNOVAZIONE E LA RICERCA EDUCATIVA*                                  | Italy            | All Countries                      | 150.000,00               | -                      | -          |
| 139          | 403928         | Delegation agreement BID - CIF Agricultural Competitiveness Program Suriname                                                                                                                                               | AID.CTR.4039 28.01 | DEVCO           | DEVCO       | 11th EDF                | INTER-AMERICAN DEVELOPMENT BANK*                                                                                      | USA              | Suriname                           | 2.350.000,00             | 12-03-2019             | 12-09-2021 |
| 140          | 398427         | Enhancing safeguards capabilities related to verification and monitoring activities in the Islamic Republic of Iran                                                                                                        | SCR.CTR.3984 27.01 | DEVCO           | DEVCO       | INSC                    | INTERNATIONAL ATOMIC ENERGY AGENCY*                                                                                   | Austria          | Iran                               | 2.499.510,00             | 27-09-2018             | 26-09-2021 |
| 141          | 404520         | Administration Agreement between the EC and the IBRD concerning the Global Knowledge Program on Migration and Development Multi-Donor Trust Fund (Trust Fund No. 073246                                                    | SCR.CTR.4045 20.01 | DEVCO           | DEVCO       | DCI_MIGR                | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT                                                                 | USA              | Miscellaneous Countries            | 5.000.000,00             | 21-12-2018             | 20-12-2022 |
| 142          | 395327         | Administration Agreement between the EC and the International Bank for Reconstruction and Development and the International Development Association concerning the ARTF (No.TF050576) Donor Reference No. ACA/2018/395-327 | SCR.CTR.3953 27.01 | DEVCO           | DEVCO       | DCI_ASIA                | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT                                                                 | USA              | Afghanistan                        | 8.000.000,00             | 15-07-2018             | 14-01-2021 |

| Contract No. |            | Contract Title                                                                                                                                                                                                                                          | Com L2 Local Key   | Report ing DG/TF | DG/TF In Charge | Instrument        | Complete name                                                                                          | Legal Entity Country | Benefitting Zone        | Contracted / EU Contribution (Eur) | Start Date of Activities | End Date of Activities |
|--------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------|-----------------|-------------------|--------------------------------------------------------------------------------------------------------|----------------------|-------------------------|------------------------------------|--------------------------|------------------------|
| 143          | 399169     | Administration Agreement between the European Commission and the International Bank for Reconstruction and Development and the International Development Association concerning the Strengthening PFM Oversight and Accountability Institutions in Iraq | SCR.CTR.3991.69.01 | DEVCO            | DEVCO           | DCI_ASIA          | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT                                                  | USA                  | Iraq                    | 15.500.000,00                      | 02-03-2018               | 01-03-2021             |
| 144          | 396101     | Administration Agreement with World Bank: Public Service Delivery, Financial Management, Coordination & Monitoring Component of the Multi-Donor Trust Fund Programme in Borno state                                                                     | AID.CTR.3961.01.01 | DEVCO            | DEVCO           | 11th EDF          | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT                                                  | USA                  | Nigeria                 | 13.000.000,00                      | 16-03-2018               | 15-01-2021             |
| 145          | 404406     | Caribbean Regional Resilience Building Facility Single-Donor Trust Fund                                                                                                                                                                                 | AID.CTR.4044.06.01 | DEVCO            | DEVCO           | 11th EDF          | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT                                                  | USA                  | Caribbean Region        | 27.775.000,00                      | 21-12-2018               | 20-12-2027             |
| 146          | 394837     | EDF contribution to the Global Partnership for Education 2017 - Amendment n°3                                                                                                                                                                           | AID.CTR.3948.37.01 | DEVCO            | DEVCO           | 11th EDF          | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT                                                  | USA                  | ACP Countries           | 100.000.000,00                     | 19-12-2017               | 18-12-2022             |
| 147          | 401647     | Fergana Valley Water Resources Management Project                                                                                                                                                                                                       | SCR.CTR.4016.47.01 | DEVCO            | DEVCO           | DCI_ASIA          | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT                                                  | USA                  | Uzbekistan              | 14.500.000,00                      | 20-09-2017               | 19-07-2024             |
| 148          | 389225     | Global Procurement Partnership                                                                                                                                                                                                                          | SCR.CTR.3892.25.01 | DEVCO            | DEVCO           | DCI_HUMAN         | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT                                                  | USA                  | Miscellaneous Countries | 2.000.000,00                       | 31-05-2018               | 30-01-2022             |
| 149          | 399150     | Improved Trade Facilitation in West Africa - AA with the World Bank                                                                                                                                                                                     | AID.CTR.3991.50.01 | DEVCO            | DEVCO           | 11th EDF          | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT                                                  | USA                  | West Africa Region      | 4.500.000,00                       | 12-10-2018               | 11-10-2023             |
| 150          | 402868     | Investment in Transport Infrastructure - Administration Agreement with WB                                                                                                                                                                               | AID.CTR.4028.68.01 | DEVCO            | DEVCO           | 11th EDF          | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT                                                  | USA                  | Ghana                   | 35.000.000,00                      | 31-12-2018               | 30-01-2025             |
| 151          | 400642     | Lao PDR Public Finance Management Reform Programme Trust Fund                                                                                                                                                                                           | SCR.CTR.4006.42.01 | DEVCO            | DEVCO           | DCI_ASIA          | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT                                                  | USA                  | Laos                    | 4.900.000,00                       | 14-09-2018               | 13-09-2022             |
| 152          | 404205     | Livestock Sector Development Project                                                                                                                                                                                                                    | SCR.CTR.4042.05.01 | DEVCO            | DEVCO           | DCI_ASIA          | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT                                                  | USA                  | Uzbekistan              | 14.500.000,00                      | 24-12-2018               | 23-12-2022             |
| 153          | 399541     | Madagascar Statistical Capacity Building Single-Donor Trust Fund                                                                                                                                                                                        | AID.CTR.3995.41.01 | DEVCO            | DEVCO           | 11th EDF          | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT                                                  | USA                  | Madagascar              | 2.000.000,00                       | 05-09-2018               | 04-06-2020             |
| 154          | SI2.782767 | -                                                                                                                                                                                                                                                       | SI2.782767         | DEVCO            | ENV             | DCI_ENV           | INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT                                                  | USA                  | Not Available           | 2.700.000,00                       | -                        | -                      |
| 155          | 396349     | Wildlife law enforcement in targeted countries and international coordination improved : support to ICCWC through Interpol                                                                                                                              | SCR.CTR.3963.49.01 | DEVCO            | DEVCO           | DCI_ENV           | INTERNATIONAL CRIMINAL POLICE ORGANIZATION INTERPOL*ORGANISATION INTERNATIONALE POLICE CRIMINELLE OIPC | France               | Miscellaneous Countries | 6.525.000,00                       | 13-12-2018               | 12-12-2022             |
| 156          | 399019     | ABC fund                                                                                                                                                                                                                                                | AID.CTR.3990.19.01 | DEVCO            | DEVCO           | 11th EDF          | INTERNATIONAL FUND FOR AGRICULTURALDEVELOPMENT*IFAD                                                    | Italy                | ACP Countries           | 45.750.000,00                      | 18-12-2018               | 17-12-2033             |
| 157          | 400448     | Platform for Remittances, Investments and Migrants Entrepreneurship in Africa PRIME AFRICA                                                                                                                                                              | SCR.CTR.4004.48.01 | DEVCO            | DEVCO           | DCI_MIGR          | INTERNATIONAL FUND FOR AGRICULTURALDEVELOPMENT*IFAD                                                    | Italy                | Miscellaneous Countries | 15.000.000,00                      | 01-01-2019               | 31-12-2023             |
| 158          | 360968     | Putting Research into Use for Nutrition, Sustainable Agriculture and Resilience (PRUNARS)                                                                                                                                                               | SCR.CTR.3609.68.01 | DEVCO            | DEVCO           | DCI_FOOD          | INTERNATIONAL FUND FOR AGRICULTURALDEVELOPMENT*IFAD                                                    | Italy                | Miscellaneous Countries | 10.000.000,00                      | 26-11-2015               | 25-11-2021             |
| 159          | 403099     | Support to Farmers Organisations for ACP                                                                                                                                                                                                                | AID.CTR.4030.99.01 | DEVCO            | DEVCO           | 11th EDF          | INTERNATIONAL FUND FOR AGRICULTURALDEVELOPMENT*IFAD                                                    | Italy                | ACP Countries           | 40.000.000,00                      | 01-01-2019               | 31-12-2023             |
| 160          | T05.514    | -                                                                                                                                                                                                                                                       | T05.514            | TF AFRICA        | TF AFRICA       | TF AFRICA - W HOA | INTERNATIONAL FUND FOR AGRICULTURALDEVELOPMENT*IFAD                                                    | Italy                | Sudan                   | 8.750.000,00                       | -                        | -                      |
| 161          | 402430     | "INTER PARES - Parliaments in Partnership" - EU Global Project to Strengthen the Capacity of Parliaments                                                                                                                                                | SCR.CTR.4024.30.02 | DEVCO            | DEVCO           | EIDHR             | INTERNATIONAL INSTITUTE FOR DEMOCRACY AND ELECTORAL ASSISTANCE                                         | Sweden               | Miscellaneous Countries | 5.000.000,00                       | 31-12-2021               | 31-12-2021             |
| 162          | 399259     | STEP2Democracy Support to Electoral Processes and Democracy in Myanmar II                                                                                                                                                                               | SCR.CTR.3992.59.01 | DEVCO            | DEVCO           | DCI_ASIA          | INTERNATIONAL INSTITUTE FOR DEMOCRACY AND ELECTORAL ASSISTANCE                                         | Sweden               | Burma/Myanmar           | 10.000.000,00                      | 31-07-2018               | 30-11-2021             |
| 163          | 401178     | Support to the implementation of the programme "Support to consolidation of democracy in Mozambique-EDF/2018/040-700"                                                                                                                                   | AID.CTR.4011.78.01 | DEVCO            | DEVCO           | 11th EDF          | INTERNATIONAL INSTITUTE FOR DEMOCRACY AND ELECTORAL ASSISTANCE                                         | Sweden               | Mozambique              | 6.256.000,00                       | 01-04-2018               | 31-08-2023             |
| 164          | 375202     | Skills 21 Empowering citizens for inclusive and sustainable growth                                                                                                                                                                                      | SCR.CTR.3752.02.01 | DEVCO            | DEVCO           | DCI_ASIA          | INTERNATIONAL LABOUR ORGANIZATION*ILO ORGANISATION INTERNATIONALE DU TRAVAIL OIT                       | Switzerland          | Bangladesh              | 3.000.000,00                       | 01-01-2017               | 30-11-2020             |

| Contract No. |         | Contract Title                                                                                                                                                                                        | Com L2 Local Key   | Reporti ng DG/TF | DG/TF In Charge | Instrumen t        | Complete name                                                                             | Legal Entity Country | Benefitting Zone                              | Contracted / EU Contribution (Eur) | Start Date of Activities | End Date of Activities |
|--------------|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------|-----------------|--------------------|-------------------------------------------------------------------------------------------|----------------------|-----------------------------------------------|------------------------------------|--------------------------|------------------------|
| 165          | 383053  | European Union Grant Agreement for Pillar Assessed Organisations(PA Grant Agreement) FED/2016/383-053                                                                                                 | AID.CTR.3830 53.01 | DEVCO            | DEVCO           | 11th EDF           | INTERNATIONAL MONETARY FUND*IMF FONDS MONETAIRE INTERNATIONAL FMI                         | USA                  | Caribbean Region                              | 1.000.000,00                       | 01-01-2017               | 30-04-2019             |
| 166          | 374193  | IMF Grant Agreement: Swaziland Public Finance Management Reform                                                                                                                                       | AID.CTR.3741 93.01 | DEVCO            | DEVCO           | 10th EDF           | INTERNATIONAL MONETARY FUND*IMF FONDS MONETAIRE INTERNATIONAL FMI                         | USA                  | Eswatini                                      | 410.000,00                         | 24-05-2016               | 23-01-2020             |
| 167          | 400134  | ECHO/-CR/EDF/2018/01002 - NFI Prepositioning to Reinforce the Caribbean Emergency Preparedness & Response Capacities                                                                                  | AID.CTR.4001 34.01 | DEVCO            | ECHO            | 11th EDF           | INTERNATIONAL ORGANIZATION FOR MIGRATION                                                  | Belgium              | Haiti                                         | 400.000,00                         | 01-07-2018               | 29-06-2019             |
| 168          | 404016  | Enhancing Resilience in Vulnerable Communities in Yemen                                                                                                                                               | SCR.CTR.4040 16.01 | DEVCO            | DEVCO           | DCI_ASIA           | INTERNATIONAL ORGANIZATION FOR MIGRATION                                                  | Belgium              | Yemen                                         | 5.000.000,00                       | 01-01-2019               | 31-12-2020             |
| 169          | 381126  | Improving reintegration of returnees in Bangladesh                                                                                                                                                    | SCR.CTR.3811 26.01 | DEVCO            | DEVCO           | DCI_ASIA           | INTERNATIONAL ORGANIZATION FOR MIGRATION                                                  | Belgium              | Bangladesh                                    | 3.000.000,00                       | 13-04-2017               | 12-04-2021             |
| 170          | 400779  | Regional Evidence for Migration Analysis and Policy (REMAP) Asia and the Middle East                                                                                                                  | SCR.CTR.4007 79.01 | DEVCO            | DEVCO           | DCI_MIGR           | INTERNATIONAL ORGANIZATION FOR MIGRATION                                                  | Belgium              | Asia                                          | 12.000.000,00                      | 10-10-2018               | 09-10-2021             |
| 171          | 383197  | Reintegration and Development Assistance in Afghanistan                                                                                                                                               | SCR.CTR.3831 97.02 | DEVCO            | DEVCO           | DCI_ASIA           | INTERNATIONAL ORGANIZATION FOR MIGRATION                                                  | Belgium              | Afghanistan                                   | 12.000.000,00                      | 15-03-2017               | 14-03-2021             |
| 172          | 399778  | SAFE RETURN - Reintegration and recovery assistance in areas of return in Iraq (AWDA AMINA)                                                                                                           | SCR.CTR.3997 78.01 | DEVCO            | DEVCO           | DCI_MIGR           | INTERNATIONAL ORGANIZATION FOR MIGRATION                                                  | Belgium              | Iraq                                          | 6.000.000,00                       | 05-12-2018               | 04-12-2020             |
| 173          | 397750  | Secure cross border social economic and commercial activities in the Great Lakes region                                                                                                               | AID.CTR.3977 50.01 | DEVCO            | DEVCO           | 11th EDF           | INTERNATIONAL ORGANIZATION FOR MIGRATION                                                  | Belgium              | Eastern, Southern Africa and the Indian Ocean | 19.800.000,00                      | 01-12-2018               | 30-11-2021             |
| 174          | 318778  | Support to free movement of persons and migration in West Africa                                                                                                                                      | AID.CTR.3187 78.01 | DEVCO            | DEVCO           | 10th EDF           | INTERNATIONAL ORGANIZATION FOR MIGRATION                                                  | Belgium              | West Africa Region                            | 1.083.260,00                       | 31-05-2013               | 29-02-2020             |
| 175          | T05.643 | -                                                                                                                                                                                                     | T05.643            | TF AFRICA        | TF AFRICA       | TF AFRICA - W HOA  | INTERNATIONAL ORGANIZATION FOR MIGRATION                                                  | Belgium              | Djibouti                                      | 8.000.000,00                       | -                        | -                      |
| 176          | T05.725 | -                                                                                                                                                                                                     | T05.725            | TF AFRICA        | TF AFRICA       | TF AFRICA - W HOA  | INTERNATIONAL ORGANIZATION FOR MIGRATION                                                  | Belgium              | Djibouti                                      | 6.921,88                           | -                        | -                      |
| 177          | T05.793 | -                                                                                                                                                                                                     | T05.793            | TF AFRICA        | TF AFRICA       | TF AFRICA - W NAFR | INTERNATIONAL ORGANIZATION FOR MIGRATION                                                  | Belgium              | North Africa                                  | 8.000.000,00                       | -                        | -                      |
| 178          | 402810  | Funding of the 2019 ISTC Administrative Operating Budget (AOB), Supplemental Budgets (SBs), and activities                                                                                            | SCR.CTR.4028 10.01 | DEVCO            | DEVCO           | ICSP               | INTERNATIONAL SCIENCE AND TECHNOLOGY CENTER                                               | Kazakhstan           | Miscellaneous Countries                       | 2.500.000,00                       | 01-01-2019               | 31-12-2023             |
| 179          | 402647  | Water Treatment Facility at Taboshar                                                                                                                                                                  | SCR.CTR.4026 47.01 | DEVCO            | DEVCO           | INSC               | INTERNATIONAL SCIENCE AND TECHNOLOGY CENTER                                               | Kazakhstan           | Miscellaneous Countries                       | 3.065.924,00                       | 01-01-2019               | 31-05-2020             |
| 180          | 398140  | PRIDA - ITU - Increasing wireless broadband penetration through improved and harmonized spectrum utilization and regulations                                                                          | SCR.CTR.3981 40.01 | DEVCO            | DEVCO           | DCI_ACP            | INTERNATIONAL TELECOMMUNICATION UNION*ITU UNION INTERNATIONALE DES TELECOMMUNICATIONS UIT | Switzerland          | Pan-African region                            | 5.000.000,00                       | 13-11-2018               | 12-05-2022             |
| 181          | 397932  | "EU-EAC MARKUP: Burundi intervention under the PARTNER STATES WINDOW"                                                                                                                                 | AID.CTR.3979 32.01 | DEVCO            | DEVCO           | 11th EDF           | INTERNATIONAL TRADE CENTRE*                                                               | Switzerland          | Burundi                                       | 3.680.000,00                       | 25-07-2018               | 24-07-2022             |
| 182          | 396369  | EU Bhutan Trade Support Programme                                                                                                                                                                     | SCR.CTR.3963 69.01 | DEVCO            | DEVCO           | DCI_ASIA           | INTERNATIONAL TRADE CENTRE*                                                               | Switzerland          | Bhutan                                        | 4.000.000,00                       | 01-05-2018               | 30-08-2021             |
| 183          | 399314  | EU Identity Building and Sharing Business Initiative: An ethical and "global" approach to Job Creation and Sustainable Development                                                                    | SCR.CTR.3993 14.01 | DEVCO            | DEVCO           | DCI_HUM AN         | INTERNATIONAL TRADE CENTRE*                                                               | Switzerland          | Miscellaneous Countries                       | 9.700.000,00                       | 01-12-2018               | 30-11-2022             |
| 184          | 397627  | MARKUP PAGODA with ITC(EAC R1-3-4; PS Tanzania R1)                                                                                                                                                    | AID.CTR.3976 27.01 | DEVCO            | DEVCO           | 11th EDF           | INTERNATIONAL TRADE CENTRE*                                                               | Switzerland          | Eastern, Southern Africa and the Indian Ocean | 13.500.000,00                      | 28-06-2018               | 27-06-2022             |
| 185          | 403712  | Support to Business Friendly and Inclusive National and Regional Policies, and Strengthening Productive Capabilities and Value Chains in ACP countries.AAP 2017 'Business environment PAGODA with ITC | AID.CTR.4037 12.01 | DEVCO            | DEVCO           | 11th EDF           | INTERNATIONAL TRADE CENTRE*                                                               | Switzerland          | ACP Countries                                 | 14.700.000,00                      | 26-12-2018               | 25-09-2023             |
| 186          | 404196  | Top-up of contract ACA/2017/385-872: "Afghanistan- Ethical Lifestyle Initiative for the Economic Reintegration of                                                                                     | SCR.CTR.4041 96.01 | DEVCO            | DEVCO           | DCI_ASIA           | INTERNATIONAL TRADE CENTRE*                                                               | Switzerland          | Afghanistan                                   | 4.792.666,00                       | 20-12-2018               | 19-12-2020             |



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|--------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------------------|------------------------------------|--------------------------|------------------------|
|              |                | Returnees and Internally Displaced People"                                                                                                                                                    |                    |                        |                 |                         |                                                                                                                                               |                      |                                               |                                    |                          |                        |
| 187          | 403302         | Trade-Related Technical Assistance, Capacity Building, and Value Chain Development for Inclusive and Sustainable Trade-Led Growth in Iran                                                     | SCR.CTR.4033 02.01 | DEVCO                  | DEVCO           | DCI_ASIA                | INTERNATIONAL TRADE CENTRE*                                                                                                                   | Switzerland          | Iran                                          | 8.000.000,00                       | 17-12-2018               | 16-12-2023             |
| 188          | 398778         | West Africa Business and Export Promotion Project BEPP                                                                                                                                        | AID.CTR.3987 78.01 | DEVCO                  | DEVCO           | 11th EDF                | INTERNATIONAL TRADE CENTRE*                                                                                                                   | Switzerland          | West Africa Region                            | 5.885.000,00                       | 01-09-2018               | 31-08-2022             |
| 189          | T06.28         | -                                                                                                                                                                                             | T06.28             | TF COLUMBIA            | TF COLUMBIA     | TF COLUMBIA             | INTERNATIONAL TRADE CENTRE*                                                                                                                   | Switzerland          | Colombia                                      | 5.400.000,00                       | -                        | -                      |
| 190          | T05.616        | -                                                                                                                                                                                             | T05.616            | TF AFRICA              | TF AFRICA       | TF AFRICA - W SAHEL     | INTERNATIONAL TRADE CENTRE*                                                                                                                   | Switzerland          | Guinea (Conakry)                              | 15.000.000,00                      | -                        | -                      |
| 191          | 397297         | VAFA/Composante 1 DANIDA : Appui à l'entrepreneuriat du secteur privé agricole                                                                                                                | AID.CTR.3972 97.01 | DEVCO                  | DEVCO           | 11th EDF                | KONGERIGET DANMARK*KINGDOM OF DENMARK ROYAUME DU DANEMARK                                                                                     | Denmark              | Burkina Faso                                  | 5.500.000,00                       | 13-06-2018               | 12-08-2021             |
| 192          | 399032         | AAP 2017 Promoting responsible supply chain in the area of conflict minerals (3TG) in developing countries                                                                                    | SCR.CTR.3990 32.01 | DEVCO                  | DEVCO           | DCI_HUMAN               | KONINKRIJK DER NEDERLANDEN*ROYAUME DES PAYS-BAS KINGDOM OF THE NETHERLANDS                                                                    | Netherlands          | Miscellaneous Countries                       | 5.395.000,00                       | 07-08-2018               | 06-12-2022             |
| 193          | 397454         | China Green Cities Development Fund (CGCDF)                                                                                                                                                   | SCR.CTR.3974 54.01 | DEVCO                  | DEVCO           | DCI_ASIA                | KREDITANSTALT FUR WIEDERAUFBAU*                                                                                                               | Germany              | China                                         | 5.574.400,00                       | 22-02-2018               | 21-02-2023             |
| 194          | 397907         | Development Facility of the Green Micro, Small and Medium Enterprises (MSME) Initiative in Central America                                                                                    | SCR.CTR.3979 07.01 | DEVCO                  | DEVCO           | DCI_ALA                 | KREDITANSTALT FUR WIEDERAUFBAU*                                                                                                               | Germany              | Central America Region                        | 14.380.000,00                      | 15-02-2019               | 14-02-2034             |
| 195          | 402416         | DINAMICA II Initiative - Seed Capital Risk Financing                                                                                                                                          | SCR.CTR.4024 16.01 | DEVCO                  | DEVCO           | DCI_ALA                 | KREDITANSTALT FUR WIEDERAUFBAU*                                                                                                               | Germany              | Central America Region                        | 12.350.000,00                      | 19-12-2025               | 19-12-2025             |
| 196          | 402211         | EU Support to the Malawi Social Cash Transfers Programme under SoSuRe (DA with KfW)                                                                                                           | AID.CTR.4022 11.01 | DEVCO                  | DEVCO           | 11th EDF                | KREDITANSTALT FUR WIEDERAUFBAU*                                                                                                               | Germany              | Malawi                                        | 39.600.000,00                      | -                        | -                      |
| 197          | 396759         | Integrated Water Resource Management Programme for the Lake Victoria Basin with High Priority Investments                                                                                     | AID.CTR.3967 59.01 | DEVCO                  | DEVCO           | 11th EDF                | KREDITANSTALT FUR WIEDERAUFBAU*                                                                                                               | Germany              | Eastern, Southern Africa and the Indian Ocean | 9.950.000,00                       | 22-08-2018               | 21-02-2023             |
| 198          | 396312         | Programme de Développement Economique et Social des Villes Secondaires exposées à des facteurs d'instabilité (PRODESV)                                                                        | AID.CTR.3963 12.01 | DEVCO                  | DEVCO           | 11th EDF                | KREDITANSTALT FUR WIEDERAUFBAU*                                                                                                               | Germany              | Cameroon                                      | 20.000.000,00                      | 01-12-2018               | 30-09-2023             |
| 199          | 403545         | Womens Financial Inclusion Facility (WFIF) - PP PA Component                                                                                                                                  | SCR.CTR.4035 45.01 | DEVCO                  | DEVCO           | NONE_PA                 | KREDITANSTALT FUR WIEDERAUFBAU*                                                                                                               | Germany              | Sub-Saharan Africa                            | 1.000.000,00                       | 26-03-2033               | 26-03-2033             |
| 200          | 403525         | Womens Financial Inclusion Facility (WFIF) - HUM Component                                                                                                                                    | SCR.CTR.4035 25.01 | DEVCO                  | DEVCO           | DCI_HUMAN               | KREDITANSTALT FUR WIEDERAUFBAU*                                                                                                               | Germany              | Miscellaneous Countries                       | 9.000.000,00                       | 26-03-2033               | 26-03-2033             |
| 201          | 403494         | Electrifi country windows - Pacific                                                                                                                                                           | AID.CTR.4034 94.01 | DEVCO                  | DEVCO           | 11th EDF                | NEDERLANDSE FINANCIERINGS-MAATSCHAPPIJ VOOR ONTWIKKELINGSLANDEN NV*                                                                           | Netherlands          | Pacific Region                                | 8.000.000,00                       | 01-01-2019               | 30-11-2024             |
| 202          | T05.596        | -                                                                                                                                                                                             | T05.596            | TF AFRICA              | TF AFRICA       | TF AFRICA - W SAHEL EAC | OEAD (OSTERREICHISCHE AUSTAUSCHDIENST) GESELLSCHAFT MIT BESCHRANKTER HAFTUNG - AUSTRIAN AGENCY FOR INTERNATIONAL COOPERATION IN EDUCATION AND | Austria              | All Countries                                 | 20.000,00                          | -                        | -                      |
| 203          | 398280         | Appui à la réforme du Réseau de prévention des crises alimentaires (RPCA), à la résilience et à l'efficacité des politiques alimentaires et nutritionnelles au Sahel et en Afrique de l'Ouest | SCR.CTR.3982 80.01 | DEVCO                  | DEVCO           | DCI_FOOD                | ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT*OECD ORGANISATION DE COOPERATION ET DE DEVELOPPEMENT ECONOMIQUES OCDE                  | France               | Miscellaneous Countries                       | 4.000.000,00                       | 26-07-2018               | 25-07-2021             |
| 204          | SI2.775382     | -                                                                                                                                                                                             | SI2.775382         | DEVCO                  | CLIMA           | DCI_ENV                 | ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT*OECD ORGANISATION DE COOPERATION ET DE DEVELOPPEMENT ECONOMIQUES OCDE                  | France               | Not Available                                 | 200.000,00                         | -                        | -                      |
| 205          | 398237         | GCCA+ SUPA (PAGODA Co-delegation with SPC and SPREP)                                                                                                                                          | SCR.CTR.3982 37.01 | DEVCO                  | DEVCO           | DCI_ENV                 | PACIFIC COMMUNITY*COMMUNAUTE DU PACIFIQUE SECRETARIAT                                                                                         | New Caledonia        | Pacific Region                                | 12.790.000,00                      | 01-01-2019               | 30-06-2023             |

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|--------------|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|-----------------|-------------------------|---------------------------------------------------------------|----------------------|-----------------------------------------------|------------------------------------|--------------------------|------------------------|
| 206          | 397941  | Pacific-European Union Marine Partnership, Key Result Area PMU and KRA 1 to 5" (PEUMP)                                                                    | AID.CTR.3979 41.01 | DEVCO           | DEVCO           | 11th EDF                | PACIFIC COMMUNITY*COMMUNAUTE DU PACIFIQUE SECRETARIAT         | New Caledonia        | Pacific Region                                | 30.696.000,00                      | 01-07-2018               | 31-03-2023             |
| 207          | 399686  | Projet Régional Océanien des Territoires pour la Gestion durable des Ecosystèmes - PROTEGE                                                                | AID.CTR.3996 86.01 | DEVCO           | DEVCO           | 11th EDF                | PACIFIC COMMUNITY*COMMUNAUTE DU PACIFIQUE SECRETARIAT         | New Caledonia        | Overseas countries and territories            | 35.750.000,00                      | 26-10-2018               | 25-10-2022             |
| 208          | 396488  | Technical Cooperation and Capacity Building Facility (TECCBUF)                                                                                            | AID.CTR.3964 88.01 | DEVCO           | DEVCO           | 11th EDF                | PACIFIC ISLANDS FORUM SECRETARIAT*                            | Fiji                 | Pacific Region                                | 6.751.700,00                       | 23-07-2018               | 22-08-2022             |
| 209          | 397942  | Pacific - EU Waste Management Programme (PACWASTE PLUS)                                                                                                   | AID.CTR.3979 42.01 | DEVCO           | DEVCO           | 11th EDF                | PACIFIC REGIONAL ENVIRONMENT PROGRAMME*SPREP                  | Samoa                | Pacific Region                                | 16.500.000,00                      | 02-07-2018               | 01-08-2023             |
| 210          | 393737  | ECHO/-CR/EDF/2017/02003 - Health emergency response to Dominica following Hurricane Maria                                                                 | AID.CTR.3937 37.01 | DEVCO           | ECHO            | 11th EDF                | PAN AMERICAN HEALTH ORGANIZATION*PAHO                         | USA                  | Dominica                                      | 500.000,00                         | 18-09-2017               | 17-09-2018             |
| 211          | 399318  | PAGoDA contract with PAHO                                                                                                                                 | AID.CTR.3993 18.01 | DEVCO           | DEVCO           | 11th EDF                | PAN AMERICAN HEALTH ORGANIZATION*PAHO                         | USA                  | Belize                                        | 6.800.000,00                       | 01-12-2018               | 30-11-2022             |
| 212          | 398576  | Fortalecimiento Institucional del Consejo Nacional de Seguridad Ciudadana y Convivencia (CNSCC) para la implementación del Plan El Salvador Seguro - PESS | SCR.CTR.3985 76.01 | DEVCO           | DEVCO           | DCI_ALA                 | REINO DE ESPANA*ROYAUME D ESPAGNEKINGDOM OF SPAIN             | Spain                | El Salvador                                   | 600.000,00                         | 01-01-2019               | 31-03-2022             |
| 213          | 394182  | Apoyo a la implementación de la Alta Escuela de Gerencia Pública                                                                                          | SCR.CTR.3941 82.01 | DEVCO           | DEVCO           | DCI_ALA                 | REINO DE ESPANA*ROYAUME D ESPAGNEKINGDOM OF SPAIN             | Spain                | Honduras                                      | 2.500.000,00                       | 31-07-2018               | 30-01-2021             |
| 214          | 400544  | Consolidación de prácticas, investigaciones y operaciones regionales - R3-R4 de ICRIME                                                                    | SCR.CTR.4005 44.02 | DEVCO           | DEVCO           | DCI_ALA                 | REINO DE ESPANA*ROYAUME D ESPAGNEKINGDOM OF SPAIN             | Spain                | Central America Region                        | 9.800.000,00                       | 12-11-2022               | 12-11-2022             |
| 215          | 399463  | Strengthening of Nuclear Materials Safeguards Capabilities in Serbia                                                                                      | SCR.CTR.3994 63.01 | DEVCO           | DEVCO           | INSC                    | SCIENCE AND TECHNOLOGY CENTER IN UKRAINE*STCU                 | Ukraine              | Serbia                                        | 1.500.000,00                       | 31-08-2018               | 30-08-2021             |
| 216          | 398433  | Support the Establishment of Effective and Efficient Nuclear Materials Safeguards in Serbia                                                               | SCR.CTR.3984 33.01 | DEVCO           | DEVCO           | INSC                    | SCIENCE AND TECHNOLOGY CENTER IN UKRAINE*STCU                 | Ukraine              | Serbia                                        | 927.000,00                         | 02-07-2018               | 01-07-2021             |
| 217          | 402811  | Funding of the 2019 STCU Administrative Operating Budget (AOB), Supplemental Budgets (SBs), and activities                                                | SCR.CTR.4028 11.01 | DEVCO           | DEVCO           | ICSP                    | SCIENCE AND TECHNOLOGY CENTER IN UKRAINE*STCU                 | Ukraine              | Miscellaneous Countries                       | 1.000.000,00                       | 01-01-2019               | 31-12-2023             |
| 218          | 404128  | Provision of Expert Support and Technical Assistance to ensure sustainable operation of the Ivankiv Greenhouse                                            | SCR.CTR.4041 28.01 | DEVCO           | DEVCO           | INSC                    | SCIENCE AND TECHNOLOGY CENTER IN UKRAINE*STCU                 | Ukraine              | Ukraine                                       | 500.000,00                         | 24-12-2018               | 23-12-2021             |
| 219          | T05.620 | -                                                                                                                                                         | T05.620            | TF AFRICA       | TF AFRICA       | TF AFRICA - W SAHEL EAC | SERVICIO ESPANOL PARA LA INTERNACIONALIZACION DE LA EDUCACION | Spain                | All Countries                                 | 970.000,00                         | -                        | -                      |
| 220          | 394284  | Multi-annual Programme Estimate to be implemented during 1 April 2018 to 31 July 2020; with an 8 month closure period to 31 March 2021                    | AID.CTR.3942 84.01 | DEVCO           | DEVCO           | 11th EDF                | SOUTHERN AFRICAN DEVELOPMENT COMMUNITY SECRETARIAT*           | Botswana             | Eastern, Southern Africa and the Indian Ocean | 1.800.000,00                       | 01-04-2018               | 31-07-2020             |
| 221          | 379335  | Programme Estimate no. 1                                                                                                                                  | AID.CTR.3793 35.01 | DEVCO           | DEVCO           | 11th EDF                | SOUTHERN AFRICAN DEVELOPMENT COMMUNITY SECRETARIAT*           | Botswana             | Eastern, Southern Africa and the Indian Ocean | 254.650,00                         | 22-08-2018               | 30-05-2022             |
| 222          | 400064  | Support to Peace and Security in the SADC region                                                                                                          | AID.CTR.4000 64.01 | DEVCO           | DEVCO           | 11th EDF                | SOUTHERN AFRICAN DEVELOPMENT COMMUNITY SECRETARIAT*           | Botswana             | Eastern, Southern Africa and the Indian Ocean | 14.760.000,00                      | 22-11-2018               | 21-05-2022             |
| 223          | T05.608 | -                                                                                                                                                         | T05.608            | TF AFRICA       | TF AFRICA       | TF AFRICA - W SAHEL EAC | STICHTING NUFFIC                                              | Netherlands          | All Countries                                 | 60.000,00                          | -                        | -                      |
| 224          | 398412  | Agents for Citizen-Driven Transformation (ACT): Inception Phase                                                                                           | AID.CTR.3984 12.01 | DEVCO           | DEVCO           | 11th EDF                | THE BRITISH COUNCIL ROYAL CHARTER*                            | United Kingdom       | Nigeria                                       | 504.649,60                         | 01-07-2018               | 31-12-2018             |
| 225          | T05.590 | -                                                                                                                                                         | T05.590            | TF AFRICA       | TF AFRICA       | TF AFRICA - W SAHEL EAC | THE BRITISH COUNCIL ROYAL CHARTER*                            | United Kingdom       | All Countries                                 | 120.000,00                         | -                        | -                      |

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|--------------|---------|--------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------|-----------------|---------------------|------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------------------------------------|------------------|------------------------------------|--------------------------|------------------------|
| 226          | 399486  | Agrintel                                                                                                                                   | SCR.CTR.3994 86.01 | DEVCO            | DEVCO           | DCI_FOOD            | THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS                                                                  | Italy         | Miscellaneous Countries                       | 4.000.000,00     | 01-10-2018                         | 30-09-2022               |                        |
| 227          | 398027  | Delegation Agreement with FAO - Support for the implementation of 11th EDF Regional Agricultural Policy Development Programme              | AID.CTR.3980 27.01 | DEVCO            | DEVCO           | 11th EDF            | THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS                                                                  | Italy         | Eastern, Southern Africa and the Indian Ocean | 6.200.000,00     | 29-11-2018                         | 28-08-2021               |                        |
| 228          | 402446  | FAO SYRIA SMALLHOLDER SUPPORT PROGRAMME (SSP) FOR AGRICULTURE TRANSFROMATION                                                               | SCR.CTR.4024 46.01 | DEVCO            | NEAR            | DCI_FOOD            | THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS                                                                  | Italy         | Syria                                         | 12.000.000,00    | 01-01-2019                         | 31-12-2021               |                        |
| 229          | 360388  | Food and Nutrition Security Impact, Resilience, Sustainability and Transformation (FIRST)                                                  | SCR.CTR.3603 88.01 | DEVCO            | DEVCO           | DCI_FOOD            | THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS                                                                  | Italy         | Miscellaneous Countries                       | 7.000.000,00     | 11-06-2015                         | 10-12-2022               |                        |
| 230          | 398093  | Global Climate Change Alliance Plus (GCCA+) - Scaling Up Agriculture Adaptation to Climate Change in Uganda.                               | SCR.CTR.3980 93.01 | DEVCO            | DEVCO           | DCI_ENV             | THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS                                                                  | Italy         | Uganda                                        | 8.000.000,00     | 10-12-2018                         | 09-12-2023               |                        |
| 231          | 399213  | Global Network against Food Crises Partnership Programme                                                                                   | SCR.CTR.3992 13.01 | DEVCO            | DEVCO           | DCI_FOOD            | THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS                                                                  | Italy         | Miscellaneous Countries                       | 70.000.000,00    | 27-07-2018                         | 26-12-2022               |                        |
| 232          | 401134  | Integrated Land and Water Resources Management (ILWRM)                                                                                     | AID.CTR.4011 34.01 | DEVCO            | DEVCO           | 11th EDF            | THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS                                                                  | Italy         | Somalia                                       | 3.200.000,00     | 01-01-2019                         | 31-12-2021               |                        |
| 233          | 386013  | KULIMA-Promoting Farming in Malawi: Revitalising Agricultural Clusters and Ulimi wa Mdandanda through Farmer Field Schools in Malawi       | AID.CTR.3860 13.01 | DEVCO            | DEVCO           | 11th EDF            | THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS                                                                  | Italy         | Malawi                                        | 700.000,00       | 01-07-2017                         | 30-06-2022               |                        |
| 234          | 396441  | Projet d'appui à la mise en oeuvre du Recensement Général de l'Agriculture et de l'Elevage (RGAE)                                          | AID.CTR.3964 41.01 | DEVCO            | DEVCO           | 11th EDF            | THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS                                                                  | Italy         | Cameroon                                      | 2.000.000,00     | 01-07-2018                         | 30-09-2019               |                        |
| 235          | 403811  | Promoting Resilient, Inclusive and Competitive Value Chains through Public Private Partnerships in Southern and Central Regions of Somalia | AID.CTR.4038 11.01 | DEVCO            | DEVCO           | 11th EDF            | THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS                                                                  | Italy         | Somalia                                       | 7.000.000,00     | 01-01-2019                         | 31-12-2021               |                        |
| 236          | 315626  | Support to Accelerate Progress towards MDG 1C in Mozambique FAO Sub-Programme                                                              | AID.CTR.3156 26.01 | DEVCO            | DEVCO           | 10th EDF            | THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS                                                                  | Italy         | Mozambique                                    | 730.000,00       | 06-06-2013                         | 30-06-2019               |                        |
| 237          | T06.14  | -                                                                                                                                          | T06.14             | TF COLUMBIA      | TF COLUMBIA     | TF COLUMBIA         | THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS                                                                  | Italy         | Colombia                                      | 2.150.000,00     | -                                  | -                        |                        |
| 238          | T06.11  | -                                                                                                                                          | T06.11             | TF COLUMBIA      | TF COLUMBIA     | TF COLUMBIA         | THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS                                                                  | Italy         | Colombia                                      | 2.000.000,00     | -                                  | -                        |                        |
| 239          | T06.23  | -                                                                                                                                          | T06.23             | TF COLUMBIA      | TF COLUMBIA     | TF COLUMBIA         | THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS                                                                  | Italy         | Colombia                                      | 2.000.000,00     | -                                  | -                        |                        |
| 240          | T05.727 | -                                                                                                                                          | T05.727            | TF AFRICA        | TF AFRICA       | TF AFRICA - W HOA   | THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS                                                                  | Italy         | Ethiopia                                      | 300.000,00       | -                                  | -                        |                        |
| 241          | T05.642 | -                                                                                                                                          | T05.642            | TF AFRICA        | TF AFRICA       | TF AFRICA - W HOA   | THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS                                                                  | Italy         | Sudan                                         | 6.000.000,00     | -                                  | -                        |                        |
| 242          | T05.531 | -                                                                                                                                          | T05.531            | TF AFRICA        | TF AFRICA       | TF AFRICA - W SAHEL | THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS                                                                  | Italy         | Nigeria                                       | 1.979,83         | -                                  | -                        |                        |
| 243          | 403231  | 2018 contribution to Global Fund to fight AIDS, Malaria and Tuberculosis                                                                   | SCR.CTR.4032 31.01 | DEVCO            | DEVCO           | DCI_HUMAN           | THE GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS AND MALARIA*FONDS MONDIALDE LUTTE CONTRE LE SIDA, LA TUBERCULOSE ET LE PALUDISME | Switzerland   | Miscellaneous Countries                       | 85.000.000,00    | 12-12-2018                         | 11-12-2021               |                        |
| 244          | 402027  | Integrated Border Management in the Silk Routes Countries                                                                                  | SCR.CTR.4020 27.01 | DEVCO            | DEVCO           | DCI_MIGR            | THE INTERNATIONAL CENTRE FOR MIGRATION POLICY DEVELOPMENT                                                                    | Austria       | Asia                                          | 12.000.000,00    | 01-01-2019                         | 31-12-2022               |                        |
| 245          | 404129  | Support to implementation of Iran-EU dialogue on Migration and Refugee issues                                                              | SCR.CTR.4041 29.01 | DEVCO            | DEVCO           | DCI_MIGR            | THE INTERNATIONAL CENTRE FOR MIGRATION POLICY DEVELOPMENT                                                                    | Austria       | Iran                                          | 3.000.000,00     | 01-01-2019                         | 31-12-2021               |                        |
| 246          | T05.573 | -                                                                                                                                          | T05.573            | TF AFRICA        | TF AFRICA       | TF AFRICA - W NAFR  | THE INTERNATIONAL CENTRE FOR MIGRATION POLICY DEVELOPMENT                                                                    | Austria       | Tunisia                                       | 3.000.000,00     | -                                  | -                        |                        |

| Contract No. | Contract Title |                                                                                                                                                                                                                 | Com L2 Local Key  | Reporting DG/TF | DG/TF In Charge | Instrument         | Complete name                                              | Legal Entity Country | Benefitting Zone             | Contracted / EU Contribution (Eur) | Start Date of Activities | End Date of Activities |
|--------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------------|-----------------|--------------------|------------------------------------------------------------|----------------------|------------------------------|------------------------------------|--------------------------|------------------------|
| 247          | T05.675        | -                                                                                                                                                                                                               | T05.675           | TF AFRICA       | TF AFRICA       | TF AFRICA - W NAFR | THE INTERNATIONAL CENTRE FOR MIGRATION POLICY DEVELOPMENT  | Austria              | North Africa                 | 55.000.000,00                      | -                        | -                      |
| 248          | T05.585        | -                                                                                                                                                                                                               | T05.585           | TF AFRICA       | TF AFRICA       | TF AFRICA - W NAFR | THE INTERNATIONAL CENTRE FOR MIGRATION POLICY DEVELOPMENT  | Austria              | North Africa                 | 5.550.000,00                       | -                        | -                      |
| 249          | T05.786        | -                                                                                                                                                                                                               | T05.786           | TF AFRICA       | TF AFRICA       | TF AFRICA - W NAFR | THE INTERNATIONAL CENTRE FOR MIGRATION POLICY DEVELOPMENT  | Austria              | North Africa                 | 2.798.270,00                       | -                        | -                      |
| 250          | 399739         | Améliorer le système éducatif haïtien par la planification et le pilotage stratégique                                                                                                                           | AID.CTR.399739.01 | DEVCO           | DEVCO           | 11th EDF           | UNESCO - INTERNATIONAL INSTITUTE FOR EDUCATIONAL PLANNING* | France               | Haiti                        | 1.999.671,00                       | 09-08-2018               | 08-04-2021             |
| 251          | 384969         | Projet Analyse et renforcement des capacités de planification et pilotage du système éducatif haïtien                                                                                                           | AID.CTR.384969.01 | DEVCO           | DEVCO           | 11th EDF           | UNESCO - INTERNATIONAL INSTITUTE FOR EDUCATIONAL PLANNING* | France               | Haiti                        | 39.770,00                          | 01-08-2017               | 30-06-2018             |
| 252          | 401938         | Devis Programme n° 2 de Croisière et de clôture du Programme d'Appui au Renforcement des Capacités Institutionnelles de l'UEMOA (DP 2-PARCI)                                                                    | AID.CTR.401938.01 | DEVCO           | DEVCO           | 10th EDF           | UNION ECONOMIQUE ET MONETAIRE OUESTAFRICAIN*UEMOA          | Burkina Faso         | West Africa Region           | 2.725.375,18                       | 01-12-2018               | 31-05-2020             |
| 253          | 399079         | DP 2 Facilitation des transports                                                                                                                                                                                | AID.CTR.399079.01 | DEVCO           | DEVCO           | 10th EDF           | UNION ECONOMIQUE ET MONETAIRE OUESTAFRICAIN*UEMOA          | Burkina Faso         | West Africa Region           | 1.372.041,16                       | 18-07-2018               | 17-01-2020             |
| 254          | 402443         | Building Sustainable Anti-Corruption Action in Tanzania (BSAAT)                                                                                                                                                 | AID.CTR.402443.01 | DEVCO           | DEVCO           | 11th EDF           | UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND*      | United Kingdom       | Tanzania                     | 7.100.000,00                       | 01-01-2019               | 31-01-2022             |
| 255          | 390698         | Solar Electrification of Rural Social Services for Stability in alignment with UN Health Cluster and Borno State                                                                                                | AID.CTR.390698.01 | DEVCO           | DEVCO           | 11th EDF           | UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND*      | United Kingdom       | Nigeria                      | 1.914.647,07                       | 21-12-2017               | 20-12-2019             |
| 256          | T05.672        | -                                                                                                                                                                                                               | T05.672           | TF AFRICA       | TF AFRICA       | TF AFRICA - W HOA  | UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND*      | United Kingdom       | Somalia                      | 2.000.000,00                       | -                        | -                      |
| 257          | 403947         | Building Local Climate Resilience in Mozambique                                                                                                                                                                 | SCR.CTR.403947.01 | DEVCO           | DEVCO           | DCI_ENV            | UNITED NATIONS CAPITAL DEVELOPMENTFUND*UNCDF               | USA                  | Mozambique                   | 4.300.000,00                       | 19-01-2019               | 18-11-2022             |
| 258          | 396084         | Jobs, skills and finance (JSF) for youth and women in the Gambia                                                                                                                                                | AID.CTR.396084.01 | DEVCO           | DEVCO           | 11th EDF           | UNITED NATIONS CAPITAL DEVELOPMENTFUND*UNCDF               | USA                  | Gambia                       | 15.105.000,00                      | 01-06-2018               | 31-05-2022             |
| 259          | 392791         | Afghan Children on the Move- A Framework for Action to Protect Children in Iran and Afghanistan                                                                                                                 | SCR.CTR.392791.01 | DEVCO           | DEVCO           | DCI_ASIA           | UNITED NATIONS CHILDREN'S FUND*UNICEF                      | USA                  | Afghanistan                  | 33.900.000,00                      | 30-04-2018               | 29-04-2022             |
| 260          | 393208         | Appui au "Programme de renforcement de l'offre et développement de l'accès aux soins de santé en RDC" (PRO DS)                                                                                                  | AID.CTR.393208.01 | DEVCO           | DEVCO           | 11th EDF           | UNITED NATIONS CHILDREN'S FUND*UNICEF                      | USA                  | Democratic Republic of Congo | 4.050.000,00                       | 01-02-2018               | 31-01-2020             |
| 261          | 396964         | Appui au MICS-6 (Enquête par grappes à indicateurs multiples)                                                                                                                                                   | AID.CTR.396964.01 | DEVCO           | DEVCO           | 11th EDF           | UNITED NATIONS CHILDREN'S FUND*UNICEF                      | USA                  | Guinea-Bissau                | 180.000,00                         | 21-07-2018               | 20-01-2020             |
| 262          | 404013         | Building Rohingya refugee and host community resilience in Cox's Bazar                                                                                                                                          | SCR.CTR.404013.01 | DEVCO           | DEVCO           | DCI_ASIA           | UNITED NATIONS CHILDREN'S FUND*UNICEF                      | USA                  | Bangladesh                   | 5.000.000,00                       | 01-01-2019               | 31-12-2021             |
| 263          | 404013         | Building Rohingya refugee and host community resilience in Cox's Bazar                                                                                                                                          | SCR.CTR.404013.01 | DEVCO           | DEVCO           | DCI_MIGR           | UNITED NATIONS CHILDREN'S FUND*UNICEF                      | USA                  | Bangladesh                   | 10.000.000,00                      | 01-01-2019               | 31-12-2021             |
| 264          | 400217         | Capacity Development Partnership Fund, Phase III                                                                                                                                                                | SCR.CTR.400217.01 | DEVCO           | DEVCO           | DCI_ASIA           | UNITED NATIONS CHILDREN'S FUND*UNICEF                      | USA                  | Cambodia                     | 9.500.000,00                       | 01-01-2018               | 31-12-2021             |
| 265          | 404567         | Complementary Action within the Partnership for Improving Nutrition in Timor Leste (CA-PINTL)                                                                                                                   | AID.CTR.404567.01 | DEVCO           | DEVCO           | 11th EDF           | UNITED NATIONS CHILDREN'S FUND*UNICEF                      | USA                  | Timor-Leste                  | 4.800.000,00                       | 21-12-2018               | 20-11-2023             |
| 266          | 358190         | Contribution à l'accélération de la réduction de la mortalité maternelle, néonatale et infanto-juvénile en Guinée Bissau dans les régions de Bafata, Quinara, Tombali, Bijagós et le Secteur Autonome de Bissau | AID.CTR.358190.01 | DEVCO           | DEVCO           | 11th EDF           | UNITED NATIONS CHILDREN'S FUND*UNICEF                      | USA                  | Guinea-Bissau                | 1.910.000,00                       | 30-05-2016               | 29-08-2019             |
| 267          | 400154         | ECHO/-CR/EDF/2018/01005 - Towards a more resilient Eastern Caribbean through the comprehensive implementation of the Safe School Programme                                                                      | AID.CTR.400154.01 | DEVCO           | ECHO            | 11th EDF           | UNITED NATIONS CHILDREN'S FUND*UNICEF                      | USA                  | Caribbean Region             | 600.000,00                         | 01-05-2018               | 31-10-2018             |
| 268          | 403830         | EU Support to Early Recovery and Resilience in Borno State: Education component (UNICEF)                                                                                                                        | AID.CTR.403830.01 | DEVCO           | DEVCO           | 11th EDF           | UNITED NATIONS CHILDREN'S FUND*UNICEF                      | USA                  | Nigeria                      | 10.000.000,00                      | 28-12-2018               | 27-12-2021             |
| 269          | 368364         | Health Development Fund (Improving access to basic health services to all Zimbabweans)                                                                                                                          | AID.CTR.368364.01 | DEVCO           | DEVCO           | 11th EDF           | UNITED NATIONS CHILDREN'S FUND*UNICEF                      | USA                  | Zimbabwe                     | 19.685.000,00                      | 01-01-2016               | 31-08-2020             |
| 270          | 392598         | Mise en place d'une Plateforme Nationale Multisectorielle d'Information pour la Nutrition (PNMIN) - Côte d'Ivoire                                                                                               | SCR.CTR.392598.01 | DEVCO           | DEVCO           | DCI_FOOD           | UNITED NATIONS CHILDREN'S FUND*UNICEF                      | USA                  | Ivory Coast                  | 762.895,92                         | 01-04-2018               | 31-03-2022             |

| Contract No. |         | Contract Title                                                                                                                                          | Com L2 Local Key  | Reporti ng DG/TF | DG/TF In Charge | Instrumen t        | Complete name                             | Legal Entity Country | Benefitting Zone         | Contracted / EU Contribution (Eur) | Start Date of Activities | End Date of Activities |
|--------------|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------|-----------------|--------------------|-------------------------------------------|----------------------|--------------------------|------------------------------------|--------------------------|------------------------|
| 271          | 391182  | National Information Platform for Nutrition (NIPN) Lao PDR                                                                                              | SCR.CTR.391182.01 | DEVCO            | DEVCO           | DCI_FOOD           | UNITED NATIONS CHILDREN'S FUND*UNICEF     | USA                  | Laos                     | 900.000,00                         | 01-04-2018               | 31-03-2022             |
| 272          | 372218  | PAGODA Delegation Agreement for Balochistan Basic Education Programme                                                                                   | SCR.CTR.372218.01 | DEVCO            | DEVCO           | DCI_ASIA           | UNITED NATIONS CHILDREN'S FUND*UNICEF     | USA                  | Pakistan                 | 620.000,00                         | 01-02-2016               | 31-10-2020             |
| 273          | 399344  | Partnership to Strengthen the Education System (PSES) in Lao PDR                                                                                        | SCR.CTR.399344.01 | DEVCO            | DEVCO           | DCI_ASIA           | UNITED NATIONS CHILDREN'S FUND*UNICEF     | USA                  | Laos                     | 6.650.000,00                       | 14-11-2018               | 13-11-2022             |
| 274          | 397719  | Pour chaque enfant, une éducation : promouvoir un accès équitable à une éducation fondamentale de qualité au Mali                                       | AID.CTR.397719.01 | DEVCO            | DEVCO           | 11th EDF           | UNITED NATIONS CHILDREN'S FUND*UNICEF     | USA                  | Mali                     | 19.500.000,00                      | 25-06-2018               | 24-06-2022             |
| 275          | 397658  | Programme d'Appui à la Modernisation du Système d'Etat Civil au Burkina Faso                                                                            | AID.CTR.397658.01 | DEVCO            | DEVCO           | 11th EDF           | UNITED NATIONS CHILDREN'S FUND*UNICEF     | USA                  | Burkina Faso             | 4.000.000,00                       | 01-07-2018               | 30-06-2021             |
| 276          | 392759  | Protecting children affected by migration in Southeast, South, and Central Asia                                                                         | SCR.CTR.392759.01 | DEVCO            | DEVCO           | DCI_MIGR           | UNITED NATIONS CHILDREN'S FUND*UNICEF     | USA                  | Miscellaneous Countries  | 416.891,85                         | 19-12-2017               | 18-06-2021             |
| 277          | 402947  | Provision of reintegration services for children formerly associated with armed forces and groups in South Sudan                                        | SCR.CTR.402947.01 | DEVCO            | DEVCO           | NONE_PP            | UNITED NATIONS CHILDREN'S FUND*UNICEF     | USA                  | South Sudan              | 1.400.000,00                       | 01-01-2019               | 31-12-2020             |
| 278          | 371934  | Strengthening Governance of Social Protection in Lesotho: Building an Integrated Social Protection System                                               | AID.CTR.371934.01 | DEVCO            | DEVCO           | 11th EDF           | UNITED NATIONS CHILDREN'S FUND*UNICEF     | USA                  | Lesotho                  | 6.400.000,00                       | 21-12-2015               | 20-08-2022             |
| 279          | T05.707 | -                                                                                                                                                       | T05.707           | TF AFRICA        | TF AFRICA       | TF AFRICA - W NAFR | UNITED NATIONS CHILDREN'S FUND*UNICEF     | USA                  | Libya                    | 10.000.000,00                      | -                        | -                      |
| 280          | T05.550 | -                                                                                                                                                       | T05.550           | TF AFRICA        | TF AFRICA       | TF AFRICA - W HOA  | UNITED NATIONS CHILDREN'S FUND*UNICEF     | USA                  | Sudan                    | 6.800.000,00                       | -                        | -                      |
| 281          | T05.683 | -                                                                                                                                                       | T05.683           | TF AFRICA        | TF AFRICA       | TF AFRICA - W HOA  | UNITED NATIONS CHILDREN'S FUND*UNICEF     | USA                  | South Sudan              | 13.875.000,00                      | -                        | -                      |
| 282          | T03.149 | -                                                                                                                                                       | T03.149           | TF BEKOU         | TF BEKOU        | TF BEKOU           | UNITED NATIONS CHILDREN'S FUND*UNICEF     | USA                  | Central African Republic | 6.800.000,00                       | -                        | -                      |
| 283          | 372228  | Activating Village Courts in Bangladesh Phase II                                                                                                        | SCR.CTR.372228.01 | DEVCO            | DEVCO           | DCI_ASIA           | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP | USA                  | Bangladesh               | 4.500.000,00                       | 01-01-2016               | 31-12-2019             |
| 284          | 367390  | Convention de Délégation avec le PNUD - projet d'appui au cycle électoral PACEG                                                                         | AID.CTR.367390.01 | DEVCO            | DEVCO           | 11th EDF           | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP | USA                  | Guinea (Conakry)         | 360.000,00                         | 06-07-2015               | 05-01-2019             |
| 285          | 297561  | Development of a robust Standardisation, Quality Assurance, Accreditation and Metrology (SQAM) Infrastructure in Malawi (Contribution Agreement).       | AID.CTR.297561.01 | DEVCO            | DEVCO           | 10th EDF           | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP | USA                  | Malawi                   | 112.620,00                         | 01-09-2012               | 15-12-2018             |
| 286          | 400156  | ECHO/-CR/EDF/2018/01001 - Strenghten integrated and cohesive preparedness capacity at a regional, national and community level in the Caribbean         | AID.CTR.400156.01 | DEVCO            | ECHO            | 11th EDF           | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP | USA                  | Caribbean Region         | 1.300.000,00                       | 01-06-2018               | 29-11-2019             |
| 287          | 401213  | EU contribution to the Basket Fund "Support to Electoral Cycles of Guinea Bissau 2018-2019"                                                             | AID.CTR.401213.01 | DEVCO            | DEVCO           | 11th EDF           | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP | USA                  | Guinea-Bissau            | 2.500.000,00                       | 15-10-2018               | 14-01-2020             |
| 288          | 398702  | EU Support to Sustainable Waste Management and Environmental Protection in Borno State                                                                  | AID.CTR.398702.01 | DEVCO            | DEVCO           | 11th EDF           | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP | USA                  | Nigeria                  | 7.000.000,00                       | 01-08-2018               | 31-07-2021             |
| 289          | 403998  | Incremento de la resiliencia energética de las comunidades ante eventos meteorológicos extremos a partir del uso de fuentes renovables de energía (FRE) | AID.CTR.403998.01 | DEVCO            | DEVCO           | 11th EDF           | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP | USA                  | Caribbean Region         | 4.000.000,00                       | 20-12-2018               | 19-12-2021             |
| 290          | 389162  | Malawi Electoral Cycle Support: 2017-2019                                                                                                               | AID.CTR.389162.01 | DEVCO            | DEVCO           | 11th EDF           | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP | USA                  | Malawi                   | 855.871,27                         | 10-10-2017               | 09-04-2020             |
| 291          | 380805  | National Registration and Identification System (NRIS)                                                                                                  | AID.CTR.380805.01 | DEVCO            | DEVCO           | 11th EDF           | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP | USA                  | Malawi                   | 400.000,00                         | 01-11-2016               | 31-12-2019             |
| 292          | 394582  | NDC Support Programme                                                                                                                                   | SCR.CTR.394582.01 | DEVCO            | DEVCO           | DCI_ENV            | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP | USA                  | Miscellaneous Countries  | 6.910.000,00                       | 01-01-2019               | 31-12-2021             |
| 293          | 400255  | Partnerships for Development Results phase 2                                                                                                            | SCR.CTR.400255.01 | DEVCO            | DEVCO           | DCI_ASIA           | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP | USA                  | Cambodia                 | 1.000.000,00                       | 01-01-2018               | 31-12-2020             |
| 294          | 403456  | Phase V- Development Partners Support to Growth and Transformation Plan (GTP) II (the Action)                                                           | AID.CTR.403456.01 | DEVCO            | DEVCO           | 11th EDF           | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP | USA                  | Ethiopia                 | 200.000,00                         | 02-01-2019               | 01-07-2020             |

| Contract No. |            | Contract Title                                                                                                                                                    | Com L2 Local Key  | Reporti ng DG/TF | DG/TF In Charge | Instrumen t        | Complete name                                                                   | Legal Entity Country | Benefitting Zone                              | Contracted / EU Contribution (Eur) | Start Date of Activities | End Date of Activities |
|--------------|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------|-----------------|--------------------|---------------------------------------------------------------------------------|----------------------|-----------------------------------------------|------------------------------------|--------------------------|------------------------|
| 295          | 395056     | Poverty-Environment Action for Sustainable Development Goals (2018-2020)                                                                                          | SCR.CTR.395056.01 | DEVCO            | DEVCO           | DCI_ENV            | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP                                       | USA                  | Miscellaneous Countries                       | 8.980.000,00                       | 01-09-2018               | 31-08-2022             |
| 296          | 402554     | Programme for Consolidating Economic Governance and Public Finance Management systems in the PALOP-TL (Pro PALOP-TL SAI (Phase II) PAGODA UNDP                    | AID.CTR.402554.01 | DEVCO            | DEVCO           | 11th EDF           | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP                                       | USA                  | Mozambique                                    | 7.750.000,00                       | 28-11-2018               | 27-11-2021             |
| 297          | 395627     | Regional Project on Peace and Security in the Great Lakes Region                                                                                                  | AID.CTR.395627.01 | DEVCO            | DEVCO           | 11th EDF           | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP                                       | USA                  | Eastern, Southern Africa and the Indian Ocean | 1.500.000,00                       | 21-11-2018               | 20-11-2022             |
| 298          | 398673     | SACEM - Soutien au cycle electoral de Madagascar                                                                                                                  | AID.CTR.398673.01 | DEVCO            | DEVCO           | 11th EDF           | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP                                       | USA                  | Madagascar                                    | 1.500.000,00                       | 03-07-2018               | 02-05-2020             |
| 299          | 371615     | Seychelles GCCA+ programme - supporting adaptation to climate change in coastal areas.                                                                            | SCR.CTR.371615.01 | DEVCO            | DEVCO           | DCI_ENV            | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP                                       | USA                  | Seychelles                                    | 150.000,00                         | 29-12-2015               | 28-06-2020             |
| 300          | 404041     | Spotlight Initiative EDF -ACP                                                                                                                                     | AID.CTR.404041.01 | DEVCO            | DEVCO           | 11th EDF           | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP                                       | USA                  | ACP Countries                                 | 220.000.000,00                     | 13-12-2018               | 12-12-2023             |
| 301          | 403204     | Spotlight Intitiave for Latin America                                                                                                                             | SCR.CTR.403204.01 | DEVCO            | DEVCO           | DCI_HUM AN         | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP                                       | USA                  | Latin America Countries                       | 45.760.000,00                      | 13-12-2018               | 12-12-2023             |
| 302          | 401036     | Strengthening Pacific Public Finance Management and Governance                                                                                                    | AID.CTR.401036.01 | DEVCO            | DEVCO           | 11th EDF           | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP                                       | USA                  | Pacific Region                                | 2.700.000,00                       | 20-12-2018               | 19-06-2021             |
| 303          | 390345     | Support to the National Electoral Commission: UNDP Basket Fund - Electoral Assistance                                                                             | AID.CTR.390345.01 | DEVCO            | DEVCO           | 11th EDF           | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP                                       | USA                  | Sierra Leone                                  | 1.000.000,00                       | 08-08-2017               | 07-04-2019             |
| 304          | 399609     | Supporting recovery and stability through local development in Iraq                                                                                               | SCR.CTR.399609.01 | DEVCO            | DEVCO           | DCI_ASIA           | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP                                       | USA                  | Iraq                                          | 47.500.000,00                      | 01-01-2019               | 30-12-2022             |
| 305          | 380895     | Zimbabwe Electoral Commission Capacity Building Project (ZIM-ECO)                                                                                                 | AID.CTR.380895.01 | DEVCO            | DEVCO           | 11th EDF           | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP                                       | USA                  | Zimbabwe                                      | 2.300.000,00                       | 01-09-2016               | 31-08-2020             |
| 306          | SI2.773771 | -                                                                                                                                                                 | SI2.773771        | DEVCO            | CLIMA           | DCI_ENV            | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP                                       | USA                  | Not Available                                 | 1.000.000,00                       | -                        | -                      |
| 307          | T05.690    | -                                                                                                                                                                 | T05.690           | TF AFRICA        | TF AFRICA       | TF AFRICA - W NAFR | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP                                       | USA                  | Libya                                         | 18.000.000,00                      | -                        | -                      |
| 308          | T05.491    | -                                                                                                                                                                 | T05.491           | TF AFRICA        | TF AFRICA       | TF AFRICA - W HOA  | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP                                       | USA                  | Ethiopia                                      | 7.706.082,00                       | -                        | -                      |
| 309          | T05.502    | -                                                                                                                                                                 | T05.502           | TF AFRICA        | TF AFRICA       | TF AFRICA - W HOA  | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP                                       | USA                  | Pan-African region                            | 3.500.000,00                       | -                        | -                      |
| 310          | T05.789    | -                                                                                                                                                                 | T05.789           | TF AFRICA        | TF AFRICA       | TF AFRICA - W HOA  | UNITED NATIONS DEVELOPMENT PROGRAMME*UNDP                                       | USA                  | Somalia                                       | 16.300.000,00                      | -                        | -                      |
| 311          | 402510     | Deepening Africas Trade integration through Effective Implementation of the AfCFTA to Support Economic Integration - UNECA                                        | SCR.CTR.402510.01 | DEVCO            | DEVCO           | DCI_ACP            | UNITED NATIONS ECONOMIC COMMISSION FOR AFRICA*UNECA                             | Ethiopia             | Pan-African region                            | 3.000.000,00                       | 15-11-2018               | 15-11-2019             |
| 312          | 400131     | ECHO/-CR/EDF/2018/01004 - Strengthening capacities of early warning and response for tsunamis and other coastal hazards in the Caribbean                          | AID.CTR.400131.01 | DEVCO            | ECHO            | 11th EDF           | UNITED NATIONS EDUCATIONAL SCIENTIFIC AND CULTURAL ORGANIZATION*UNESCO          | France               | Caribbean Region                              | 500.000,00                         | 15-07-2018               | 13-01-2020             |
| 313          | 399328     | EU-UNESCO - Silk Roads Heritage Corridors in Afghanistan, Central Asia and Iran International Dimension of the European Year of Cultural Heritage                 | SCR.CTR.399328.01 | DEVCO            | DEVCO           | DCI_HUM AN         | UNITED NATIONS EDUCATIONAL SCIENTIFIC AND CULTURAL ORGANIZATION*UNESCO          | France               | Miscellaneous Countries                       | 3.400.000,00                       | 01-10-2018               | 30-09-2021             |
| 314          | 399263     | EU/UNESCO Expert Facility on the Governance of Culture in Developing Countries                                                                                    | SCR.CTR.399263.01 | DEVCO            | DEVCO           | DCI_HUM AN         | UNITED NATIONS EDUCATIONAL SCIENTIFIC AND CULTURAL ORGANIZATION*UNESCO          | France               | Miscellaneous Countries                       | 1.720.000,00                       | 01-09-2018               | 31-08-2021             |
| 315          | 398699     | National Program for Culture & Creative Economy (NPCE) - Culture and Sports for Social Cohesion and Sustainable Reintegration Afghan Returnees and IDPs (Hamdeli) | SCR.CTR.398699.01 | DEVCO            | DEVCO           | DCI_ASIA           | UNITED NATIONS EDUCATIONAL SCIENTIFIC AND CULTURAL ORGANIZATION*UNESCO          | France               | Afghanistan                                   | 3.000.000,00                       | 01-03-2019               | 28-02-2022             |
| 316          | 391274     | Pacific Partnership to End Violence Against Violence and Girls                                                                                                    | AID.CTR.391274.01 | DEVCO            | DEVCO           | 11th EDF           | UNITED NATIONS ENTITY FOR GENDER EQUALITY AND THE EMPOWERMENT OF WOMEN*UN WOMEN | USA                  | Pacific Region                                | 12.700.000,00                      | 01-01-2018               | 31-08-2022             |

| Contract No. |            | Contract Title                                                                                                                                                                             | Com L2 Local Key  | Reporting DG/TF | DG/TF In Charge | Instrument              | Complete name                                                                                                           | Legal Entity Country | Benefitting Zone        | Contracted / EU Contribution (Eur) | Start Date of Activities | End Date of Activities |
|--------------|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------------|------------------------------------|--------------------------|------------------------|
| 317          | 397508     | Pacific Partnership to End Violence against Women - EVAWG                                                                                                                                  | AID.CTR.397508.01 | DEVCO           | DEVCO           | 11th EDF                | UNITED NATIONS ENTITY FOR GENDER EQUALITY AND THE EMPOWERMENT OF WOMEN*UN WOMEN                                         | USA                  | Pacific Region          | 12.700.000,00                      | 01-01-2018               | 31-08-2022             |
| 318          | 399264     | Up-Scaling Community Resilience through Ecosystem-based Disaster Risk Reduction (Eco-DRR) Priority Areas 1, 2 and 3                                                                        | SCR.CTR.399264.01 | DEVCO           | DEVCO           | DCI_ENV                 | UNITED NATIONS ENVIRONMENT PROGRAMME*UNEP PROGRAMME DES NATIONS UNIESPOUR L'ENVIRONNEMENT PNUE                          | Kenya                | Miscellaneous Countries | 7.580.000,00                       | 21-12-2018               | 20-12-2021             |
| 319          | SI2.788913 | -                                                                                                                                                                                          | SI2.788913        | DEVCO           | CLIMA           | DCI_ENV                 | UNITED NATIONS ENVIRONMENT PROGRAMME*UNEP PROGRAMME DES NATIONS UNIESPOUR L'ENVIRONNEMENT PNUE                          | Kenya                | Not Available           | 650.000,00                         | -                        | -                      |
| 320          | SI2.776484 | -                                                                                                                                                                                          | SI2.776484        | DEVCO           | ENV             | DCI_ENV                 | UNITED NATIONS ENVIRONMENT PROGRAMME*UNEP PROGRAMME DES NATIONS UNIESPOUR L'ENVIRONNEMENT PNUE                          | Kenya                | Not Available           | 6.530.000,00                       | -                        | -                      |
| 321          | T05.551    | -                                                                                                                                                                                          | T05.551           | TF AFRICA       | TF AFRICA       | TF AFRICA - W HOA       | UNITED NATIONS ENVIRONMENT PROGRAMME*UNEP PROGRAMME DES NATIONS UNIESPOUR L'ENVIRONNEMENT PNUE                          | Kenya                | Sudan                   | 10.000.000,00                      | -                        | -                      |
| 322          | SI2.787143 | -                                                                                                                                                                                          | SI2.787143        | DEVCO           | CLIMA           | DCI_ENV                 | UNITED NATIONS FRAMEWORK CONVENTIONON CLIMATE CHANGE*UNFCCC CONVENTIONDES NATIONS UNIES SUR LES CHANGEMENTS CLIMATIQUES | Germany              | Not Available           | 3.000.000,00                       | -                        | -                      |
| 323          | 341132     | Webcasting Human Rights Treaty Bodies                                                                                                                                                      | SCR.CTR.341132.01 | DEVCO           | DEVCO           | EIDHR                   | UNITED NATIONS HIGH COMMISSIONER FOR HUMAN RIGHTS                                                                       | Switzerland          | Miscellaneous Countries | 350.000,00                         | 01-07-2014               | 31-07-2019             |
| 324          | 398945     | Support to Afghan refugees in Iran and Pakistan, and to returnees and internally displaced persons in Afghanistan                                                                          | SCR.CTR.398945.01 | DEVCO           | DEVCO           | DCI_MIGR                | UNITED NATIONS HIGH COMMISSIONER FOR HUMAN RIGHTS                                                                       | Switzerland          | Asia                    | 34.000.000,00                      | 02-07-2018               | 01-07-2021             |
| 325          | T05.628    | -                                                                                                                                                                                          | T05.628           | TF AFRICA       | TF AFRICA       | TF AFRICA - W HOA       | UNITED NATIONS HIGH COMMISSIONER FOR HUMAN RIGHTS                                                                       | Switzerland          | Ethiopia                | 4.200.000,00                       | -                        | -                      |
| 326          | T05.796    | -                                                                                                                                                                                          | T05.796           | TF AFRICA       | TF AFRICA       | TF AFRICA - W REG NAFR  | UNITED NATIONS HIGH COMMISSIONER FOR HUMAN RIGHTS                                                                       | Switzerland          | Libya                   | 8.000.000,00                       | -                        | -                      |
| 327          | T05.734    | -                                                                                                                                                                                          | T05.734           | TF AFRICA       | TF AFRICA       | TF AFRICA - W REG SAHEL | UNITED NATIONS HIGH COMMISSIONER FOR HUMAN RIGHTS                                                                       | Switzerland          | Pan-African region      | 12.000.000,00                      | -                        | -                      |
| 328          | T05.734    | -                                                                                                                                                                                          | T05.734           | TF AFRICA       | TF AFRICA       | TF AFRICA - W SAHEL     | UNITED NATIONS HIGH COMMISSIONER FOR HUMAN RIGHTS                                                                       | Switzerland          | Pan-African region      | 18.000.000,00                      | -                        | -                      |
| 329          | T05.520    | -                                                                                                                                                                                          | T05.520           | TF AFRICA       | TF AFRICA       | TF AFRICA - W SAHEL     | UNITED NATIONS HIGH COMMISSIONER FOR HUMAN RIGHTS                                                                       | Switzerland          | Mauritania              | 4.900.000,00                       | -                        | -                      |
| 330          | T05.521    | -                                                                                                                                                                                          | T05.521           | TF AFRICA       | TF AFRICA       | TF AFRICA - W SAHEL     | UNITED NATIONS HIGH COMMISSIONER FOR HUMAN RIGHTS                                                                       | Switzerland          | Mali                    | 5.300.000,00                       | -                        | -                      |
| 331          | T05.519    | -                                                                                                                                                                                          | T05.519           | TF AFRICA       | TF AFRICA       | TF AFRICA - W SAHEL     | UNITED NATIONS HIGH COMMISSIONER FOR HUMAN RIGHTS                                                                       | Switzerland          | Niger                   | 4.900.000,00                       | -                        | -                      |
| 332          | 397751     | SANITA Villes Durables                                                                                                                                                                     | AID.CTR.397751.01 | DEVCO           | DEVCO           | 11th EDF                | UNITED NATIONS HUMAN SETTLEMENTS PROGRAMME*UN-HABITAT                                                                   | Kenya                | Guinea (Conakry)        | 4.150.000,00                       | 27-12-2018               | 26-12-2021             |
| 333          | 395643     | Supporting the Urban Dimension of the Development Cooperation: increasing financial capacities of cities from developing countries to deliver productive and sustainable urban development | SCR.CTR.395643.01 | DEVCO           | DEVCO           | NONE_PP                 | UNITED NATIONS HUMAN SETTLEMENTS PROGRAMME*UN-HABITAT                                                                   | Kenya                | Miscellaneous Countries | 1.000.000,00                       | 01-09-2018               | 29-02-2020             |
| 334          | 395550     | Sustainable Human settlements in Urban areas to support Reintegration in Afghanistan (SHURA)                                                                                               | SCR.CTR.395550.01 | DEVCO           | DEVCO           | DCI_ASIA                | UNITED NATIONS HUMAN SETTLEMENTS PROGRAMME*UN-HABITAT                                                                   | Kenya                | Afghanistan             | 16.700.000,00                      | 29-03-2018               | 28-09-2020             |
| 335          | 397867     | EU-EAC MARKUP programme, Kenya National Window                                                                                                                                             | AID.CTR.397867.01 | DEVCO           | DEVCO           | 11th EDF                | UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION*UNIDO                                                                | Austria              | Kenya                   | 3.680.000,00                       | 01-02-2019               | 31-01-2023             |

| Contract No. |         | Contract Title                                                                                                                                                                                            | Com L2 Local Key   | Reporting DG/TF | DG/TF In Charge | Instrument        | Complete name                                                                                                                         | Legal Entity Country | Benefitting Zone        | Contracted / EU Contribution (Eur) | Start Date of Activities | End Date of Activities |
|--------------|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|-----------------|-------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------------|------------------------------------|--------------------------|------------------------|
| 336          | 401233  | Increasing Sierra Leone's Competitiveness through Enhanced Productivity and Trade Compliance in Selected Value Chains                                                                                     | AID.CTR.4012 33.01 | DEVCO           | DEVCO           | 11th EDF          | UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION*UNIDO                                                                              | Austria              | Sierra Leone            | 4.500.000,00                       | 14-12-2018               | 13-12-2022             |
| 337          | 403924  | Support to Business Friendly and Inclusive National and Regional Policies, and Strengthening Productive Capabilities and Value Chains in ACP countries - AAP 2017 'Business environment PAGODA with UNIDO | AID.CTR.4039 24.01 | DEVCO           | DEVCO           | 11th EDF          | UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION*UNIDO                                                                              | Austria              | ACP Countries           | 8.000.000,00                       | 26-12-2018               | 25-09-2023             |
| 338          | 397314  | West Africa Competitiveness and Quality Infrastructure Project                                                                                                                                            | AID.CTR.3973 14.01 | DEVCO           | DEVCO           | 11th EDF          | UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION*UNIDO                                                                              | Austria              | West Africa Region      | 5.564.000,00                       | 01-10-2018               | 30-09-2022             |
| 339          | 402427  | West Africa Competitiveness Programme - Ghana Component                                                                                                                                                   | AID.CTR.4024 27.01 | DEVCO           | DEVCO           | 11th EDF          | UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION*UNIDO                                                                              | Austria              | West Africa Region      | 6.200.000,00                       | 01-02-2019               | 31-01-2023             |
| 340          | 399430  | Youth Rising - EU Support to Technical and Vocational Education and Training (TVET) for Young People in Liberia                                                                                           | AID.CTR.3994 30.01 | DEVCO           | DEVCO           | 11th EDF          | UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION*UNIDO                                                                              | Austria              | Liberia                 | 19.500.000,00                      | 01-09-2018               | 01-09-2023             |
| 341          | T05.541 | -                                                                                                                                                                                                         | T05.541            | TF AFRICA       | TF AFRICA       | TF AFRICA - W HOA | UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION*UNIDO                                                                              | Austria              | Ethiopia                | 7.750.000,00                       | -                        | -                      |
| 342          | 400149  | ECHO/-CR/EDF/2018/01003 - Building resilient communities through the implementation of the Sendai Framework for Disaster Risk Reduction in the Caribbean Region                                           | AID.CTR.4001 49.01 | DEVCO           | ECHO            | 11th EDF          | UNITED NATIONS INTERNATIONAL STRATEGY FOR DISASTER REDUCTION*UNISDR STRATEGIE INTERNATIONALE POUR LA PREVENTION DES CATASTROPHES SIPC | Switzerland          | Caribbean Region        | 700.000,00                         | 01-06-2018               | 29-11-2019             |
| 343          | 391935  | Support to the EU CBRN Risk Mitigation Centres of Excellence initiative regional secretariats                                                                                                             | SCR.CTR.3919 35.01 | DEVCO           | DEVCO           | ICSP              | UNITED NATIONS INTERREGIONAL CRIMEAND JUSTICE RESEARCH INSTITUTE*UNICRI                                                               | Italy                | Miscellaneous Countries | 2.707.453,00                       | 15-03-2018               | 31-05-2019             |
| 344          | 398537  | Support to the establishment and implementation of a human rights and international humanitarian law compliance framework for the operations of the G5 Sahel Joint Force                                  | AID.CTR.3985 37.01 | DEVCO           | DEVCO           | 10th EDF          | UNITED NATIONS OFFICE AT GENEVA*UNOG OFFICE DES NATIONS UNIES A GENEVE ONUG                                                           | Switzerland          | Pan-African region      | 10.000.000,00                      | 01-06-2018               | 31-05-2020             |
| 345          | 402699  | European Union Emergency Fund for Human Rights Defenders at Risk                                                                                                                                          | SCR.CTR.4026 99.01 | DEVCO           | DEVCO           | EIDHR             | UNITED NATIONS OFFICE FOR PROJECT SERVICES*UNOPS                                                                                      | Denmark              | Miscellaneous Countries | 700.000,00                         | -                        | 31-10-2019             |
| 346          | 368450  | Joint Peace Fund for Myanmar                                                                                                                                                                              | SCR.CTR.3684 50.01 | DEVCO           | DEVCO           | DCI_ASIA          | UNITED NATIONS OFFICE FOR PROJECT SERVICES*UNOPS                                                                                      | Denmark              | Burma/Myanmar           | 8.000.000,00                       | 10-11-2015               | 31-12-2021             |
| 347          | 340550  | Livelihood and Food Security Trust Fund (LIFT)                                                                                                                                                            | SCR.CTR.3405 50.01 | DEVCO           | DEVCO           | DCI_ASIA          | UNITED NATIONS OFFICE FOR PROJECT SERVICES*UNOPS                                                                                      | Denmark              | Burma/Myanmar           | 10.000.000,00                      | 01-01-2016               | 31-12-2020             |
| 348          | T05.570 | -                                                                                                                                                                                                         | T05.570            | TF AFRICA       | TF AFRICA       | TF AFRICA - W HOA | UNITED NATIONS OFFICE FOR PROJECT SERVICES*UNOPS                                                                                      | Denmark              | Somalia                 | 17.000.000,00                      | -                        | -                      |
| 349          | 398640  | Countering transnational illicit arms trafficking through the implementation of the UN Convention against Transnational Organized Crime and its Firearms Protocol                                         | SCR.CTR.3986 40.01 | DEVCO           | DEVCO           | ICSP              | UNITED NATIONS OFFICE ON DRUGS ANDCRIME*UNODC                                                                                         | Austria              | Miscellaneous Countries | 3.248.537,00                       | 09-08-2018               | 08-08-2021             |
| 350          | 404132  | CRIMJUST II: Strengthening criminal investigation and criminal justice cooperation along the cocaine route phase II                                                                                       | SCR.CTR.4041 32.01 | DEVCO           | DEVCO           | ICSP              | UNITED NATIONS OFFICE ON DRUGS ANDCRIME*UNODC                                                                                         | Austria              | Miscellaneous Countries | 3.200.000,00                       | 01-01-2019               | 31-12-2021             |
| 351          | 395487  | EU-Nigeria-UNODC-CTED Partnership Project III: Support for Criminal Justice Responses to Terrorism and Violent Extremism                                                                                  | AID.CTR.3954 87.01 | DEVCO           | DEVCO           | 11th EDF          | UNITED NATIONS OFFICE ON DRUGS ANDCRIME*UNODC                                                                                         | Austria              | Nigeria                 | 8.100.000,00                       | 27-03-2018               | 26-03-2021             |
| 352          | 403149  | Global action to prevent and address trafficking in persons and the smuggling of migrants in Asia and the Middle East (GLO.ACT Asia and the Middle East)                                                  | SCR.CTR.4031 49.01 | DEVCO           | DEVCO           | DCI_MIGR          | UNITED NATIONS OFFICE ON DRUGS ANDCRIME*UNODC                                                                                         | Austria              | Asia                    | 12.000.000,00                      | 12-12-2018               | 11-12-2022             |
| 353          | 402586  | Laws, policies, MoAs for prosecution and adjudication of maritime crimes are developed, strengthened, adopted.                                                                                            | AID.CTR.4025 86.01 | DEVCO           | DEVCO           | 11th EDF          | UNITED NATIONS OFFICE ON DRUGS ANDCRIME*UNODC                                                                                         | Austria              | West Africa Region      | 5.900.000,00                       | 14-01-2019               | 13-01-2023             |
| 354          | 396561  | Wildlife law enforcement in targeted countries and international coordination improved : support to ICCWC through UNODC                                                                                   | SCR.CTR.3965 61.01 | DEVCO           | DEVCO           | DCI_ENV           | UNITED NATIONS OFFICE ON DRUGS ANDCRIME*UNODC                                                                                         | Austria              | Miscellaneous Countries | 6.975.000,00                       | 01-01-2019               | 31-12-2022             |
| 355          | 389550  | Assisting Stabilization, Humanitarian Efforts and Civilian Returns in Retaken Areas with Explosive Threat Mitigation                                                                                      | SCR.CTR.3895 50.01 | DEVCO           | DEVCO           | DCI_ASIA          | UNITED NATIONS ORGANISATION*UNO                                                                                                       | USA                  | Iraq                    | 10.000.000,00                      | 01-05-2018               | 30-04-2019             |
| 356          | 398310  | Explosive Hazard Mitigation in areas liberated from Da'esh                                                                                                                                                | SCR.CTR.3983 10.01 | DEVCO           | DEVCO           | DCI_ASIA          | UNITED NATIONS ORGANISATION*UNO                                                                                                       | USA                  | Iraq                    | 9.900.000,00                       | 31-12-2018               | 30-12-2019             |
| 357          | 395819  | Provision of operational and logistical support to the joint Force of the Group of five of the Sahel (G5 Sahel), pursuant to                                                                              | AID.CTR.3958 19.01 | DEVCO           | DEVCO           | 11th EDF          | UNITED NATIONS ORGANISATION*UNO                                                                                                       | USA                  | Pan-African region      | 10.000.000,00                      | 10-04-2018               | 09-04-2020             |



| Contract No. | Contract Title |                                                                                                                                                                                                                                                         | Com L2 Local Key   | Reporti ng DG/TF | DG/TF In Charge | Instrumen t             | Complete name                                                                  | Legal Entity Country | Benefitting Zone        | Contracted / EU Contribution (Eur) | Start Date of Activities | End Date of Activities |
|--------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------|-----------------|-------------------------|--------------------------------------------------------------------------------|----------------------|-------------------------|------------------------------------|--------------------------|------------------------|
|              |                | UN Security Council resolution 2391 (2017)                                                                                                                                                                                                              |                    |                  |                 |                         |                                                                                |                      |                         |                                    |                          |                        |
| 358          | 402991         | Strengthening Resilience to Violent Extremism in Asia (STRIVE Asia): A joint EU-UN partnership                                                                                                                                                          | SCR.CTR.4029 91.01 | DEVCO            | DEVCO           | ICSP                    | UNITED NATIONS ORGANISATION*UNO                                                | USA                  | Asia                    | 6.000.000,00                       | 07-01-2019               | 06-01-2023             |
| 359          | 403954         | CONTRIBUTION TO UNITED NATIONS POPULATION FUND (UNFPA) SUPPLIES                                                                                                                                                                                         | SCR.CTR.4039 54.01 | DEVCO            | DEVCO           | DCI_HUM AN              | UNITED NATIONS POPULATION FUND*UNFPA                                           | USA                  | Miscellaneous Countries | 25.000.000,00                      | 01-01-2018               | 31-12-2020             |
| 360          | 396718         | Health Development Fund (Improving access to basic health services to all Zimbabweans)                                                                                                                                                                  | AID.CTR.3967 18.01 | DEVCO            | DEVCO           | 11th EDF                | UNITED NATIONS POPULATION FUND*UNFPA                                           | USA                  | Zimbabwe                | 1.000.000,00                       | 09-04-2018               | 08-12-2020             |
| 361          | 395878         | Promoting Family Planning Services in Afghanistan                                                                                                                                                                                                       | SCR.CTR.3958 78.01 | DEVCO            | DEVCO           | DCI_ASIA                | UNITED NATIONS POPULATION FUND*UNFPA                                           | USA                  | Afghanistan             | 1.000.000,00                       | 13-04-2018               | 12-04-2019             |
| 362          | T05.606        | -                                                                                                                                                                                                                                                       | T05.606            | TF AFRICA        | TF AFRICA       | TF AFRICA - W SAHEL EAC | UNIVERSITETS- OCH HOGSKOLERADET*SWEDISH COUNCIL FOR HIGHER EDUCATION           | Sweden               | All Countries           | 60.000,00                          | -                        | -                      |
| 363          | 400143         | "Taking gender transformative approaches to scale for impact on SDG2 to end hunger, achieve food security and improved nutrition, and promote sustainable agriculture".                                                                                 | SCR.CTR.4001 43.01 | DEVCO            | DEVCO           | DCI_FOO D               | WORLD FOOD PROGRAMME*WFP                                                       | Italy                | Miscellaneous Countries | 5.000.000,00                       | 01-01-2019               | 31-12-2022             |
| 364          | 404555         | Boosting Rural and Rurban Economy in Times of Crisis and Beyond (BOOST)                                                                                                                                                                                 | SCR.CTR.4045 55.01 | DEVCO            | DEVCO           | DCI_ALA                 | WORLD FOOD PROGRAMME*WFP                                                       | Italy                | Nicaragua               | 15.000.000,00                      | 01-02-2019               | 31-01-2024             |
| 365          | 397890         | Des cantines scolaires pour une meilleure éducation au Mali - chaque élève, un repas                                                                                                                                                                    | AID.CTR.3978 90.01 | DEVCO            | DEVCO           | 11th EDF                | WORLD FOOD PROGRAMME*WFP                                                       | Italy                | Mali                    | 10.000.000,00                      | 28-06-2018               | 27-06-2022             |
| 366          | 398694         | Projet de renforcement de la gouvernance et de la coordination de la nutrition au Tchad                                                                                                                                                                 | AID.CTR.3986 94.01 | DEVCO            | DEVCO           | 11th EDF                | WORLD FOOD PROGRAMME*WFP                                                       | Italy                | Chad                    | 3.000.000,00                       | 26-07-2018               | 25-01-2023             |
| 367          | 400146         | Strengthening governance of food security and nutrition through the Committee on World Food Security (CFS).                                                                                                                                             | SCR.CTR.4001 46.01 | DEVCO            | DEVCO           | DCI_FOO D               | WORLD FOOD PROGRAMME*WFP                                                       | Italy                | Miscellaneous Countries | 3.000.000,00                       | 01-01-2019               | 31-12-2022             |
| 368          | T05.641        | -                                                                                                                                                                                                                                                       | T05.641            | TF AFRICA        | TF AFRICA       | TF AFRICA - W HOA       | WORLD FOOD PROGRAMME*WFP                                                       | Italy                | Djibouti                | 6.850.000,00                       | -                        | -                      |
| 369          | T05.744        | -                                                                                                                                                                                                                                                       | T05.744            | TF AFRICA        | TF AFRICA       | TF AFRICA - W HOA       | WORLD FOOD PROGRAMME*WFP                                                       | Italy                | Sudan                   | 8.000.000,00                       | -                        | -                      |
| 370          | T05.650        | -                                                                                                                                                                                                                                                       | T05.650            | TF AFRICA        | TF AFRICA       | TF AFRICA - W HOA       | WORLD FOOD PROGRAMME*WFP                                                       | Italy                | Sudan                   | 1.460.000,00                       | -                        | -                      |
| 371          | T05.684        | -                                                                                                                                                                                                                                                       | T05.684            | TF AFRICA        | TF AFRICA       | TF AFRICA - W HOA       | WORLD FOOD PROGRAMME*WFP                                                       | Italy                | South Sudan             | 8.313.981,00                       | -                        | -                      |
| 372          | 401300         | Extension of PP/2016/380618 Integrated approach to develop & roll out health solutions to tackle neglected tropical diseases in endemic areas - Enhancing access and innovation to medical products in developing countries in the context of the GSPOA | SCR.CTR.4013 00.01 | DEVCO            | DEVCO           | NONE_PA                 | WORLD HEALTH ORGANIZATION*WHO                                                  | Switzerland          | Miscellaneous Countries | 1.500.000,00                       | 05-12-2018               | 04-06-2021             |
| 373          | 402050         | Extension to Pilot project PP/AP/2017/387-116 Mapping the global threat of antimicrobial resistance                                                                                                                                                     | SCR.CTR.4020 50.01 | DEVCO            | DEVCO           | NONE_PP                 | WORLD HEALTH ORGANIZATION*WHO                                                  | Switzerland          | Miscellaneous Countries | 750.000,00                         | 20-12-2018               | 19-06-2021             |
| 374          | 402649         | P76 - Preventing biological risks increased by environmental and climate change by strengthening Public Health Laboratories - (STRONGLABS)                                                                                                              | SCR.CTR.4026 49.01 | DEVCO            | DEVCO           | ICSP                    | WORLD HEALTH ORGANIZATION*WHO                                                  | Switzerland          | Miscellaneous Countries | 2.500.000,00                       | 01-02-2019               | 31-01-2022             |
| 375          | T05.543        | -                                                                                                                                                                                                                                                       | T05.543            | TF AFRICA        | TF AFRICA       | TF AFRICA - W HOA       | WORLD HEALTH ORGANIZATION*WHO                                                  | Switzerland          | Sudan                   | 1.000.000,00                       | -                        | -                      |
| 376          | SI2.792306     | -                                                                                                                                                                                                                                                       | SI2.792306         | DEVCO            | CLIMA           | DCI_ENV                 | WORLD METEOROLOGICAL ORGANIZATION*ORGANISATION METEOROLOGIQUE MONDIALE OMM WMO | Switzerland          | Not Available           | 1.750.000,00                       | -                        | -                      |

## ANNEX 7: EAMRs of the European Union Delegations

These reports will be sent via a separate note to the Budgetary Authority.

|    |                                |
|----|--------------------------------|
| 1  | Afghanistan                    |
| 2  | African Union                  |
| 3  | Angola                         |
| 4  | Bangladesh                     |
| 5  | Barbados                       |
| 6  | Benin                          |
| 7  | Bolivia                        |
| 8  | Botswana                       |
| 9  | Brazil                         |
| 10 | Burkina Faso                   |
| 11 | Burundi                        |
| 12 | Cambodia                       |
| 13 | Cameroon                       |
| 14 | Cape Verde                     |
| 15 | Central African Republic       |
| 16 | Chad                           |
| 17 | China                          |
| 18 | Colombia                       |
| 19 | Congo (Brazzaville)            |
| 20 | Congo (Democratic Republic of) |
| 21 | Cuba                           |
| 22 | Djibouti                       |
| 23 | Dominican Republic             |
| 24 | Ecuador                        |
| 25 | El Salvador                    |
| 26 | Eritrea                        |
| 27 | Ethiopia                       |
| 28 | Fiji                           |
| 29 | Gabon                          |
| 30 | Gambia                         |
| 31 | Ghana                          |
| 32 | Guatemala                      |
| 33 | Guinea (Conakry)               |
| 34 | Guinea-Bissau                  |
| 35 | Guyana                         |
| 36 | Haiti                          |
| 37 | Honduras                       |
| 38 | India                          |
| 39 | Indonesia                      |
| 40 | Ivory Coast                    |
| 41 | Jamaica                        |
| 42 | Kazakhstan                     |
| 43 | Kenya                          |
| 44 | Kyrgyzstan                     |
| 45 | Laos                           |
| 46 | Liberia                        |
| 47 | Lesotho                        |
| 48 | Madagascar                     |
| 49 | Mali                           |

|    |                   |
|----|-------------------|
| 50 | Myanmar           |
| 51 | Mauritania        |
| 52 | Mauritius         |
| 53 | Malawi            |
| 54 | Mexico            |
| 55 | Mozambique        |
| 56 | Namibia           |
| 57 | Niger             |
| 58 | Nigeria           |
| 59 | Nicaragua         |
| 60 | Nepal             |
| 61 | Peru              |
| 62 | Papua New Guinea  |
| 63 | Philippines       |
| 64 | Pakistan          |
| 65 | Paraguay          |
| 66 | Rwanda            |
| 67 | Senegal           |
| 68 | Sierra Leone      |
| 69 | Somalia           |
| 70 | South Africa      |
| 71 | South Sudan       |
| 72 | Sri Lanka         |
| 73 | Sudan             |
| 74 | Swaziland         |
| 75 | Tajikistan        |
| 76 | Tanzania          |
| 77 | Thailand          |
| 78 | Timor Leste       |
| 79 | Trinidad & Tobago |
| 80 | Togo              |
| 81 | Uganda            |
| 82 | Uzbekistan        |
| 83 | Vietnam           |
| 84 | Yemen             |
| 85 | Zambia            |
| 86 | Zimbabwe          |

## **ANNEX 8: Annual Authorising Officer by Sub-Delegation Reports of Trust Fund Managers**

### **Annex 8A Annual AOSD Report of TF Managers for EUTF Bêkou**

#### **Outline annex 8A**

- **Section 1 – Evénements politiques et operationnels marquants**
- **Section 2 – Programmation, mise en œuvre et résultats ( y inclus évaluations)**
- **Section 3 – Rapport financier**
- **Section 4 – Gestion et contrôle interne**
- **Section 5 – Annexes**
- **Section 6 – Declaration d'assurance**

## **SECTION 1 – EVENEMENTS POLITIQUES ET OPERATIONNELS MARQUANTS**

La situation sécuritaire reste volatile en RCA; depuis les efforts d'un retour à la stabilité, le conflit en RCA a changé mais perdure. Malgré la présence des autorités nationales légitimes et soutenues par la communauté internationale et les efforts de médiation, un accord de paix entre le gouvernement et les groupes armés n'a pas été signé en 2018.

L'année 2018 a été une année particulièrement sanglante et a mis en lumière l'enracinement des groupes armés (de 10 à 17 groupes armés de 2015 à 2018) et la réversibilité des maigres acquis sécuritaires. La situation dans la capitale reste fragile, notamment dans les zones plus sensibles de la ville. Un des enjeux importants reste le redéploiement de l'administration de l'Etat sur tout le territoire sécurisé.

La mise en œuvre du Plan national de Relèvement et de Consolidation de la Paix (RCPCA) 2017-2021 a continué cette année. Les Groupes de Coordination Programmatique (GCP), qui rassemblent les institutions nationales et les PTF directement concernés, ont été relancés le 14 mars pour le pilier 1, le 16 juin pour le pilier 2 et le 11 juillet pour le pilier 3.

La diminution de la conflictualité au nord-ouest et sud-est au début 2018 a permis le reflux des PDI de Paoua, de Bocaranga et le début du retour des réfugiés à Bangassou. Cependant, à la fin de 2018, plus de 576.000 réfugiés centrafricains sont toujours à l'abri au Cameroun, au Tchad, en République Démocratique du Congo et au Congo, et on compte plus de 636.000 personnes déplacées à l'intérieur du pays.

Le 15 novembre 2018 le plus grand site de PDI de la ville d'Alindao, dans le sud-est du pays, a été attaqué et incendié affectant plus de 18 000 personnes parmi les 26.000 que comptait le site. Selon les chiffres d'OCHA de 2016 à 2018, le nombre de Centrafricains ayant besoin d'assistance reste identique: 2,9 millions de personnes, soit plus de la moitié de la population.

C'est dans ce contexte si complexe et fragile qu'œuvre l'action du Fonds Bêkou, en mettant en évidence ses avantages comparatifs et sa flexibilité et adaptabilité aux changements de situation, en intervenant partout dans le pays dès que les conditions minima le permettent.

L'approche intégrée de l'UE (premier bailleur en RCA) est plus que jamais d'actualité, comme l'indiquent l'extension de l'action de la Mission de Formation de l'UE ("EUTM") à Bouar, l'aide humanitaire, la coopération au développement et l'approche résilience du Fonds Bêkou.

Le Fonds Bêkou s'est positionné de manière unique comme le seul outil permettant de combler le gap entre les besoins humanitaires et les besoins de développement, d'un point de vue LRRD («Linking Relief, Rehabilitation and Development»), en permettant le continuum de l'aide.

En 2018 le Fonds Bêkou a également connu un processus d'intégration accrue dans les outils de la coopération européenne mis en œuvre par la DUE.

Par ailleurs, la même année, le Fonds Bêkou a adopté une nouvelle action pour un montant total de EUR 35 million dans le domaine de la santé.

La contractualisation des projets du Fonds s'est élevée à plus de EUR 80 million dans les secteurs de la santé, de la résilience rurale, de l'eau et de l'assainissement, de la relance économique et de la réconciliation.

L'adoption d'un Cadre de Résultats par le Fonds Bêkou, en novembre 2018, répond à une

des recommandations de la Cour des comptes<sup>37</sup> basée sur l'identification des objectifs SMART en y associant des indicateurs pertinents.

Il constitue un outil stratégique afin de démontrer les résultats au niveau du Fonds.

En novembre 2018, suite à plusieurs étapes, dont une réflexion stratégique avec les Etats-Membres menée à Bruxelles en octobre 2018 (en présence des autorités centrafricaines), le Conseil d'administration du Fonds Bêkou a officiellement demandé une extension de 18 mois du fonds, portant donc sa date d'expiration à décembre 2020.

La procédure officielle, qui inclut une consultation du Conseil et du Parlement européen, a été lancée en décembre 2018. Une décision finale suivra la conclusion de ces consultations.

Par ailleurs, au cours de l'année 2018, les interventions du Fonds Bêkou ont été marquées par les événements politiques et sécuritaires suivants:

- la zone du nord-est et celle du sud-ouest demeurent relativement stables permettant à l'UE et à d'autres bailleurs d'investir en apaisant davantage les tensions et en enclenchant un processus de sécurité – paix – développement dans le but d'améliorer les conditions de vie des communautés, rétablir le fonctionnement des services sociaux de base et faciliter le retour de l'administration et des FACA.
- le redéploiement d'agents publics dans l'arrière-pays: suite aux nominations de préfets et de sous-préfets fin 2017, les équipes-cadre de région et de district ont été nommées par le Ministère de la santé et de la population en juillet 2018 et leur déploiement sur le territoire centrafricain a été effectif en août.  
Ce redéploiement a été crucial pour permettre aux partenaires de mise en œuvre du Fonds Bêkou d'engager les actions de renforcement des capacités et de commencer à instaurer une collaboration renforcée.
- les conflits localisés à Bangui et l'arrière-pays: comme eu en 2017 plusieurs projets et partenaires de mise en œuvre du Fonds ont été affectés par les affrontements et l'insécurité dans les zones concernées.  
Il en a résulté des pertes d'équipement/matériel et, temporairement, la suspension/le ralentissement d'activités ou un suivi à distance par les partenaires de mise en œuvre.  
Certains projets ont également dû s'ajuster aux mouvements des populations provoqués par les violences, et dans le cas de la santé, l'afflux de personnes blessées ou cherchant refuge dans les centres de santé.
- le suivi des projets a été formalisé et renforcé par une majeure appropriation des autorités nationales. De manière générale, chaque projet ou ensemble de projets sur une même « thématique » fait l'objet d'un Comité de suivi trimestriel, piloté par les ministères techniques compétents. Sur la base de TDR validés par les autorités nationales, le Comité de suivi présente l'état d'avancement des projets, les enjeux et les perspectives des différentes parties prenantes.

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<sup>37</sup> Rapport spécial n° 11/2017: Le fonds fiduciaire Bêkou de l'UE pour la République centrafricaine: un début chargé d'espoir malgré quelques insuffisances, <https://www.eca.europa.eu/fr/Pages/DocItem.aspx?did=41726>

## SECTION 2 – PROGRAMMATION, MISE EN ŒUVRE ET RESULTATS (Y INCLUS EVALUATIONS)

### 2.1. Programmation

Lors des deux réunions qui se sont tenues en 2018, le Comité de gestion a adopté un nouveau programme en 2018, en augmentant à 16 le nombre total de ses actions depuis sa création le 14 juillet 2014.

La liste de toutes les fiches d'action adoptées depuis le lancement du Fonds Bêkou, y inclus le montant et la date d'adoption, est présentée ci-dessous.

| Fiches d'action adoptées (2014-2018)                                                                                                                                                |                    |                               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------------------|
| Action                                                                                                                                                                              | Montant (EUR)      | Date d'adoption <sup>38</sup> |
| Facilité d'assistance technique et de communication                                                                                                                                 | 500.000            | 29/09/2014                    |
| Programme de reconstruction économique et sociale en milieu urbain (PRESU I)                                                                                                        | 4.500.000          | 29/09/2014                    |
| Amélioration de la situation économique et sociale des femmes et de leur famille en RCA (Genre I)                                                                                   | 1.500.000          | 29/09/2014                    |
| Programme d'appui sectoriel santé au Plan de Transition en RCA (Santé I) <sup>39</sup>                                                                                              | 15.000.000         | 29/09/2014                    |
| Programme d'appui à la production alimentaire pour la résilience et la cohésion sociale des communautés affectées par les crises récurrentes en République Centrafricaine           | 10.000.000         | 18/12/2014                    |
| Programme de réponse à court et moyen terme à l'afflux de réfugiés de République Centrafricaine au Cameroun                                                                         | 4.500.000          | 18/12/2014                    |
| Programme de relance économique et d'autonomisation des acteurs économiques centrafricains                                                                                          | 13.000.000         | 27/03/2015                    |
| Projet Ecofaune+, Ecosystèmes faunistiques du nord-est RCA et du sud-est de la RCA                                                                                                  | 5.500.000          | 18/11/2015                    |
| Programme de promotion de l'intégration et de la participation des femmes et des jeunes filles à la vie économique, sociale et politique de la République Centrafricaine (Genre II) | 2.000.000          | 18/11/2015                    |
| Projet de reconstruction économique et sociale en milieu urbain – Phase 2 (PRESU II)                                                                                                | 11.760.000         | 18/11/2015                    |
| Programme de promotion de la cohésion sociale, du dialogue et de la réconciliation dans la société centrafricaine                                                                   | 20.000.000         | 18/11/2015                    |
| Programme d'appui sectoriel santé au Plan de Transition en RCA (Santé II)                                                                                                           | 29.000.000         | 04/04/2016                    |
| Programme de résilience rurale et création d'emplois                                                                                                                                | 18.000.000         | 06/12/2017                    |
| Projet de désenclavement des Régions en République Centrafricaine                                                                                                                   | 7.000.000          | 06/12/2017                    |
| Projet Eau pour la Paix, Eau pour la Vie (PEPEV)                                                                                                                                    | 11.000.000         | 06/12/2017                    |
| Programme d'appui sectoriel au Plan Intérimaire en RCA (Santé III)                                                                                                                  | 35.000.000         | 04/06/2018                    |
| <b>Montant total des décisions adoptées (EUR)</b>                                                                                                                                   | <b>188.260.000</b> |                               |

Au total, le Fonds Bêkou a adopté un montant de EUR 39 millions en 2018 (santé et extension des actions promouvant la réconciliation et la relance économique).

### 2.2. Mise en œuvre des programmes et résultats clés

#### ❖ *Reconstruction économique et sociale en milieu urbain (PRESU – phases 1 et 2)*

La phase 1 du Projet de Reconstruction Economique et Sociale en milieu urbain (PRESU I), qui a démarré en juin 2015, a été prolongée de 36 à 60 mois de mise en œuvre. La phase 1, approuvée par le Fonds Bêkou pour un montant de EUR 4,5 millions, vise à

<sup>38</sup> Il s'agit de la date initiale d'adoption de la Fiche d'action. Les actions peuvent avoir subi des révisions décidées ultérieurement par le Comité de gestion. Révisions adoptées en 2018: augmentation de 2 millions d'euros en février 2018 du programme de promotion de la cohésion sociale, du dialogue et de la réconciliation dans la société africaine et de EUR 2 millions en décembre 2018 du programme de relance économique.

<sup>39</sup> Un dégageant de EUR 630.742,30 a été effectué en avril 2018 portant le montant de ce programme à EUR 14.369.257,68.

améliorer la cohésion sociale et l'environnement urbain de quartiers défavorisés à Bangui, et à favoriser la reconstruction économique des ménages. Elle s'articule autour de trois axes : 1) des actions à vocation sociale à court terme qui se sont déroulées de juillet 2015 à février 2017 ; 2) la préparation encore en cours d'actions de développement urbain prévoyant des aménagements d'infrastructures collectives ; 3) la réhabilitation de l'avenue Idriss Déby. L'exécution du projet a été déléguée à l'Agence Française de Développement (AFD) à hauteur d'un financement maximal de EUR 4,4 millions.

Le premier volet du projet s'est terminé en 2017 et a bénéficié aux jeunes et aux femmes des quartiers précaires de Bangui (Sara Yakité, Miskine et KM5), mais aussi plus généralement à toute la population résidente par sa portée communautaire.

Mis en œuvre par les ONG ACTED, Danish Refugee Council (DRC) et OXFAM, ce volet a permis de former les jeunes à divers métiers (menuiserie, couture, maintenance informatique, mécanique, etc.), à améliorer l'accès à l'eau et à l'assainissement dans les quartiers ciblés, à sensibiliser les populations à l'hygiène, à procurer des revenus aux populations par les travaux à haute intensité de main d'œuvre (THIMO) et les activités génératrices de revenus (AGR), à améliorer l'environnement urbain (désherbage, curage des drains, creusage de canaux pour adduction), à promouvoir la cohésion sociale et la paix, et à renforcer les acteurs économiques locaux.

Le deuxième axe du projet place les autorités centrafricaines au centre de l'action, devant mener à un retour de l'action publique dans les quartiers ciblés.

Les maîtrises d'ouvrage pour l'aménagement d'infrastructures collectives et la réhabilitation de voiries ont été déléguées à l'Agence d'Exécution de Travaux d'Intérêt Public en Centrafrique (AGETIP CAF) respectivement par le Ministère de l'Urbanisme, de la Ville et de l'Habitat (MUVH) et le Ministère des Travaux Publics et de l'Entretien Routier (MTPER).

La mise en œuvre de ce volet en 2018, a connu des retards qui ont demandé une prolongation de la période de mise en œuvre. En effet, les études techniques pour les équipements socio-collectifs ont été affectées par des incidents sécuritaires qui ont rendu difficile l'accessibilité des sites d'intervention, mais également des mouvements de population qui ont généré le besoin d'un plan d'accompagnement pour le retour de populations déplacées dans les quartiers du projet.

Des difficultés ont été rencontrées par AFD avec le bureau d'études sélectionné. Néanmoins, la réalisation des études s'est terminée fin 2018. Les travaux prévus sous la phase 2 du projet (PRESU II) concernent la réhabilitation du lycée de Miskine, la réhabilitation de l'avenue Idriss Déby, la construction d'une classe maternelle et la réhabilitation de la maison des femmes à Miskine, la réhabilitation du marché de Miskine, la réhabilitation d'un centre de santé urbain au PK5, la réhabilitation de l'atelier de forgerons au KM5 et l'assainissement de l'école à Yakité, et la réhabilitation du collecteur Bouagba.

Concernant la réhabilitation de l'avenue Idriss Déby, la possibilité de concevoir une voirie permettant un véritable désenclavement des quartiers sinistrés a rendu indispensable la mise en place d'un Plan d'Action de Réinstallation, lequel prendra également en compte les enjeux environnementaux et sociaux de la zone d'intervention. Les travaux de voirie devraient démarrer au premier semestre 2019.

La phase 2 vise à capitaliser les acquis de la phase 1, en favorisant la reconstruction économique des ménages et en permettant le retour de l'action publique par l'amélioration de l'environnement social et urbain des quartiers précaires de Bangui de Miskine et Sara/Yakité. Tel que le PRESU I, l'exécution du PRESU II est déléguée à l'AFD. Les activités ont démarré en Janvier 2017 pour une durée de 36 mois et un financement total de EUR 11,66 millions.



Entre les actions structurantes de fort impact s'inscrivent le drainage et la réhabilitation de l'équipement des deux quartiers, y compris la réhabilitation de l'école primaire de Yakité, du lycée, de l'école maternelle et du marché en Miskine. Au niveau des travaux de proximité, s'incluent le drainage tertiaire pour évacuer les eaux pluviales des zones d'habitation et la voirie tertiaire pour la circulation interne, entre autres.

La complexité du contexte a rendu l'organisation des marchés et la planification des activités sur la base des études techniques préparés difficile. Par conséquent, la plupart des contrats seront attribués dans le premier trimestre de 2019.

| Résultats clés – PRESU (Phases 1 et 2)                                                                  |                                                |                     |
|---------------------------------------------------------------------------------------------------------|------------------------------------------------|---------------------|
| Indicateur                                                                                              | Résultat                                       | Taux de réalisation |
| Nombre de personnes recrutées dans le cadre des chantiers THIMO                                         | 4.884                                          | 107%                |
| Nombre bénéficiaires des AGR (activités génératrices de revenus)                                        | 1.640                                          | 103%                |
| Nombre de victimes de violations de leurs droits/vulnérables ayant reçu une assistance directe          | 1.127                                          | 94%                 |
| Nombre d'établissements publics ayant accès à l'eau et assainissement en quantité et qualité suffisante | 4 (3 écoles + 1 marché)                        | 100%                |
| Nombre de clubs d'hygiène formés et actifs dans les écoles                                              | 2 écoles (environ 15 000 élèves bénéficiaires) | 100%                |

❖ **Amélioration de la situation économique et sociale des femmes et de leur famille en RCA et Promotion de l'intégration et de la participation des femmes et des jeunes filles à la vie économique, sociale et politique de la République Centrafricaine (Genre – phase 2)**

La mise en œuvre de la deuxième phase du programme, attribuée à l'ONG *International Rescue Committee UK (IRC-UK)*, en consortium avec COOPI depuis juillet 2017, avance de manière satisfaisante.

Le projet intervient dans les zones de Bangui, Kaga Bandoro, Bocaranga et Dekoa (IRC) et Mbaïki (COOPI) pour intégrer les femmes/filles dans la vie communautaire, et renforcer leur participation aux décisions du foyer. Alors que les zones appuyées par IRC sont celles de la 1ère phase du programme, Mbaïki représente une nouvelle zone d'intervention couverte par COOPI.

Une approche inclusive est utilisée à travers les activités, ciblant non seulement les femmes/filles, mais également les hommes/conjoints/garçons et les décideurs communautaires et politico-administratifs.

Le projet appuie des organisations communautaires de base (OCB) et groupements féminins, mais également des bénéficiaires individuelles. La pérennisation de l'action et l'ancrage local sont renforcés non seulement par le renforcement des OCB/groupements, mais également par l'appui par IRC à l'autonomisation de 3 ONG nationales (Levier, Echelle, et AFPE - Association des femmes pour la Promotion de l'Entrepreneuriat). La signature du Protocole d'Accord entre IRC et les deux dernières ONG nationales partenaires a été faite en juillet 2018. Dans la zone de Mbaïki, des partenariats existent avec deux ONG nationales, l'Organisation Nationale des Femmes Rurales (ONFR) et l'Association des Femmes Juristes de Centrafrique (AFJC). Une collaboration est également établie avec les ONG du programme de santé du Fonds, concernant le référencement des victimes de violences basées sur le genre. En 2018, la prise en charge psychosociale directe a bénéficié plus de 150 femmes et jeunes filles.

Le renforcement des capacités en droits, compétences socio-économiques, connaissances sur les violences basées sur le genre, et compétences de la vie, se fait notamment à travers des formations, sensibilisations, groupes de discussion, et causeries éducatives.

En 2018, plusieurs thématiques ont été abordées dans le contexte des campagnes de sensibilisation, comme : « Tolérance zéro à l'égard des violences basées sur le genre en

milieu rural et urbain », « le concept genre », « conséquences de viol et les services disponibles ». Jusqu'à aujourd'hui, plus de 648 membres des OCB/associations féminines/coopératives ont été formés en compétence de base.

Par ailleurs, le projet vise à créer des opportunités économiques dans une logique de chaîne de valeur et d'accès au crédit et à l'épargne. Les OCB sont appuyées par IRC en intrants et outillages, et formations en agro-business. Un partenariat a été établi avec l'Agence Centrafricaine pour le Développement Agricole (ACDA) et les organisations bénéficiaires sont mises en relation avec des institutions de microfinance (IMF).

Conformément au protocole d'accord entre IRC et l'ACDA, un module de formation a été produit par l'ACDA et des sessions de formations ont été animées. En décembre 2018, 60 représentants des OCBs (dont 16 hommes et 44 femmes) ont pris part à ces sessions à Bocaranga, Kouï, Ngaoundaye. Une plateforme de transformation des produits agropastoraux est en cours de construction à Dekoa, dans la Kémo. Le soutien aux trois centres de formation professionnelle identifiés et à un IMF débutera cependant en 2019. A Mbaïki, le soutien à des groupements féminins et les femmes/filles individuelles dans leurs AGR est en cours, avec des sessions d'échange et de discussion.

Un autre point fort du projet consiste dans la mise en place de deux Centres d'Autonomisation Socio-Economiques des Femmes (CASEF) dans le 7<sup>e</sup> arrondissement de Bangui et la commune de Bimbo, et d'une Maison de la Femme dans le 5<sup>e</sup> arrondissement de Bangui. A terme, ces centres multifonctionnels, gérés par des organisations de femmes, procurent des espaces sécurisés aux femmes/filles pour la prise en charge psychosociale des cas de protection et violences basées sur le genre, les sensibilisations thématiques et formations ciblées.

Le projet a été revu en septembre 2018 pour intégrer le volet de renforcement des capacités du MPFFPE. Ce nouveau ministère a émergé dans le cadre du remaniement gouvernemental opéré en septembre 2017, portant ainsi une attention particulière aux besoins spécifiques des femmes et enfants en RCA.

| Résultats clés – Genre (phase 2)                                                                                                         |          |                     |
|------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------------|
| Indicateur                                                                                                                               | Résultat | Taux de réalisation |
| Prise en charge psychosociale directe                                                                                                    | 223      | 32%                 |
| Sensibilisation et formation des membres des OCB/ associations féminines/ coopératives en compétences de base                            | 648      | 162%                |
| Identification des AGR potentielles pour les bénéficiaires (OCB/Associations/survivants) et formation entrepreneuriale basée sur le CEFE | 97       | 99%                 |
| Formations agrobusiness basées sur les filières porteuses et la chaîne des valeurs                                                       | 750      | 150%                |

### ❖ *Appui sectoriel Santé au Plan de Transition en RCA (phases 2 et 3)*

Pendant l'année 2018, la phase 2 du programme de santé est mise en œuvre par les ONG Première Urgence Internationale (PUI), *International Medical Corps* (IMC), *The Alliance for International Medical Action* (ALIMA), Croix-Rouge Française (CRF) et Cordaid, pour la fourniture de services de santé dans 128 formations sanitaires du pays couvrant plus de 1,5 millions d'habitants. Six de ces projets se sont achevés au cours de l'année. L'appui au Complexe pédiatrique de Bangui avec Médecins avec l'Afrique - CUAMM a démarré en début juillet 2018.

Par ailleurs, l'assistance technique prestée au Ministère de la Santé et Population (MSP) a été renforcée avec un deuxième expert à partir de mi-juin. L'expert, dont les responsabilités se concentrent sur le niveau central (politiques, stratégies, régulation, coordination sectorielle), complète ainsi l'action du premier assistant technique focalisé sur le niveau périphérique (coordination des projets, harmonisation, renforcement des agents décentralisés).

En 2018, l'assistance technique a notamment appuyé le MSP dans la formation des nouvelles équipes-cadres de région et de district, la coordination avec les partenaires techniques et financiers (OMS, UNICEF, Banque mondiale, Fonds mondial, GAVI, etc.), le suivi des projets de santé, l'articulation entre le niveau central et décentralisé du MSP, la revue et la planification annuelle du MSP, la réforme du Cadre de Concertation Stratégique du Secteur de la Santé, et la mise en place des groupes thématiques.

Suite à l'évaluation externe des phase 1 et 2, qui a été conduite en avril/mai 2018, le Fonds Bêkou a procédé avec la formulation de la phase 3 du programme. La fiche d'action respective a été adoptée par le Comité de gestion du Fonds en juin 2018 pour un montant total de EUR 35 millions, comportant 2 volets d'intervention: (i) le renforcement du MSP dans sa fonction de gouvernance et leadership, incluant l'assistance technique au ministère à Bangui, mais également un renforcement des capacités des directions régionales et districts sanitaires; (ii) la fourniture de services de santé de qualité et l'accompagnement des acteurs de santé locaux.

La mise en œuvre du deuxième volet a été attribuée, dans un souci de capitalisation des acquis et de continuité des activités et en ligne avec les recommandations de l'évaluation, aux mêmes ONG partenaires de la phase 2 évitant une interruption des services de santé.

Les 6 régions sanitaires ciblées sont également restées inchangées, pourtant avec quelques modifications au niveau des districts, suite au nouvel découpage administratif. Pendant la phase 3, au moins 151 formations sanitaires devraient être appuyées dans les districts de Bangassou, Ouango, Bossangoa, Bimbo, Boda, Haute Kotto, Vakaga, Bangui 1, Bangui 2, Bangui 3, Bamingui, Ndélé, Berberati, et Gamboula.

Cette troisième phase met l'accent sur le transfert des compétences vers les agents du MSP, faisant ainsi progressivement évoluer le rôle des ONG de la substitution à l'accompagnement des acteurs locaux. Le Fonds Bêkou continue d'appliquer le principe de la gratuité ciblée pour les groupes vulnérables, tels que définis par le MSP, avec la fourniture directe des médicaments essentiels.

Tout comme en 2017, les partenaires et les projets du Fonds Bêkou ont été affectés par les violences localisées en 2018, résultant dans des délocalisations temporaires du personnel, des pillages de bureaux et centres de santé, des afflux de population sporadiques dans les formations sanitaires, et des suspensions partielles ou ralentissements d'activités.

Ces incidents sécuritaires ont notamment affecté la Croix-Rouge dans la zone de Nassolé/Gamboula et à Bangui/PK5, Cordaid à Bangassou, PUI dans la Bamingui-Bangoran et IMC dans la Haute-Kotto. Néanmoins, tous les partenaires se sont efforcés à une reprise des activités au plus vite.

Suite à l'évaluation, il a été constaté la nécessité de formuler un projet spécifiquement dédié au renforcement des capacités au niveau des régions et districts sanitaires, permettant aux ONG de se concentrer davantage sur les formations sanitaires en complément du redéploiement des fonctionnaires et agents du MSP dans les directions et districts sanitaires dès août 2018. Suite à un appel à manifestation d'intérêt restreint, le projet de renforcement des capacités a été confié à l'Agence Italienne pour la Coopération au Développement (AICS) et démarrera début 2019.

| Résultats clés – Santé (phases 2 et 3)                                                                                        |           |         |                     |         |
|-------------------------------------------------------------------------------------------------------------------------------|-----------|---------|---------------------|---------|
| Indicateur                                                                                                                    | Résultat  |         | Taux de réalisation |         |
|                                                                                                                               | Phase 2   | Phase 3 | Phase 2             | Phase 3 |
| Nombre de consultations curatives prestées                                                                                    | 1.486.561 | 295.918 | 153%                | 22%     |
| Nombre de bénéficiaires (femmes enceintes et enfants) de vaccinations dans le cadre du PEV (y compris les vaccinations PENTA) | 71.901    | 10.823  | (Cible non définie) | 21%     |
| Nombre d'enfants pris en charge pour malnutrition aigüe sévère                                                                | 4.693     | 2.346   | 46%                 | 15%     |
| Nombre d'accouchements assistés                                                                                               | 43.358    | 13.823  | 127%                | 19%     |
| Nombre de femmes visites CPN totales                                                                                          | 142.356   | 25.254  | 164%                | 22%     |
| Nombre de personnes bénéficiaires des activités de sensibilisation                                                            | 432.051   | -       | 193%                | -       |

❖ **Appui à la production alimentaire pour la résilience et la cohésion sociale des communautés affectées par les crises récurrentes en République centrafricaine**

Le programme d'appui à la production alimentaire pour la résilience et la cohésion sociale des communautés affectées par les crises récurrentes en République centrafricaine vise à améliorer la sécurité alimentaire et nutritionnelle à travers d'un appui à la relance de la production alimentaire, à la gestion des enjeux intercommunautaires et au renforcement des capacités institutionnelles.

Le programme, mis en œuvre depuis 2015, comporte 3 volets complémentaires:

1. Résilience des communautés rurales agricoles et agropastorales: mis en œuvre par la Food and Agriculture Organisation (FAO) et Danish Refugee Council (DRC) dans la région de l'Ouham Pendé (nord-ouest) et WWF dans les régions de la Lobaye et Sangha Mbaéré (sud-ouest);
2. Transhumance et renforcement des communautés pastorales: mis en œuvre par la FAO, DRC, Association for Cooperative Operations Research and Development (ACORD), ACTED et Catholic Relief Services (CRS) à échelle nationale<sup>40</sup>;
3. L'établissement de filières de petit élevage: mis en œuvre par COOPI à Bangui et sa périphérie.

En 2018, seuls les projets mis en œuvre par ACTED sous le volet 2 du programme et COOPI sous le volet 3, ont encore été opérationnels.

Le projet de renforcement de la résilience des éleveurs par ACTED, s'est achevé en début d'avril 2018 après une prolongation du projet. Le projet est intervenu dans les préfectures du Haut-Mbomou, Mbomou, Basse-Kotto, Ouaka et Bangui, bénéficiant les éleveurs résidents et transhumants, les ménages autochtones, la Fédération Nationale des Eleveurs Centrafricains (FNEC) et l'Agence Nationale de Développement de l'Élevage (ANDE).

En dépit des difficultés rencontrées pendant la mise en œuvre (notamment violences qui ont amené à des périodes de suspension), ACTED a mis en place et formé les structures de gestion des ressources naturelles pour la gestion des conflits entre agriculteurs et éleveurs. La filière de l'élevage a par ailleurs été soutenue par ACTED à travers des dotations à des associations de bouchers et pharmacies vétérinaires, ainsi que la construction d'aires d'abattage. Ces activités ont également contribué à la gestion du conflit entre éleveurs et agriculteurs.

ACTED, avec les autres partenaires du programme, a relancé les campagnes nationales

<sup>40</sup> Ouham, Ouham Pendé, Nana Mambéré, Nana Gribizi, Obella Mpoko, Mambéré Kadei, Ouaka, Kémo, Lobaye, Bamingui-Bangoran, Haute-Kotto, Basse-Kotto, Mbomou, Haut-Mbomou

de vaccination du gros et petit bétail, en partenariat avec la FNEC et l'ANDE, y compris la construction de parcs de vaccination et la réhabilitation du laboratoire de l'ANDE.

Le projet d'appui à la relance des filières de l'élevage urbain et périurbain en République Centrafricaine a démarré le 23/6/2017 et il est mis en œuvre par un consortium d'ONG internationales et nationales chapoté par COOPI. Une très forte implication de l'ANDE et de la FNEC sous la supervision du Ministère de l'Elevage et de la Santé animale a pu être constatée.

L'objectif spécifique de ce projet est de «Renforcer les performances économiques et organisationnelles des filières du petit élevage dans les arrondissements de la Capitale et les Communes de Bimbo , Damara , Boali et Bégoua»; il vise globalement à soutenir la production d'intrants de qualité (alevins, porcins, poussins, produits vétérinaires, aliments spécifiques) pour redynamiser les filières volaille, piscicole et porcine en rendant disponibles et accessibles de manière permanente ces intrants aux producteurs.

Le projet, en plus de faciliter leurs accès aux marchés, appui la structuration et la bonne gouvernance des organisations de producteurs qui sont à la base des faitières et de la FNEC.

A ce jour, toutes les études préalables ont été réalisées avec l'appui de Vétérinaires Sans Frontières (étude sur l'installation des sites de production) et du LERSA (recensement de plus de 1.000 producteurs sur Bangui et sa périphérie). Les travaux de construction/réhabilitation sont quasiment tous terminés ou en voie de finalisation et vont permettre:

- la mise en fonction du siège de la FNEC qui va abriter aussi un centre de production de 10 000 poussins et l'usine de fabrication des aliments;
- la mise en fonction d'une station avicole et d'une station de reproduction des porcs (déjà finalisé et doté de 23 reproducteurs porcins) ;
- la remise en état d'une station piscicole dans le 7ème arrondissement.

Le volet de renforcement de capacités a déjà achevé sa première phase qui consistait à actualiser/réviser les manuels techniques de formation et procéder au recyclage des techniciens de la FNEC, des faitières et des ONG locales partenaires (Caritas, Calebasse) pour avoir un noyau de 30 formateurs, qui ont démarré des formations en cascade au profit des 1000 producteurs sélectionnés.

| Résultats clés – Sécurité alimentaire et nutritionnelle                                                                                        |                               |                     |
|------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|---------------------|
| Indicateur                                                                                                                                     | Résultat                      | Taux de réalisation |
| <b>Volet 1 – Résilience des communautés rurales agricoles et agropastorales</b>                                                                |                               |                     |
| Nombre de groupements d'élevage formés et équipés                                                                                              | 905                           | 133%                |
| Nombre de groupements de femmes formés et équipés pour leurs AGR (transformation/ diversification alimentaire et non alimentaire)              | 146                           | 97%                 |
| Nb de comités villageois structurés/redynamisés                                                                                                | 35                            | 130%                |
| Nombre de personnes sensibilisées en matière de protection et gestion des conflits                                                             | 8.219                         | 235%                |
| <b>Volet 2 – Transhumance et renforcement des communautés pastorales</b>                                                                       |                               |                     |
| Nombre de ménages pastoraux ayant bénéficiés des campagnes de vaccination des animaux                                                          | 104.710                       | 116%                |
| Nombre de parcs de bétails réhabilités                                                                                                         | 253                           | 202%                |
| Nombre de structures (6 GRN et foncier pastoral; 9 GC liés au pastoralisme; 5 mixtes + 12 antennes) créés ou redynamisés, renforcés et appuyés | 32                            | 100%                |
| Nombre d'agents vétérinaires de l'ANDE actifs                                                                                                  | 87                            | 200%                |
| <b>Volet 3 – Etablissement de filières de petit élevage</b>                                                                                    |                               |                     |
| Augmentation de la production avicole, piscicole, porcine et des petits ruminants des 8 arrondissements de Bangui et des Communes de Bimbo et  | 3.396.770 têtes <sup>41</sup> | 59%                 |

<sup>41</sup> Dont 3 386 669 volailles produites; 5 121 porcs adultes vendus; 4 980 porcelets commercialisés.

|                                                                                                                                                                                         |     |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|
| Bégoua par rapport à la situation d'avant-projet                                                                                                                                        |     |     |
| Nombre d'éleveurs respect effectif de la part des producteurs des protocoles techniques standardisés et validés par l'ANDE pour la préparation, démarrage et suivi des cycles d'élevage | 130 | 16% |
| Augmentation de la portion de valeur ajoutée retenue par les éleveurs (segment de la production de base)                                                                                | 14% | 70% |

### ❖ **Relance économique et d'autonomisation des acteurs économiques centrafricains**

Depuis mi-2015, le Fonds Bêkou a initié ce programme important et novateur pour contribuer à la redynamisation des acteurs économiques locaux (AEL) et des services concernés par les activités économiques à petite et moyenne échelle à Bangui et Bouar. Globalement l'impact accru du programme résidait dans le fait de soutenir en même temps et de manière coordonnée 1.500 AEL d'une part via des services d'accompagnement « non financier » (formation, coaching, accompagnement, appui/conseil) et d'autre part via la promotion / facilitation de l'accès aux services financiers.

Le projet « Fini Bangondo Ti Mai (Nouvelle vision pour le développement) », mis en œuvre par le consortium d'ONG DRC, *Mercy Corps Europe* (MCE) et ACTED, renforce le capital économique, humain, social et financier des acteurs économiques de Bangui, Bimbo, Bégoua et Bouar. Plus précisément, le projet cible six filières (maraichage, aviculture, savonnerie, apiculture, construction traditionnelle et textile), qui ont été identifiées comme porteuses dans les zones ciblées lors de l'étude socio-économique menée initialement.

En 2018, l'identification des AEL a été finalisée avec 1501 AEL bénéficiant d'un paquet d'appui intégré pour lancer, redynamiser et/ou consolider leur projet. En plus de la dotation des kits et de formations sur les bonnes pratiques en gestion des activités économiques et l'éducation financière, un suivi post-formation continu a assuré les acquis de la formation reçue.

Cet accompagnement de proximité a déjà entraîné un engouement croissant quant à la demande de crédits. Environ 346 AEL ont déjà manifesté un intérêt à demander un crédit. De plus, les échanges lors de ce suivi, aideront à recadrer ou à réorienter les actions des AEL, à apporter des solutions aux problèmes rencontrés, notamment au regard des activités du deuxième volet du programme.

L'initiative FabLab (un incubateur permettant de soutenir des entrepreneurs innovants), lancée en 2017, continue à suivre leurs évolutions et leurs avancements. Tout au long de l'année, l'une des activités les plus importantes du projet a été le traitement des dossiers de demande de crédit et leur acheminement aux différents Etablissements de Microfinance (EMF) partenaires.

Une extension du projet a été signée fin 2018 pour assurer 15 mois additionnels d'accompagnement aux AEL et l'alignement avec la deuxième composante du programme.

La composante "Renforcement des capacités techniques et organisationnelles des parties prenantes du secteur de la microfinance est mise en œuvre via l'AFD par le consortium IRAM/ECHELLE. Le projet vise à redynamiser et renforcer les capacités des principaux acteurs du secteur de la microfinance en RCA:

- Au niveau macro, il renforcera les capacités des acteurs du cadre institutionnel afin de permettre aux EMF d'exercer leurs activités dans un environnement favorable et sécurisé. Pour cela, il est prévu de soutenir le « Comité National de Microfinance (CNMF) », et de renforcer des capacités de la Direction des Assurances, des Banques et de la Microfinance, et notamment du Service de la Microfinance, organe ministériel chargé du suivi de l'activité de microfinance en République Centrafricaine.

- Au niveau méso, il s'agit d'accompagner et d'appuyer la redynamisation de l'Association Professionnelle des Etablissements de Microfinance de Centrafrique (APEMF-CA) créé en 2006, via l'élaboration d'un plan de développement focalisé sur l'offre de services au profit des différents acteurs du secteur.
- Au niveau micro, il s'agit de renforcer les capacités techniques, matérielles et organisationnelles de trois EMF. En l'absence de réseau bancaire, tourné vers les plus pauvres, ces établissements représentent la seule possibilité de bancarisation dans les quartiers et leurs agences constituent le seul moyen d'assurer des transactions financières sécurisées.

Après la crise de 2013, seuls 5 établissements de microfinance demeurent encore en activité constante, avec une couverture géographique conséquemment réduite. Leurs réseaux d'agences, impactés par la crise demeurent toujours opérationnels et délivrent leurs services aux populations, y inclus dans les quartiers les plus difficiles. Le projet prévoit de renforcer les capacités de la Caisse Mutuelle de Centrafrique (CMCA) et du Crédit Populaire de Centrafrique S.A (CPC), un autre établissement est en phase d'identification.

A ce jour, l'équipe du projet est en place et deux missions d'identification et d'analyse des besoins ont été initiées.

| Résultats clés – Relance économique                                                                           |          |                     |
|---------------------------------------------------------------------------------------------------------------|----------|---------------------|
| Indicateur                                                                                                    | Résultat | Taux de réalisation |
| % des AEL formés maîtrisant les bonnes pratiques en gestion des activités économiques et éducation financière | 89%      | 118%                |
| % des AEL non bancarisés lors de leur sélection et qui le deviennent à la fin du projet                       | 70%      | 117%                |
| % des AEL appuyés qui sont mis en relation avec des acteurs commerciaux, économiques et/ou institutionnels.   | 100%     | 125%                |

#### ❖ *Ecofaune+, Ecosystèmes faunistiques du nord-est RCA/Tchad et du sud-est de la RCA*

Le programme Ecofaune+ vise à améliorer la gouvernance et la gestion durable des ressources naturelles et de la biodiversité en RCA dans une perspective de développement de l'économie verte et de lutte contre la pauvreté.

L'action se décompose en deux zones ayant chacune ses particularités.

#### *Les Aires protégées et les Zones Cynégétiques Villageoises (ZCV) dans le Nord-Est*

En mars-avril 2018 un sondage pédestre a permis entre autres le comptage d'indices animaliers et humains. 7.996 Km<sup>2</sup> ont été couverts dont 3.708 Km<sup>2</sup> au sud du PN Bamingui Bangoran, 2.286Km<sup>2</sup> dans la ZCV Idongo, 1.109 Km<sup>2</sup> dans la ZCV Bamingui-Bangoran, et 893 Km<sup>2</sup> à l'est de la ZCV Koukou-Bamingui.

Les résultats ont permis de préciser les espèces présentes et leur nombre. Les résultats ont été partagés avec le Comité Interministériel de Suivi (CIS) et présentés en Conseil des Ministres.

Entre février et décembre 2018, 709 journées et 478 nuits de missions de luttés anti-braconnage ont été comptabilisés. 10.633 km ont été parcourus par les surveillants pisteurs et 159 braconniers ont été arrêtés.

L'analyse comparée des données mensuelles partant de février 2018 montre une régression progressive des nombres d'arrestations et de saisies d'armes jusqu'à en octobre 2018, ce qui pourrait être le reflet de l'impact positif de la lutte anti-braconnage.

Les courbes des arrestations et des saisies ont légèrement augmenté en novembre et décembre en raison de l'arrivée de la saison sèche.



Amorcé depuis 2017, le processus d'élaboration du Schéma Directeur d'aménagement du territoire (SDAT) de la préfecture de Bamingui-Bangoran a bien avancé en 2018.

L'ensemble des études en vue de déterminer les valeurs écosystémiques de la préfecture couverte ont été réalisées, les enquêtes conduites sur le terrain et des consultations menées. Les ateliers locaux et interministériels de pré validation technique du projet du document du SDAT ont été tenus en novembre 2018.

Les actions de valorisation des produits forestiers non ligneux et des produits de la transhumance se sont concrétisées par le financement et l'accompagnement de quatre microprojets pilotes.

Le but est de faire évoluer le modèle ZCV voué à une dépendance importante de la chasse sportive, vers un modèle territorial de Développement Endogène et Durable (TeDED), qui prône une cohabitation ou un voisinage organisé de plusieurs vocations d'usage des ressources. Par conséquent, le projet a promu :

- la valorisation d'un produit forestier non ligneux, la noix de karité;
- la production de «charmouttes» (viande séchée) à base de viande de bœuf, en tant qu'alternative à la «charmoutte» à base de viande de brousse;
- l'élevage de pintade (autre alternative à la viande de brousse);
- la production de pain, actuellement absente sur le marché de Bamingui.

Compte tenu de la fin du projet en décembre 2018, le gouvernement centrafricain et la WCS ont signé un accord de Partenariat Public-Privé (21 décembre).

Ce projet capitalise sur les acquis d'ECOFAUNE+ et vise à assurer la conservation efficace et durable de la grande faune et de ses domaines vitaux (habitats, couloirs de migrations) en formant un continuum écologique pour l'intérêt des communautés locales, nationales et internationales.

### La réserve naturelle "Chinko" dans le Sud-Est de la RCA

Le parc Chinko est géré par l'ONG African Parks Network (APN). Le contrat entre APN et le Fonds Bêkou a été signé en décembre 2017 et la mise en œuvre a commencé en janvier 2018.

La vision pour le parc est de « préserver la biodiversité par une gestion durable, concentrée sur de pratiques saines de conservation, en obtenant le soutien de la communauté locale pour la conservation de la faune, en favorisant le développement communautaire durable et en développant les infrastructures de la ZPC de manière compatible avec le Projet Chinko».

L'année 2018 a marqué une année de changement pour Chinko avec une restructuration interne et une nouvelle approche qui met également l'accent sur le développement des activités communautaire dans la périphérie.

Des succès ont été atteints, notamment dans la gestion de la transhumance venant du Soudan. Néanmoins, tout au long de l'année le contexte sécuritaire autour de la réserve était très fragile avec une présence des groupes armés qui rend parfois difficile la mise en place des activités communautaires de sensibilisation.

La présence d'APN à l'est de la RCA donne une occasion unique pour des efforts de conservation à long terme qui incluent également des investissements dans l'infrastructure, le développement économique, l'éducation et une étroite collaboration avec les responsables locaux. Actuellement Chinko donne de l'emploi à environ 300 personnes des communautés locales.



| Résultats clés – ECOFAUNE+                             |          |                     |
|--------------------------------------------------------|----------|---------------------|
| Indicateur                                             | Résultat | Taux de réalisation |
| <b>Les Aires protégées et les ZCV dans le Nord-Est</b> |          |                     |
| Nombre de km <sup>2</sup> sous contrôle                | 4.000    | 182%                |
| Nombre de gardes formés                                | 46       | Cible non définie   |
| Nombre d'initiatives économiques structurées           | 3        | 150%                |
| <b>La réserve naturelle "Chinko" dans le Sud-Est</b>   |          |                     |
| Nombre de gardes                                       | 60       | 75%                 |
| Km de route rénovée                                    | 337      | 320%                |

### ❖ *Promotion de la cohésion sociale, du dialogue et de la réconciliation dans la société centrafricaine*

Ce programme contribue à favoriser la stabilisation et le relèvement de la société centrafricaine en renforçant les capacités locales et le dialogue à court et moyen terme à travers 4 composantes:

- (i) renforcement des capacités de la société civile centrafricaine;
- (ii) appui au retour des PDI et réfugiés centrafricains;
- (iii) appui au redéploiement des autorités locales;
- (iv) soutien aux médias centrafricains.

#### (i) Renforcement des capacités de la société civile centrafricaine

Cette composante, en faveur de la société civile centrafricaine, constitue la mise en œuvre d'une partie de la Feuille de route d'appui à la société civile centrafricaine par l'UE et ses Etats Membres.

Il est considéré comme un projet pilote pour démarrer un processus de travail important avec la société civile locale accompagné des interventions dans le cadre du Programme Indicatif National (PIN) sous le 11<sup>e</sup> FED. Le projet, qui maximise les complémentarités avec les projets financés sous d'autres instruments de l'Union européenne en faveur de la société civile, sera capitalisé par le programme REPASOCC du 11<sup>ème</sup> FED, en phase d'adoption début 2019.

En 2018, les activités sur la composante du renforcement des capacités des organisations locales ont bien avancé. Dans le cadre du processus d'adhésion à la Maison de Services (MdS), 120 OSC y seront associées. Fin 2018, 92 OSC y avaient déjà adhéré. La construction d'un nouveau bâtiment pour la MdS est prévue.

Sur la composante du renforcement des capacités des organisations intermédiaires, une dynamique d'appropriation du projet par les bénéficiaires est à souligner. En 2018, 22 membres de l'ACFPE et du LeRSA ont participé à la formation des instructeurs et à l'ingénierie pédagogique.

De plus, les contenus de deux modules de formation du parcours Management (structuration associative/gouvernance/RH et gestion de projets) ont été développés par les formateurs avec un appui des experts du siège de Bioforce. Les premières 49 OSC ont été formées dans le premier module du parcours « *Management* ». En outre, en novembre 2018, 13 *coachs* ont participé à une première formation. Chaque coach appuiera la mise en œuvre des plans d'action individuels des OSC formées.

Les activités d'appui du Secrétariat Permanent pour les ONG (SPONG), un service sous tutelle du Ministère du Plan, ont également avancé. Afin de renforcer les compétences du personnel, des formations en Microsoft Word et Excel de 20 membres ont eu lieu. D'autres formations (comme Access) suivront en 2019.

De plus, un véhicule pick-up, du matériel informatique et des fournitures de bureau ont été achetés et remis au SPONG en 2018. L'installation d'une connexion internet ainsi que l'achat de motos sont en cours de finalisation. Enfin, le SPONG est en cours

d'identification d'une structure homologue dans la sous-région, pour un voyage d'étude et de capitalisation de bonnes pratiques qui aura lieu en 2019.

| Résultats clés – Renforcement des capacités de la société civile                                                                                                                    |          |                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------------|
| Indicateur                                                                                                                                                                          | Résultat | Taux de réalisation |
| La Maison des services est utilisée par les OSC (augmentation en valeur absolue)                                                                                                    | 51       | 43%                 |
| Nombre de personnes issues du secteur du développement, de l'humanitaire et institutionnel ont renforcé leurs compétences à travers une offre de formation disponible et accessible | 112      | 13%                 |
| Modules de formations de l'équipe du SPONG développés et mis en œuvre                                                                                                               | 2        | 20%                 |

## (ii) Appui au retour des PDI et réfugiés centrafricains

En réponse aux mouvements de retour observés depuis le début de l'année 2017 dans certaines zones, le Fonds Bêkou avait adopté une nouvelle composante d'appui au retour des PDI et des réfugiés centrafricains pour un montant de EUR 9 millions.

Afin de favoriser le retour à Bangui, un contrat a été signé le 16/3/2018 avec ACTED pour un montant de EUR 3.675.000. Le projet soutient les dynamiques de retour des populations à Bangui à travers de la mise en place des instruments sociaux, économiques et de protection renforcés. Dans ces instruments s'inscrivent les mesures de protection individuelles et communautaires dans les quartiers, l'appui psychosociale, l'organisation de THIMO et l'appui à des AGR et caisses de résilience pour l'augmentation de pouvoir d'achat des ménages vulnérables. Les THIMO ont déjà bénéficié 238 personnes en créant 2.360 emploi-jours. Toutes les activités sont mises en œuvre en coordination avec les autorités locales et gouvernementales.

Le projet I koue boumbi ti ya Bambari na ndouzou / Tous ensemble pour le relèvement de Bambari, a démarré en février 2018 pour un montant de EUR 1.750.000 pour favoriser le retour des habitants de Bambari. Le projet utilise des instruments d'atténuation des conflits pour améliorer la cohabitation pacifique des communautés et des instruments de prévention, atténuation et réponse aux conflits comme l'appui aux survivants de violences, le renforcement des services de base et l'appui à des AGR.

Les activités de sensibilisation ont déjà démarré avec environ 5.000 personnes sensibilisées sur la cohésion sociale et la paix et/ou sur la prévention de la violence basée sur le genre et les droits de l'Homme. De plus, plus de 400 victimes de VBG et/ ou des violations des droits de l'Homme bénéficient déjà d'un appui psychosocial direct. Dans ses activités s'inscrivent l'appui aux initiatives qui peuvent renforcer les opportunités économiques et améliorer les conditions de vie des populations de Bambari.

Ces activités seront mises en œuvre en 2019 en combinaison avec l'appui à la résilience des institutions locales.

Enfin, en novembre 2018, un projet signé avec CRS a l'objectif d'améliorer l'harmonie et les conditions de vie des populations retournées/déplacées et les communautés hôtes des Préfectures de l'ouest de la RCA.

Le projet cible 30 communautés réparties entre les préfectures Mambéré- Kadeï, Nana-Mambéré et Sangha Mbaéré. L'intervention appuie le retour spontané des ménages déplacés dans la zone transfrontalière avec le Cameroun où se trouve la grande majorité des réfugiés centrafricains. Les activités du projet ont démarré en novembre 2018 pour une durée de 24 mois.

| Résultats clés – Appui au retour des PDI et réfugiés centrafricains                                |          |                     |
|----------------------------------------------------------------------------------------------------|----------|---------------------|
| Indicateur                                                                                         | Résultat | Taux de réalisation |
| Nombre de personnes formées aux compétences en matière d'atténuation des conflits et de résolution | 55       | 110%                |
| Nombre de cas de VBG et violation des droits de l'Homme qui bénéficient d'un appui psychosocial    | 406      | 29%                 |
| Nombre de kits de matériel de soutien aux survivants distribué                                     | 126      | 90%                 |
| Nombre de bénéficiaires des THIMO                                                                  | 238      | 8%                  |

### (iii) Appui au redéploiement des autorités locales

Une Convention de délégation a été signée le 10 mars 2016 avec Expertise France (EF) pour la mise en œuvre d'un projet pilote de redéploiement des services publics déconcentrés, renforcement de la cohésion sociale et relèvement précoce en Centrafrique.

EF agit en partenariat avec Avocats Sans Frontières Belgique (ASF) pour le volet justice et avec l'Agence française de coopération médias (CFI) pour le volet médias. Une collaboration est également établie entre CFI et l'Association des Radios Communautaires centrafricaines (ARC). Le projet est piloté par un comité multi-acteurs sous la présidence du Haut-Commissaire à la Primature chargé de la politique de décentralisation et de régionalisation. La coordination locale est renforcée par des comités réunissant les autorités locales et les autres partenaires du projet dans les régions ciblées.

Les activités qui ont démarré en 2016 se poursuivent en trois phases: phase 1 - diagnostic (cartographie des acteurs et renforcement des partenaires locaux); phase 2 - stabilisation (redéploiement des autorités locales et renforcement des cadres de concertation locaux); phase 3 - relèvement précoce de deux régions (restauration des services locaux de base et relance économique locale).

Suite au diagnostic établi en 2016 sur les 4 territoires présélectionnés (Bambari, Berberati, Bria et Bangassou), les régions de Berberati et Bria ont été retenues comme zones ciblées par le projet.

Le diagnostic a porté sur la gouvernance locale, le cadre et les conditions de travail, et les compétences et capacités des services et du personnel, les médias, la cohésion sociale et l'activité économique.

Ainsi, les deux régions ont été sélectionnées selon les critères de nécessité du projet au regard de ses différents enjeux, synergie des actions en cours et à venir et faisabilité. Un plan d'action évolutif pour chacune des régions a été adopté par la suite.

Depuis 2016, Bria a connu une recrudescence de violence et en février 2018, comme la situation sécuritaire s'était dégradée, la décision de fermer le bureau de Bria et de rapatrier l'ensemble du matériel encore sur place a été prise. Par conséquent les équipes ont renforcé les activités à Berberati et finalement à Bangui. Toutefois, les activités de la composante « médias » ont continué à Bria.

A Berberati, le renforcement des autorités locales, médias et instances de justice, ainsi que la réhabilitation des bâtiments administratifs et des points d'eau communautaires, ont bien avancé.

Les formations ont renforcé et sensibilisé les autorités locales et 84 chefs de quartiers dans leurs responsabilités ainsi qu'à la gestion de la vie associative. Les activités sur le renforcement des capacités de plaidoyer de la société civile sont toujours en cours. Sur la composante « relance socio-économique », 73 dossiers de micro-projets ont été enregistrés et, après analyse, 3 micro-projets ont été validés et sont en attente de financement (3,5 MFCFA, 4M FCFA et 8 MFCFA).

Concernant le volet de renforcement de la cohésion sociale, l'appui aux frais de

fonctionnement des stations de radio de Berberati et de Bria, ainsi que leur besoin en équipement a eu lieu le premier trimestre 2018. Plusieurs séances de travail ont été effectuées sur la gestion et les aspects techniques de l'appui aux radios.

| Résultats clés – Appui au redéploiement des autorités locales                              |                                                                                                                   |                     |
|--------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|---------------------|
| Indicateur                                                                                 | Résultat                                                                                                          | Taux de réalisation |
| 1 bâtiment administratif réhabilité et équipé                                              | 1 bâtiment d'ACDA pleinement réhabilité et réceptionné avec 13 bureaux équipés et des panneaux solaires installés | 100%                |
| 500 chefs et 500 conseils de quartier/villages sont formés sur leurs rôles et attributions | 201 chefs et 191 conseils de quartier/villages dynamisés et formés                                                | 39%                 |
| Nombre d'infrastructures et équipements communautaires réhabilités                         | 3                                                                                                                 | 30%                 |

#### (iv) Soutien aux médias indépendants comme acteurs directs du dialogue public au niveau local et national

Un deuxième contrat, suite à la conclusion du contrat précédent, a été signé fin mai 2018 avec la Fondation Hirondelle pour une durée des deux ans afin de consolider les acquis et continuer à appuyer la Radio Ndeke Luka (RNL) et ses efforts importants en faveur de la cohésion sociale.

RNL reste jusqu'à présent la seule radio avec une couverture nationale en Sango et en Français, émettant en direct 24h/24 et 7 jours/7. Ses émissions sont axées sur les droits humains, la jeunesse, la condition féminine, le développement, la santé, la justice et la bonne gouvernance.

La radio intervient également à travers son site web (<https://www.radiondekeluka.org/>), sur lequel elle publie ses articles et donne accès à ses émissions en direct et enregistrées.

Ainsi, RNL travaille contre la propagation de rumeurs et de fausses informations, diffuse des messages de cohésion sociale et fournit des clés de compréhension des efforts de réconciliation par son programme d'informations usuel, mais aussi des émissions thématiques comme « E le Songo » sur le rôle des femmes dans la prévention des conflits communautaires et le magazine parlementaire sur l'implication des élus dans l'initiative de l'Union africaine pour la paix. Par ailleurs, les émissions-débat « Patara » renforce l'échange des opinions et le dialogue sur les activités gouvernementales et l'actualité.

Le Fonds Bêkou appuie RNL dans son fonctionnement quotidien et renforce ses capacités, afin d'accroître son professionnalisme et sa durabilité. Après l'adoption de la nouvelle grille de programmes en 2017, RNL a continué à répondre aux besoins des auditeurs avec le lancement du nouveau site web, avec un interface encore plus convivial (juillet 2018). Les relais de Bambari, Bouar, Bozoum et Ndélé, ainsi que les radios partenaires diffusant les programmes de RNL, ont globalement continué à fonctionner sur l'année. Depuis juin 2018, un nouvel émetteur RNL opère dans la ville de Berberati.

En 2019, la RNL réalisera ses plans pour la mise en ligne d'une page Facebook et d'un compte Twitter.

| Résultats clés – Appui à la Radio Ndeke Luka                                                                                                                  |                            |                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------|
| Indicateur                                                                                                                                                    | Résultat                   | Taux de réalisation |
| Taux de la population centrafricaine ayant accès aux programmes de RNL                                                                                        | 60% (>2.000.000 personnes) | 100%                |
| Nombre des correspondants en régions                                                                                                                          | 24                         | 80%                 |
| Nombre des émissions sur la réconciliation, le dialogue et la reconstruction du pays sur 24 mois                                                              | 104                        | 100%                |
| Nombre de collaborateurs d'autres médias participant aux formations de RNL                                                                                    | 8                          | 80%                 |
| Nombre de journalistes, animateurs, présentateurs, techniciens et membres de l'administration conseillés, suivis et évalués lors des formations et en interne | 30                         | 100%                |

## ❖ *Résilience rurale et création d'emplois*

L'action « Résilience rurale et création d'emplois » vise à promouvoir une dynamique de croissance durable et de création d'emplois dans les secteurs agropastoraux productifs en RCA. Le programme adopte une approche "filière" pour relever les défis structurels et organisationnels entravant le développement des filières productives.

Dans le contexte de ce programme, une étude d'expertise a été conduite en 2018. Cette étude a produit un diagnostic exhaustif et actualisé du système de formation en milieu rural et à vocation agropastorale.

Ce diagnostic a été complété par une synthèse du cadre politique et stratégique autour de la formation agricole et rurale. Différents ateliers collaboratifs ont permis de définir les grandes axes d'intervention pour la rénovation du dispositif de formation. Un programme d'intervention a ainsi pu être formulé sur la base de ces travaux et des visites de terrain.

### Renforcement des capacités centrales et des services décentralisés

Afin de faciliter le dialogue sectoriel, contribuer à la consolidation des politiques et renforcer les aspects organisationnels et opérationnels, deux assistants techniques seront mis à disposition des Ministères de l'Agriculture et du Développement Rural (MADR) et du Ministère de l'Élevage et de la Santé Animale (MESA) à partir du premier trimestre 2019.

Le contrat des services d'assistance technique a été signé avec Sogerom en décembre 2018 et les deux AT travailleront ensemble pour renforcer le cadre de concertation du secteur. Ils assureront aussi la cohérence et complémentarité des actions financées par le Fonds Bêkou et les partenaires techniques et financiers (PTF). Les deux AT auront des objectifs et des tâches similaires mais contextualisées par rapport aux deux différents secteurs d'intervention.

Un contrat pour une phase préliminaire de l'appui au niveau décentralisé a été signé en décembre 2018 avec IRAM. Une étude/diagnostic réalisé en 2017 aux principaux structures techniques des services aux producteurs du secteur agropastoral a identifié les 5 organisations les plus pertinentes: IACDA, l'ANDE, l'Institut Centrafricain de Recherche agronomique (ICRA), la FNEC et la Chambre d'Agriculture, de l'Élevage, des Eaux, Forêts, Chasses, Pêches et du Tourisme (CAEEFCPT). La phase préliminaire du programme permettra d'actualiser le diagnostic institutionnel et d'identifier les priorités des services d'appui aux producteurs agropastoraux.

Une deuxième phase du programme renforcera ces structures techniques afin d'améliorer la qualité des services disponibles aux producteurs du secteur agropastoral. L'objectif est de favoriser un renforcement progressif des capacités techniques, organisationnelles et matérielles des principales structures qui fournissent des services techniques aux producteurs de base.

### Appui multidimensionnel aux producteurs de base agricoles, agropastoraux et pastoraux

En mai 2018, le projet « soutien aux petits producteurs agricoles en République Centrafricaine pour un meilleur accès au marché à travers la vente groupée (P4P) » a été signé. Le projet dispose d'un budget de EUR 2 millions sur 24 mois et il est mis en œuvre par le PAM.

L'idée de fonds du P4P est d'acheter localement certains produits agricoles qui sont ensuite transformés et utilisés dans les actions plus urgentes, comme la distribution des vivres pour les personnes déplacées ou les cantines scolaires. Ceci permet d'assurer des débouchés commerciaux aux producteurs et donc des gains monétaires dans un contexte où la commercialisation des produits agricoles est perçue comme un des facteurs de blocage au développement des filières agricoles.

Une phase pilote, du P4P en 2015, a consisté principalement à identifier et organiser les groupements de petits producteurs en organisations paysannes (OP) et à renforcer leurs capacités par des formations thématiques. Cette phase pilote a permis au PAM d'acheter localement, auprès de dix organisations paysannes (OP) des petits producteurs, 1100 mt de céréales et légumineuses entre 2015 et 2017. De plus le PAM, en partenariat avec le MADR, a visé le renforcement et l'encadrement des producteurs et du Laboratoire de Sciences Biologique et Agronomique pour le développement (LASBAD) sur le contrôle de qualité (Q&Q).

L'appui aux petits producteurs/P4P du PAM en RCA a suscité beaucoup d'espoir de la part des groupements agricoles et aussi du Gouvernement qui a officiellement demandé au PAM de poursuivre le développement de cette initiative à travers une mise à l'échelle progressive.

C'est dans cette perspective que le Fonds Bêkou a lancé le financement d'une partie de ce projet. L'objectif global du projet est de « renforcer les capacités de production et de commercialisation des petits producteurs à travers la vente groupée pour augmenter leurs revenus et de renforcer leurs moyens de subsistance ». Le Fonds Bêkou, en synergie avec les financements d'autres bailleurs, ne finance pas uniquement l'achat de produits mais toute l'entièreté de l'action qui permet ces achats (formation, mise en relation, stockage etc.).

Les bénéficiaires directs du projet sont 20 Organisations paysannes faitières encadrant 46 000 groupements et associations paysannes, de petits producteurs ruraux de riz, haricots et sorgho.

Les bénéficiaires ont été ciblés en fonction des critères de vulnérabilité, du potentiel de production et du pourcentage des femmes dans les organisations paysannes. La présence des établissements scolaires de base, dans la zone du projet, est également prise en compte dans le but d'intégrer les activités d'appui aux petits producteurs et le programme d'alimentation scolaire à base de produits locaux.

Au cours des cinq premiers mois du projet, un peu plus d'un million EUR ont été mis à disposition dans l'économie locale à travers des achats locaux. Des missions d'identification, sensibilisation et ciblage ont permis d'identifier d'abord 10 organisations et faitières regroupant 1.253 groupements (24.500 ménages de petits producteurs agricoles, soit environ 122.500 individus) et ensuite 15 nouvelles organisations paysannes constituées de plus de 3.000 groupements et 40.000 ménages et le processus d'adhésion au projet est en cours.

L'identification des besoins en formations auprès ces OP est en cours. Afin de renforcer la coordination du secteur, cinq réunions de coordination sur les activités du P4P ont été organisées et présidées par le Ministère du MADR.

En décembre 2018, le Fonds Bêkou a établi deux nouveaux contrats pour ce secteur:

- Le projet d'appui intégré au développement des filières agropastorales porteuses pour la croissance et l'emploi mis en œuvre par un consortium d'ONG géré par Welthungerhilfe (WHH).  
Le projet vise l'amélioration de l'accès des Organisations Paysannes à des intrants de qualité dans les filières porteuses identifiées; la structuration des OP et la diversification de leurs services aux producteurs ; la création de valeur ajoutée à tous les maillons des chaines de valeurs agricoles à haut potentiel; et l'intégration verticale et horizontale et la structuration des filières agricoles porteuses.  
Les zones d'intervention du projet seront Ombella-M'Poko, Lobaye, Kémo, Bangui et environs.
- Le projet de renforcement de la résilience rurale dans les préfectures du Nord mis en œuvre par les ONG DRC, ACF, PUI, TGH et Concordis. Le projet vise en même temps le renforcement des capacités des organisations faitières (OPA), des groupements



des producteurs et des producteurs individuels, ainsi que celles des acteurs étatiques.

Un volet sur la mitigation des tensions liées aux transhumances est prévu. Les zones d'intervention du projet sont les Préfectures de l'Ouham, de l'Ouham Pendé, de la Bamingui Bangoran et de la Vagaka, RCA.

Grace à ces deux projets plusieurs centaines de groupements / faïtières seront formés et équipés pour initier des productions agricoles importantes qui pourront être en partie achetées par les équipes du PAM dans le cadre du projet P4P.

| Résultats clés – Résilience rurale et création d'emplois                                                                                                                     |          |                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------------|
| Indicateur                                                                                                                                                                   | Résultat | Taux de réalisation |
| Nombre de tonnes de vivres (contractualisées) pour l'achat avec les OP                                                                                                       | 2.500    | 36%                 |
| Nombre de missions conjointes PAM/ MADR/ ACDA/ ICRA/ ORCCPA/ LASBAD pour le suivi des activités et la sensibilisation des bénéficiaires et autorités administratives locales | 2        | (cible non définie) |

### ❖ *Désenclavement des Régions en République Centrafricaine*

L'objectif de l'action consiste à désenclaver les régions prioritairement par la mise en place d'infrastructures et d'équipements. Le projet est complémentaire à de nombreuses actions en cours et il travaillera en synergie avec d'autres projets de construction et de réhabilitation d'infrastructures dans le pays.

L'installation de ponts métalliques, mis à disposition gratuitement par la France, en remplacement de bacs et ponts vétustes, permettra en particulier d'agir sur les axes routiers. Le programme contribue ainsi au développement socio-économique du pays en promouvant la circulation des biens et des personnes, en renforçant la sécurité et la cohésion sociale, et en facilitant le redéploiement des fonctionnaires et agents de l'Etat. La Convention de délégation (phase 0 du programme) a été signée avec EF en Mai 2018 pour une durée de 8 mois et un budget d'environ EUR 2,4 million.

La mise en œuvre de cette phase consiste en:

- (i) un set activités dédiées à l'identification des ponts et aux études préalables ;
- (ii) cinq activités liées à l'acheminement des matériels et équipements depuis la France et à l'installation des premiers ponts.

Dans le contexte du premier groupe d'activités des progrès sont à signaler; la formation du Comité de Pilotage en novembre 2018, les différentes missions du Centre National des Ponts de Secours (CNPS) et la signature d'un accord de cession de ponts le 2 novembre 2018.

Compte tenu que l'identification des sites d'installation des ponts est en cours, les activités liées à l'évaluation de l'impact social et environnemental et l'analyse conflit n'ont pas été encore réalisées. Deux missions de diagnostic ont été déjà réalisées avec les ingénieurs du CNPS et plusieurs cadres interministériels de l'administration centrafricaine: la première mission a été effectuée en Juillet 2018 dans la région du Sud-ouest à Mbaïki-Mongoumba et Carnot-Boda et une deuxième, du 9 au 30 novembre 2018, dans la zone du nord-ouest (Ouham Pendé, Ouham, Nana Mamberé).

Le deuxième groupe d'activités dédié à la mise en œuvre des ponts, dont la phase d'acheminement des matériaux et des opérations de construction des ponts, a démarré. Le transport de 300 mètres de ponts métalliques comporte la mobilisation d'une bonne trentaine de containers et, vers la fin décembre 2018, huit containers étaient déjà arrivés à Bangui et une bonne vingtaine était encore au Cameroun en attendant la finalisation des procédures douanières.

Une cérémonie de lancement officiel du projet a eu lieu à Bimbo le 28/11/2018 en présence du Président de la République S. E. Pr. Faustin Archange Touadera, du Premier Ministre et des membres du gouvernement ainsi que du Directeur Général de DEVCO, M.

Stefano Manservisi.

Pendant la cérémonie les éléments des FACA ont procédé à une démonstration de montage d'un segment d'un pont Bailey. En effet, EUTM avait formé une section du Génie Militaire FACA au montage de pont Bailey ainsi que pour le démontage d'un pont existant, celui de SAPEKE, et son remontage à ZINGA. Compte tenu de l'absence d'une expertise nationale, il a été décidé de confier le montage au Génie Militaire qui comptera avec le soutien technique d'EUTM. Il faut noter que les règles d'engagement du bataillon de génie des FACA imposent des contraintes élevées pour travailler à l'extérieur de Bangui, mais elles peuvent être surmontées.

La mise en œuvre du projet en huit mois préconisée par EF s'est démontrée trop optimiste et tous les délais décrits ont porté l'opérateur à demander une prolongation de la période de mise en œuvre.

A la fin de la Phase 0 il est prévu que 60m de ponts métalliques seront installés (1 pont de 30m et 2 ponts de 15m) et qu'au moins 120m de matériaux et équipements accessoires seront acheminés à Bangui.

| Résultats clés – Projet de désenclavement                                                                                                                                         |                                                                         |                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|---------------------|
| Indicateur                                                                                                                                                                        | Résultat                                                                | Taux de réalisation |
| Un minimum de 300 mètres de ponts est cédé par la France à la République centrafricaine et sont installés                                                                         | Les 300 m sont cédés                                                    | 100%                |
| Amélioration des flux d'importation, des importations et des exportations                                                                                                         | Les ponts ne sont pas encore installés                                  | 0%                  |
| 1 cartographie exhaustive est établie et présentée en COPIL                                                                                                                       | Cartographie réalisée                                                   | 50%                 |
| Une analyse sécurité des zones de Bimbo, PK10 et Damara est délivrée<br>> 1 pont à Bimbo est installé<br>> 1 à 2 ponts à PK10 sont installés<br>> 4 ponts à Damara sont installés | Il y a eu des changements sur la liste de ponts métalliques à installer | N/A                 |

#### ❖ *Eau pour la Paix, Eau pour la Vie (PEPEV)*

Cette action a pour but principal d'augmenter le taux de couverture en eau potable et en assainissement de la République centrafricaine. Le projet est en ligne avec la Politique et Stratégie Nationale de l'Eau et de l'Assainissement (PSNEA), qui constitue le cadre d'orientation du secteur.

La présente action vient compléter et renforcer les impacts des différents projets de l'Union européenne, ainsi que de la Banque Africaine de Développement (BAD), de l'UNICEF et d'autres partenaires à la République centrafricaine.

#### *Intervention immédiate d'appui à l'accès à l'eau et à l'assainissement de base dans les zones prioritaires*

Le projet « Accès à l'eau et à l'assainissement de base dans les zones prioritaires en RCA », contracté le 12 avril 2018, est mis en œuvre par les ONG World Vision, Judepec (ONG nationale), Water for Good et Oxfam.

Son objectif global est d'augmenter le taux de couverture en eau potable et d'améliorer l'hygiène et l'assainissement dans les zones rurales des préfectures de Sangha-Mbaéré (sous-préfectures de Nola, Bayanga et Bambio), Ouham Pendé (Bocaranga, Kouï et Ngaoundaye, Paoua), Bamingui-Bangoran (Ndelé et Bamingui) et Vakaga (Birao). En plus de la construction des nouveaux forages, des latrines familiales et d'autres points d'eau, le développement des compétences techniques pour les membres des communautés est prévu.

En plein alignement avec l'approche LRRD, le projet vise d'établir un partenariat effectif entre les Comités de Gestion des Points d'Eau (CGPE) locaux et l'Agence Nationale de l'Eau et de l'Assainissement (ANEa).



Afin de mieux comprendre les besoins ainsi que les attitudes et pratiques des communautés en matière d'eau, une phase diagnostique a eu lieu pendant les premiers mois du projet. Cette phase comprenait l'évaluation des besoins et capacités des Comités de Gestion des Points d'Eau (CGPE) ; à l'issue de cette première enquête, le choix des villages est en train d'être finalisé et un programme de renforcement des capacités est développé. De plus, un autre diagnostique a permis la finalisation et publication des listes des sites pour la construction et réalisation des forages.

Afin de connaître le niveau de connaissances, d'attitudes et de pratiques des communautés en matière d'eau, d'assainissement et d'hygiène, une enquête de base a été distribuée. A la base de cette analyse, les premières activités de sensibilisation de masse ont eu lieu avant la fin de l'année.

Dans le cadre du renforcement des capacités des communautés en matière d'hygiène et d'assainissement piloté par la communauté (ATPC), plusieurs communautés ont été engagées et ont bénéficié des activités de construction des latrines familiales.

L'objectif fondamental est d'amener la communauté à faire eux même une approche participative afin de se donner à l'utilisation des latrines.

### Intervention structurante sur le moyen terme

La deuxième composante du programme a pour but l'acquisition de matériels et équipements de forages pour l'ANEA pour leur permettre d'assurer le suivi et la maintenance dans les zones rurales. Une convention de subvention a été signée avec UNICEF en juillet 2018.

Comme pour la première composante, une phase d'analyse de base était nécessaire. En novembre, l'analyse de la situation a été lancée à Bossangoa et à Paoua. A Bossangoa, l'analyse faite sur 12 axes a permis d'identifier 176 villages identifiés pour la conduite de l'ATPC; le besoin de 77 nouvelles constructions de points d'eau et de 133 réhabilitations de points d'eau répertoriées.

A Paoua, le l'analyse faite sur 5 axes a permis d'identifier le besoin de 17 nouvelles constructions de points d'eau et de 70 réhabilitations de points d'eau répertoriées.

En pleine synergie avec d'autres programmes, le projet vise l'installation de latrines pour les écoles et les FOSAs. Etant donné que l'ANEA a développé des plans similaires, une complémentarité et synergie sera assurée.

Le déploiement des équipes ANEA sur le terrain vers la fin du mois d'octobre était un point marquant pour le projet et les préfectures de la mise en œuvre. Cependant, tous les agents n'ont pas pris leurs fonctions. Afin de favoriser ce déploiement, UNICEF a remis une partie de matériel acheté sous fonds du projet à l'ANEA pour permettre le démarrage des activités.

| Résultats clés – Eau pour la Paix, Eau pour la Vie (PEPEV)                                              |          |                     |
|---------------------------------------------------------------------------------------------------------|----------|---------------------|
| Indicateur                                                                                              | Résultat | Taux de réalisation |
| <b>Intervention structurante sur le moyen terme</b>                                                     |          |                     |
| Antennes ANEA opérationnelles pour la fourniture des services d'eau et d'assainissement en milieu rural | 3        | 75%                 |
| % population ayant au moins un accès basic à l'eau potable                                              | 54%      | -                   |

## **2.3. Suivi et évaluation**

### **2.3.1. Cadre de Résultats**

Dans son rapport spécial<sup>42</sup> (publié en octobre 2017), la Cour des comptes a recommandé l'identification des objectifs SMART pour le Fonds Bêkou avec des indicateurs correspondants, afin de pouvoir suivre et démontrer les résultats au niveau du Fonds.

Le Cadre de Résultats identifiant la chaîne de résultats et reprenant tous les indicateurs importants des projets individuels a été approuvé par le Comité de Gestion le 30 novembre 2018. Le Cadre de Résultats sera alimenté par des bases des données internationales et nationales (notamment au niveau d'impact et de réalisations) et des cadres logiques des projets mis en œuvre par le Fonds Bêkou (notamment au niveau d'extrants).

Enfin, il est important de noter qu'il évoluera en accord avec la ligne stratégique du Fonds Bêkou ainsi que l'adoption des nouvelles actions et/ou la mise à jour des cadres logiques individuels.

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<sup>42</sup> Rapport spécial n° 11/2017: Le fonds fiduciaire Bêkou de l'UE pour la République centrafricaine: un début chargé d'espoir malgré quelques insuffisances, <https://www.eca.europa.eu/fr/Pages/DocItem.aspx?did=41726>

| RESULTATS PREVUS                                                                                                            |                      | INDICATEURS                                                                                                                                                                                            | ETAT D'AVANCEMENT                                                     | MOYENS DE VERIFICATION                               |
|-----------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------------------|
| OBJECTIF GENERAL                                                                                                            | SDG                  |                                                                                                                                                                                                        |                                                                       |                                                      |
| Améliorer la stabilisation et la reconstruction de la République Centrafricaine et renforcer la résilience de la population | 10                   | Nombre de réfugiés et demandeurs d'asile sous la responsabilité du HCR par situation                                                                                                                   | 576.884                                                               | Les statistiques du HCR et/ou des études (Oct. 2018) |
|                                                                                                                             | 2                    | Valeur ajoutée de l'agriculture en % du PIB                                                                                                                                                            | 39,6%                                                                 | Données WDI data (2017)                              |
|                                                                                                                             | 1                    | Proportion de la population se trouvant en dessous du seuil international de pauvreté                                                                                                                  | 51%                                                                   | Données Banque Mondiale (2008)                       |
|                                                                                                                             | 16                   | Nombre de victimes d'homicide intentionnel par 100,000 de population                                                                                                                                   | 20                                                                    | Données Banque Mondiale (2016)                       |
| OBJECTIF SPECIFIQUE 1:<br>RETABLIR LES SERVICES DE BASE ET<br>RENFORCER LE REDEPLOIEMENT DE<br>L'ETAT                       | 1, 2,<br>3, 6,<br>16 | Le taux de mortalité d'enfants de moins de cinq ans (sur 1,000)                                                                                                                                        | 121,5                                                                 | Base des données des indicateurs ODD (2017)          |
|                                                                                                                             |                      | Le taux de mortalité maternelle (sur 100,000)                                                                                                                                                          | 882                                                                   | UNSD MDG base des données (2015)                     |
|                                                                                                                             |                      | Nombre de personnes qui ont accès à l'approvisionnement en eau amélioré et/ou installations sanitaires                                                                                                 | -                                                                     | Base des données nationale                           |
|                                                                                                                             |                      | ACDA et ANDE fonctionnelles sur le terrain pour effectuer la vulgarisation                                                                                                                             | -                                                                     | Base des données nationale                           |
| 1.1 Qualité et quantité améliorées de services de base de santé                                                             | 3                    | Nombre de consultations médicales fournies avec l'appui du FF                                                                                                                                          | 2.972.162                                                             | Cadre logique - projets                              |
|                                                                                                                             | 3                    | Nombre d'accouchements assistés par du personnel de santé qualifié avec l'appui du FF                                                                                                                  | 90.240                                                                | Cadre logique - projets                              |
| 1.2 Qualité et quantité améliorées de services de base WASH (de lavage)                                                     | 6                    | Nombre des points d'eau (y compris forages) construit/réhabilités                                                                                                                                      | 113                                                                   | Cadre logique - projets                              |
| 1.3 Pratiques agricoles améliorées                                                                                          | 2                    | Nombre des groupes agricoles, producteurs des semences, agriculteurs et jardiniers formés et équipés avec des kits                                                                                     | 3.601                                                                 | Cadre logique - projets                              |
|                                                                                                                             | 2                    | Nombre des vaccinations d'animaux avec l'appui du FF                                                                                                                                                   | 2.035.438                                                             | Cadre logique - projets                              |
|                                                                                                                             | 2                    | Nombre des petits exploitants atteints avec les interventions soutenues par le FF dans le but d'augmenter leur production durable, l'accès aux marchés et/ou la sécurité du terrain                    | 1.850.889                                                             | Cadre logique - projets                              |
|                                                                                                                             | 2                    | Nombre d'AGR appuyées                                                                                                                                                                                  | 15.996                                                                | Cadre logique - projets                              |
| 1.4 La capacité renforcée de l'État de fournir des services de qualité à leurs citoyens                                     | 1                    | Nombre des structures/institutions publiques (y compris les ministères) qui ont été appuyées par des activités de renforcement des capacités avec le soutien du FF                                     | 118 structures / institutions (dont 4 Ministères directement appuyés) | Cadre logique - projets                              |
| 1.5 La capacité renforcée de la société civile pour l'appui aux communautés locales                                         | 16                   | Nombre d'organisations de la société civile qui ont été appuyées par des activités de renforcement des capacités avec le soutien du FF                                                                 | 128                                                                   | Cadre logique - projets                              |
| OBJECTIF SPECIFIQUE 2:<br>PROMOUVOIR LA COHESION SOCIALE                                                                    | 5, 8,<br>10,<br>16   | Pourcentage de l'audience de la Radio Ndeke Luka qui ont une meilleure compréhension de la situation actuelle en RCA et qui ont les informations/moyens nécessaires pour participer au dialogue public | > 50% sur une audience de 2.000.000 personnes                         | Cadre logique - projets                              |

| RESULTATS PREVUS                                                               |             | INDICATEURS                                                                                                                                                                                | ETAT D'AVANCEMENT | MOYENS DE VERIFICATION  |
|--------------------------------------------------------------------------------|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------|
|                                                                                |             | Nombre des femmes/jeunes filles qui ont été autonomisées dans leur intégration sociale et économique                                                                                       | 15.792            | Cadre logique - projets |
| 2.1 La prévention de conflit renforcée                                         | 16          | Nombre de personnes qui ont bénéficié directement des interventions appuyées par l'UE visant spécifiquement à soutenir le peace-building civil post-conflit et/ou la prévention de conflit | 54.021            | Cadre logique - projets |
| 2.2 Les déplacés internes et réfugiés réintégrés dans les communautés locales  | 10          | Nombre de réfugiés, déplacés forcés ou personnes des communautés hôtes qui ont été protégés ou assistés avec l'appui du FF                                                                 | 10.951            | Cadre logique - projets |
| 2.3 Les médias locaux renforcés et indépendants                                | 16          | Nombre des radio émetteurs                                                                                                                                                                 | 5                 | Cadre logique - projets |
|                                                                                | 16          | Nombre de médias directement appuyés par le FF                                                                                                                                             | 14                | Cadre logique - projets |
| OBJECTIF SPECIFIQUE 3:<br>RETABLISSEMENT DU SECTEUR<br>ECONOMIQUE ET PRODUCTIF | 8, 9,<br>11 |                                                                                                                                                                                            |                   |                         |
| 3.1 Opportunités de<br>VET/développement de compétences<br>augmentés           | 8           | Nombre de personnes qui ont bénéficié des VET/interventions de développement des compétences sur base institutionnelle ou professionnelle appuyé par le FF                                 | 17.990            | Cadre logique - projets |
|                                                                                | 8           | Nombre de jeunes/personnes de groupes vulnérables qui travaillent aux THIMO                                                                                                                | 5.460             | Cadre logique - projets |
| 3.2 Le développement du secteur<br>privé promu                                 | 8           | Nombre de bénéficiaires avec l'accès aux services financiers avec l'appui du FF: a) entreprises, b) individus                                                                              | 2.593             | Cadre logique - projets |
| 3.3 L'infrastructure réparée et/ou<br>construite                               | 9           | Nombre de ponts construits avec l'appui du FF                                                                                                                                              | 0                 | Cadre logique - projets |
|                                                                                | 11          | Nombre d'espaces publics/bâtiments réparés avec l'appui du FF                                                                                                                              | 321               | Cadre logique - projets |

### 2.3.2. Missions de suivi axé sur les résultats

Depuis 2016, les projets du Fonds Bêkou bénéficient du suivi basé sur les résultats (ROM – *Results Oriented Monitoring*), module commun aux DG DEVCO, DG NEAR, et Délégations de l'Union européenne.

La planification annuelle prévu 5 missions ROM; cependant, la seule mission effectuée était celle du projet T03.101 – « Projet d'appui à la relance des filières de l'élevage urbain et périurbain en République centrafricaine ». L'incapacité d'avancer avec tous les missions prévues, est liée, dans tous les cas, au contexte sécuritaire et à l'indisponibilité des experts prêts à partir pour la RCA et notamment pour des missions dehors Bangui.

### 2.3.3. Evaluations

Une évaluation externe a été conduite en avril/mai 2018 sur les deux premières phases du programme de Santé<sup>43</sup> et a principalement porté sur les critères de pertinence, valeur ajoutée de l'Union européenne, cohérence, efficacité, efficience, impact et viabilité. Les évaluateurs ont confirmé le rôle essentiel du Fonds Bêkou dans le secteur de la santé, en couvrant 30% des services de santé du pays. L'impact visible du programme lors de l'évaluation concerne notamment la remise en activité des formations sanitaires dans les zones d'intervention et la relance du Paquet Minimum d'Activités (PCA) et Paquet Complémentaire d'Activités (PCA). La population locale, y inclus les notables, ont clairement associé la diminution des mortalités infantiles et maternelles, observée dans les communautés ciblées, au programme du Fonds Bêkou. L'évaluation a par ailleurs mis en lumière la contrainte structurelle en termes de disponibilité de ressources humaines qualifiées et adéquates au niveau des équipes-cadres de district et des formations sanitaires.

Bien que les ONG aient réussi à renforcer les districts sanitaires et contribuent à recruter/former le personnel des formations sanitaires, celui-ci reste insuffisant par rapport aux besoins. Les évaluateurs ont cependant constaté la bonne performance des ONG partenaires, en dépit des conditions contextuelles et sécuritaires souvent difficiles. Les interventions des différents acteurs méritent néanmoins d'être mieux harmonisées, afin d'assurer une qualité égale dans les formations sanitaires appuyées. Dans la mesure du possible, les recommandations de l'évaluation ont été prises en compte dans la formulation de la phase 3 de l'action.

## 2.4. Communication et visibilité

Sur toute l'année 2018, les partenaires ont poursuivi la mise en œuvre de leur plan de communication et visibilité, assurant une sensibilisation et communication sur les projets, ainsi que la visibilité de l'Union européenne. Cette année a marqué une coordination plus étroite avec les partenaires de la mise en œuvre en termes du respect des exigences de visibilité accompagnée par une révision progressive des Plans de Communication des projets.

Par ailleurs, les partenaires exécutifs ont continué à publier des articles et témoignages de bénéficiaires sur le site internet de capacity4dev (<https://europa.eu/capacity4dev/trust-fund-bekou>), mais également leurs propres sites et réseaux sociaux et la presse locale.

Le Fonds Bêkou a également effectué les activités de communication et visibilité suivantes:

| Activité                                                                              | Lieu      | Dates                |
|---------------------------------------------------------------------------------------|-----------|----------------------|
| Organisation du colloque «Le développement agricole en Centrafrique»                  | Bangui    | 28/2/2018 - 1/3/2018 |
| Session «Fostering gender equality via the radio: Radio Ndeke Luka in Central African | Bruxelles | 5/06/2018            |

<sup>43</sup> «Evaluation du Programme d'appui sectoriel santé au Plan de Transition en République centrafricaine - Phases 1 et 2 », disponible en ligne sur: <https://europa.eu/capacity4dev/trust-fund-bekou/documents/rapport-devaluation-du-programme-dappui-sectoriel-sante-phases-1-et-2>

|                                                                                                                                                                                                                                                                                                                                             |           |                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------------------|
| Republic» aux Journées européennes du Développement (JED)                                                                                                                                                                                                                                                                                   |           |                         |
| Contribution à l'atelier de cinéma documentaire autour de la thématique de la réconciliation (initiative «Ateliers Varan») – Réception des 10 films                                                                                                                                                                                         | Bangui    | 12/2017 - 07/2018       |
| Présentation du Fonds Bêkou dans le cadre de l'«Atelier national sur l'opérationnalisation du nexus humanitaire-développement-paix en République Centrafricaine»                                                                                                                                                                            | Bangui    | 15/10/2018 - 16/10/2018 |
| Discussion stratégique sur le futur du Fonds Bêkou avec l'objectif d'échanger des idées et de développer les perspectives avec toutes les parties prenantes: UE (SEAE et Commission Européenne), Etats membres, gouvernement centrafricain (avec la présence du Ministre du Plan et du Ministre de la Santé) et des ONG qui opèrent en RCA. | Bruxelles | 19/10/2018              |

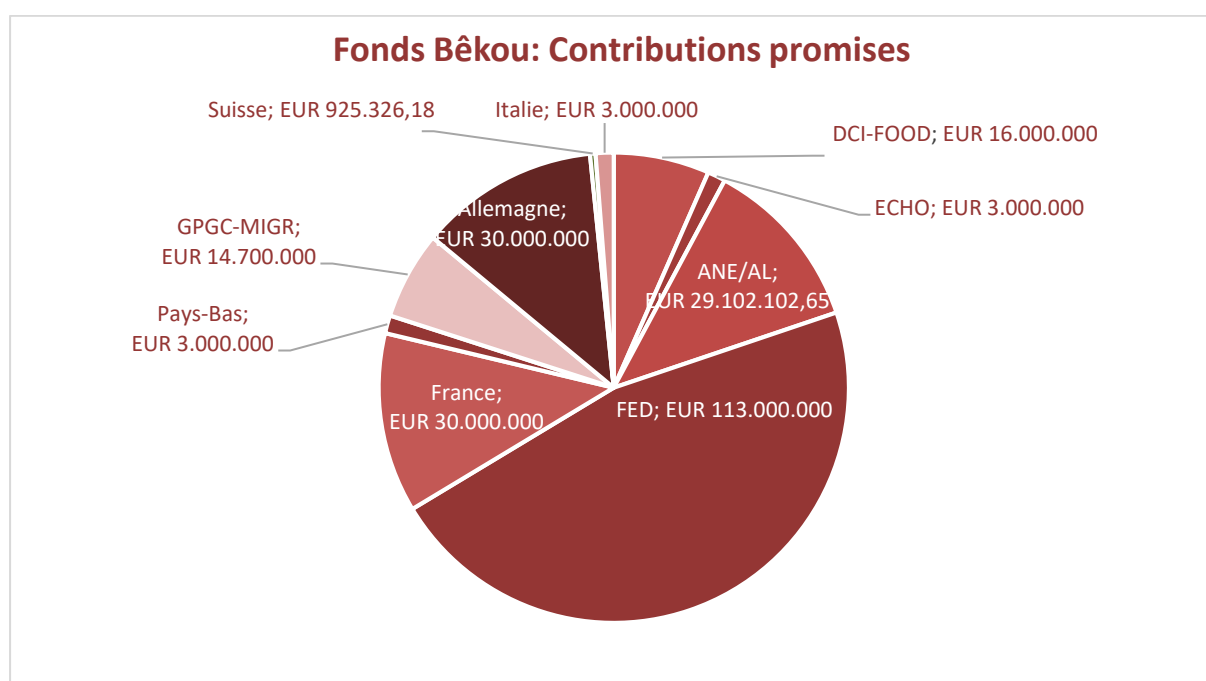
## SECTION 3 – RAPPORT FINANCIER<sup>44</sup>

### 3.1. Promesses de dons et contributions

En 2018, les contributeurs du Fonds Bêkou se sont engagés pour un montant de contributions dépassant les EUR 242 millions, ce qui représente une augmentation de 6 millions par rapport au total des contributions 2017.

Ces promesses de dons se sont concrétisées pour la plus grande part: plus de EUR 237 millions ont été confirmés par un certificat de contribution, contre seulement EUR 5 millions en attente de certificat.

Le graphique ci-dessous montre la ventilation des contributions promises par contributeur.



<sup>44</sup> Draft annual accounts of the EU Trust Fund will be annexed to the AAR of the AOD.

Le tableau ci-dessous montre la ventilation entre contributions promises, confirmées et payées ainsi que les montants des crédits (opérationnels et administratifs) d'engagement et de paiement (avec les intérêts perçus jusqu'à la fin de 2018).

| Contributions                                                                               | Promesses (EUR)       | Certifiés (EUR)       | Intérêts (EUR) | Payés (EUR)           |
|---------------------------------------------------------------------------------------------|-----------------------|-----------------------|----------------|-----------------------|
| UE - FED                                                                                    | 113.000.000,00        | 113.000.000,00        |                | 39.000.000,00         |
| UE - DCI-FOOD 2014-2017                                                                     | 16.000.000,00         | 16.000.000,00         |                | 16.000.000,00         |
| UE - ANE/AL 2014-2017                                                                       | 29.102.102,65         | 29.102.102,65         |                | 29.102.102,65,00      |
| UE - GPGC-MIGR                                                                              | 14.700.000,00         | 14.700.000,00         |                | 14.700.000,00         |
| UE - ECHO                                                                                   | 3.000.000,00          | 3.000.000,00          |                | 2.000.000,00          |
| DE                                                                                          | 30.000.000,00         | 30.000.000,00         |                | 30.000.000,00         |
| FR                                                                                          | 30.000.000,00         | 25.000.000,00         |                | 25.000.000,00         |
| NL                                                                                          | 3.000.000,00          | 3.000.000,00          |                | 3.000.000,00          |
| CH                                                                                          | 925.326,18            | 925.326,18            |                | 925.326,18            |
| IT                                                                                          | 3.000.000,00          | 3.000.000,00          |                | 2.000.000,00          |
| <b>TOTAL</b>                                                                                | <b>242.727.428,83</b> | <b>237.727.428,83</b> |                | <b>132.625.326,18</b> |
| TOTAL INTERETS                                                                              |                       |                       | 150.474,58     |                       |
| <u>Total crédits d'engagement reçus (opérationnels &amp; administratifs incl. intérêts)</u> |                       | <b>237.877.903,41</b> |                |                       |
| Total crédits d'engagement reçus (opérationnels incl. intérêts)                             |                       | <b>226.951.851,49</b> |                |                       |
| Totale crédits d'engagement reçus (administratifs incl. intérêts)                           |                       | <b>10.926.051,91</b>  |                |                       |
| <u>Total crédits de paiements reçus (opérationnels &amp; administratifs incl. intérêts)</u> |                       |                       |                | <b>32.775.800,75</b>  |
| Total crédits de paiements reçus (opérationnels incl. intérêts)                             |                       |                       |                | <b>126.923.610,72</b> |
| Total crédits de paiements (administratifs incl. intérêts)                                  |                       |                       |                | <b>5.852.190,03</b>   |

Le tableau ci-dessous montre la ventilation entre contributions promises, confirmées et à recevoir.

| Contributeurs          | Montant promis (EUR)  | Certificat de contribution | Montant certifié (EUR) | Montant à recevoir (EUR) |
|------------------------|-----------------------|----------------------------|------------------------|--------------------------|
| <b>BUDGET UE (TU1)</b> |                       |                            |                        |                          |
| DCI-FOOD 2014          | 10.000.000,00         | OUI                        | 10.000.000,00          |                          |
| DCI-FOOD 2016          | 3.000.000,00          | OUI                        | 3.000.000,00           |                          |
| DCI-FOOD 2016          | 3.000.000,00          | OUI                        | 3.000.000,00           |                          |
| ECHO - 1               | 2.000.000,00          | OUI                        | 2.000.000,00           |                          |
| ECHO - 2               | 1.000.000,00          | OUI                        | 1.000.000,00           |                          |
| ANE/AL 2014            | 10.669.756,54         | OUI                        | 10.669.756,54          |                          |
| ANE/AL 2015 (DEVCO)    | 8.552.672,12          | OUI                        | 8.552.672,12           |                          |
| ANE/AL 2015 (NEAR)     | 1.990.000,00          | OUI                        | 1.990.000,00           |                          |
| ANE/AL 2015 (DEVCO)    | 3.120.114,43          | OUI                        | 3.120.114,43           |                          |
| ANE/AL 2016            | 2.589.060,05          | OUI                        | 2.589.060,05           |                          |
| ANE/AL 2017            | 2.180.499,51          | OUI                        | 2.180.499,51           |                          |
| GPGC-MIGR              | 14.700.000,00         | OUI                        | 14.700.000,00          |                          |
| <b>Sous-total TU1</b>  | <b>62.802.102,65</b>  |                            | <b>62.802.102,65</b>   | <b>0,00</b>              |
| <b>FED (TU3)</b>       |                       |                            |                        |                          |
| FED                    | 39.000.000,00         | OUI                        | 39.000.000,00          |                          |
| FED - PIR              | 5.000.000,00          | OUI                        | 5.000.000,00           |                          |
| FED - OMD              | 9.000.000,00          | OUI                        | 9.000.000,00           |                          |
| FED - RESERVE          | 15.000.000,00         | OUI                        | 15.000.000,00          |                          |
| PIN - FED 11ème        | 45.000.000,00         | OUI                        | 45.000.000,00          |                          |
| <b>Sous-total TU3</b>  | <b>113.000.000,00</b> |                            | <b>113.000.000,00</b>  | <b>0,00</b>              |

| EXTERNE (TU5)         |                       |     |                       |                     |
|-----------------------|-----------------------|-----|-----------------------|---------------------|
| FRANCE - 1            | 5.000.000,00          | OUI | 5.000.000,00          |                     |
| FRANCE - 2            | 5.000.000,00          | OUI | 5.000.000,00          |                     |
| FRANCE - 3            | 5.000.000,00          | OUI | 5.000.000,00          |                     |
| FRANCE - 5            | 5.000.000,00          | OUI | 5.000.000,00          |                     |
| FRANCE - 6            | 5.000.000,00          | OUI | 5.000.000,00          |                     |
| FRANCE - 7            | 5.000.000,00          | NON |                       | 5.000.000,00        |
| NETHERLANDS           | 3.000.000,00          | OUI | 3.000.000,00          |                     |
| ALLEMAGNE - 1         | 5.000.000,00          | OUI | 5.000.000,00          |                     |
| ALLEMAGNE - 2         | 10.000.000,00         | OUI | 10.000.000,00         |                     |
| ALLEMAGNE - 3         | 15.000.000,00         | OUI | 15.000.000,00         |                     |
| ITALIE - 1            | 1.000.000,00          | OUI | 1.000.000,00          |                     |
| ITALIE - 2            | 1.000.000,00          | OUI | 1.000.000,00          |                     |
| ITALIE - 3            | 1.000.000,00          | OUI | 1.000.000,00          |                     |
| SUISSE – 1            | 925.326,18            | OUI | 925.326,18            |                     |
| <b>Sous-total TU5</b> | <b>66.925.326,18</b>  |     | <b>61.925.326,18</b>  | <b>5.000.000,00</b> |
| <b>GRAND TOTAL</b>    | <b>242.727.428,83</b> |     | <b>237.727.428,83</b> | <b>5.000.000,00</b> |

### 3.2. Bénéficiaires et montants contractualisés

En 2018, le Fonds Bêkou a conclu 30 nouveaux contrats pour un montant total de presque EUR 80 millions. Ces contrats ont été conclus dans le cadre des programmes suivants: Programme d'appui sectoriel santé au Plan de Transition en RCA (Santé 2) ; Programme d'appui sectoriel santé au Plan Intérimaire en RCA (Santé 3) ; Programme de relance économique et d'autonomisation des acteurs économiques centrafricains; Programme de promotion de la cohésion sociale, du dialogue et de la réconciliation dans la société centrafricaine ; Programme de résilience rurale et création d'emplois ; Projet Eau pour la Paix, Eau pour la Vie (PEPEV) ; Projet de désenclavement des Régions en République Centrafricaine et dans le cadre de la Facilité d'assistance technique et de communication.

En 2018, le Fonds Bêkou a aussi approuvé l'augmentation de certaines subventions déjà attribuées lors d'années précédentes. En particulier la subvention déjà attribuée en 2016 à DRC dans le cadre du programme Relance économique a été augmentée de quasi 2 000 000 EUR, la subvention déjà attribuée en 2016 à ALIMA dans le cadre du programme Santé II a été augmentée d'un peu plus de EUR 423.000 et la subvention déjà attribuée en 2017 à IRC dans le cadre du programme Genre II a été augmentée de EUR 600.000. La liste de tous les contrats signés depuis le lancement du Fonds Bêkou, y inclus le nom de l'organisation bénéficiaire, le montant contractualisé ou final et l'année de signature du contrat, est l'objet du tableau ci-dessous.

| Contrats 2014-2018 |                                                                                                                                                                                                                                           |                           |                                                          |                               |
|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------------------------------|-------------------------------|
| Réf.               | Titre                                                                                                                                                                                                                                     | Bénéficiaire              | Montant contractualisé ou final (après dégagement) (EUR) | Année de signature du contrat |
| T03.9              | Appui à la restauration du système de santé de base dans les régions de Bangassou et Bossangoa                                                                                                                                            | Cordaid                   | 3.185.203,17                                             | 2015                          |
| T03.10             | Strengthening the health system in north-eastern Central African Republic                                                                                                                                                                 | IMC                       | 2.987.454,12                                             | 2015                          |
| T03.11             | Assistance médico-nutritionnelle auprès des populations résidentes et déplacées du 6 <sup>e</sup> arrondissement de Bangui et du district sanitaire de Bimbo                                                                              | ALIMA                     | 2.160.830,68                                             | 2015                          |
| T03.12             | Amélioration de la situation économique et sociale des femmes et de leur famille en RCA                                                                                                                                                   | IRC                       | 1.336.091,00                                             | 2015                          |
| T03.13             | Projet d'assistance médico-nutritionnelle pour les populations affectées par le conflit armé et ses conséquences, et de la relance du système de santé des districts de Lakouanga et Ouango-Bangui dans la région sanitaire n°7 de la RCA | Save The Children Denmark | 1.358.133,00                                             | 2015                          |
| T03.14             | Appui au district des Castors dans le 3 <sup>e</sup> arrondissement de Bangui                                                                                                                                                             | CRF                       | 2.300.000,00                                             | 2015                          |
| T03.27             | High level conference on the EU Trust Fund or CAR Bêkou Lot 2- Communication and training                                                                                                                                                 | Particip                  | 89.935,00                                                | 2015                          |



| Contrats 2014-2018 |                                                                                                                                                                                                        |                              |                                                           |                               |
|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------------------------------|-------------------------------|
| Réf.               | Titre                                                                                                                                                                                                  | Bénéficiaire                 | Montant contractualisé ou final (après dégage ment) (EUR) | Année de signature du contrat |
| T03.28             | High level conference on the EU Trust Fund for CAR Bêkou – Lot 3 Conference                                                                                                                            | LDK                          | 60.874,70                                                 | 2015                          |
| T03.30             | Programme de reconstruction économique et sociale en milieu urbain RCA                                                                                                                                 | AFD                          | 4.400.000,00                                              | 2015                          |
| T03.32             | Programme de réponse à court et à moyen terme à l'afflux de réfugiés de la RCA au Cameroun                                                                                                             | GIZ                          | 4.214.006,64                                              | 2015                          |
| T03.33             | Contribuer à l'amélioration de la sécurité alimentaire et au relèvement socio-économique des communautés paysannes de l'Ouham Pendé par le renforcement de leurs capacités de résilience               | DRC                          | 1.656.233,55                                              | 2015                          |
| T03.34             | Appui à la participation des OSC et populations locales et autochtones dans la gouvernance des ressources naturelles et le relèvement socio-économique du Sud-Ouest de la RCA                          | WWF                          | 374.794,00                                                | 2015                          |
| T03.35             | Appui à la restauration du système de santé de base à Ndélé                                                                                                                                            | PUI                          | 1.736.845,70                                              | 2015                          |
| T03.36             | Assistance technique au Ministère de la Santé publique                                                                                                                                                 | AEDES                        | 378.476,10                                                | 2015                          |
| T03.38             | Etude sur les options pour le renforcement du système national d'approvisionnement en médicaments essentiels génériques (MEG)                                                                          | HERA                         | 51.540,71                                                 | 2015                          |
| T03.43             | Cohabitation, synergie et résilience agropastorale                                                                                                                                                     | DRC                          | 362.164,00                                                | 2015                          |
| T03.44             | Purchase Order – 200 Pens + update of communication materials TF Bêkou                                                                                                                                 | Particip                     | 1.600,00                                                  | 2015                          |
| T03.46             | Contribution à la paix sociale et à la sécurité alimentaire durable à travers la restauration du dialogue et la relance du secteur élevage en RCA                                                      | ACORD                        | 450.088,20                                                | 2015                          |
| T03.47             | La résilience des populations en matière de sécurité alimentaire                                                                                                                                       | FAO                          | 1.700.000,00                                              | 2015                          |
| T03.48             | Renforcement de la résilience des éleveurs à travers la réorganisation des réseaux de transhumance                                                                                                     | ACTED                        | 620.928,00                                                | 2015                          |
| T03.49             | Transhumance                                                                                                                                                                                           | FAO                          | 813.536,00                                                | 2015                          |
| T03.57             | Supply of services for the audit of the annual accounts                                                                                                                                                | KPMG Réviseurs d'Entreprises | 237.500,00                                                | 2016                          |
| T03.61             | Programme de restauration des activités pastorales dans les deux communes d'élevages de Niem et de Gaudrot dans la préfecture de la Nana-Mambéré en RCA                                                | CRS                          | 415.851,29                                                | 2016                          |
| T03.64             | Projet pilote de redéploiement des services déconcentrés de renforcement de la cohésion sociale et de relèvement précoce en Centrafrique                                                               | Expertise France             | 3.700.000,00                                              | 2016                          |
| T03.68             | Frais de voyages journalistes Vox Media – Reportage investiture du Président à Bangui                                                                                                                  | AMEX                         | 2.594,13                                                  | 2016                          |
| T03.70             | Radio Ndeke Luka: favoriser la réconciliation et le dialogue en RCA à travers un média impartial, national et professionnel                                                                            | Fondation Hirondelle         | 1.975.752,86                                              | 2016                          |
| T03.72             | Update Communication materials – Brochures EN/FR                                                                                                                                                       | Particip                     | 2.500,00                                                  | 2016                          |
| T03.74             | Préparation et facilitation du débat Bêkou aux JED – 16 Juin 2016                                                                                                                                      | ECDPM                        | 2.437,41                                                  | 2016                          |
| T03.78             | Contrat cadre PMO – Bon de commande – Frais de voyage 1 ministre RCA + 1 – EDD- 16 Juin 2016                                                                                                           | AMEX                         | 7.272,16                                                  | 2016                          |
| T03.80             | Ecosystème Faunistiques du Nord-est RCA/Tchad et du Sud-est de la RCA – Volet Nord                                                                                                                     | AGRECO                       | 3.834.750,00                                              | 2016                          |
| T03.84             | Service de modération et facilitation de l'atelier Bangui "De la Résilience au Développement"                                                                                                          | URD                          | 14.805,00                                                 | 2016                          |
| T03.85             | "Promouvoir la Réconciliation et le Dialogue en République centrafricaine (RCA)" – Etude                                                                                                               | Vircoulon risk Consulting    | 19.500,00                                                 | 2016                          |
| T03.86             | Atelier Bêkou "De la Résilience au Développement" – Mise à disposition des locaux, équipement, matériel et services d'accueil et traiteur                                                              | Alliance Française (Bangui)  | 9.416,70                                                  | 2016                          |
| T03.88             | Fini Bangondo Ti Mai (Nouvelle vision pour le développement)                                                                                                                                           | DRC                          | 9.467.454,99 <sup>45</sup>                                | 2016                          |
| T03.91             | Projet d'assistance medico-nutritionnelle pour les populations vulnérables et de renforcement du système de santé des 1 <sup>er</sup> , 2 <sup>ème</sup> et 4 <sup>ème</sup> arrondissements de Bangui | PUI                          | 1.800.000,00                                              | 2016                          |
| T03.92             | Strengthening the health system in northeaster central African republic                                                                                                                                | IMC                          | 4.202.938,00                                              | 2016                          |

<sup>45</sup> Montant initial EUR 7.467.455. Avenant pour extension signé en 2018 ajoutant EUR 1.999.999,99

| Contrats 2014-2018 |                                                                                                                                                                                                                   |                                     |                                                           |                               |
|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-----------------------------------------------------------|-------------------------------|
| Réf.               | Titre                                                                                                                                                                                                             | Bénéficiaire                        | Montant contractualisé ou final (après dégage ment) (EUR) | Année de signature du contrat |
| T03.93             | Projet d'assistance médico-nutritionnelle auprès des populations résidentes et déplacées du 6 <sup>ème</sup> arrondissement de Bangui et du district sanitaire de Bimbo                                           | ALIMA                               | 2.539.937,42 <sup>46</sup>                                | 2016                          |
| T03.94             | Soutien au district de Castors pour la consolidation durable du système sanitaire dans le 3 <sup>ème</sup> arrondissement de Bangui et sa périphérie                                                              | CRF                                 | 2.273.691,00                                              | 2016                          |
| T03.95             | Appui à la restauration du système de santé dans les régions de Bangassou et Bossangoa                                                                                                                            | Cordaid                             | 3.963.134,00                                              | 2017                          |
| T03.97             | PRESU 2 – Programme de reconstruction économique et sociale en milieu urbain – Phase 2                                                                                                                            | AFD                                 | 11.660.000,00                                             | 2016                          |
| T03.99             | Identification et formulation du programme d'amélioration de l'accès à l'eau potable et à l'assainissement de base sous le financement du Fonds Fiduciaire Bêkou – Contrat cadre nr 2017/383298 BENE F 2013 LOT 2 | PlanetEau                           | 29.468,28                                                 | 2017                          |
| T03.100            | Catering et fleurs conférence de Bruxelles pour la République Centrafricaine 17/11/2016                                                                                                                           | Conseil de l'Union Européenne       | 20.573,82                                                 | 2017                          |
| T03.101            | Projet d'appui à la relance des filières de l'élevage urbain et périurbain en République centrafricaine                                                                                                           | COOPI                               | 3.350.000,00                                              | 2017                          |
| T03.102            | Prévention et réponse aux violences basées sur le genre à travers l'autonomisation sociale, économique et la participation citoyenne des femmes et des filles                                                     | IRC                                 | 1.986.000,00 <sup>47</sup>                                | 2017                          |
| T03.104            | Appui à la restauration du système de santé de base en faveur des populations vulnérables de la préfecture sanitaire de la Bamingui Bangoran (RCA)                                                                | PUI                                 | 3.400.000,00                                              | 2017                          |
| T03.105            | Préparation et modération du débat Bêkou aux JED 2017                                                                                                                                                             | ECDPM                               | 2.437,41                                                  | 2017                          |
| T03.106            | Mission d'évaluation du secteur agro-pastoral en vue de la formulation de la fiche d'action Sécurité Alimentaire 2                                                                                                | Bernard Baugé                       | 11.880,00                                                 | 2017                          |
| T03.107            | Contrat cadre PMO - Bon de commande – Frais de voyages + hôtel 2 ministres RCA – JED 2017                                                                                                                         | AMEX                                | 7.861,18                                                  | 2017                          |
| T03.109            | Assistance Technique (AT1) SANTE II                                                                                                                                                                               | AEDES                               | 463.800,00                                                | 2017                          |
| T03.110            | Projet de renforcement des capacités de la société civile centrafricaine                                                                                                                                          | Institut Bioforce Développement     | 2.500.000,00                                              | 2018                          |
| T03.111            | Amélioration de la prise en charge sanitaire des populations vulnérables de la préfecture de la Mambere Kadei par le renforcement des capacités de la Croix-Rouge Centrafricaine                                  | CRF                                 | 2.721.441,00                                              | 2017                          |
| T03.112            | Implementing sustainable conservation management interventions in the Chinko Project Area in CAR                                                                                                                  | APN                                 | 1.490.877,00                                              | 2017                          |
| T03.114            | Journée Internationale de la femme rurale et de l'alimentation en RCA                                                                                                                                             | Alliance Française (Bangui)         | 19.924,00                                                 | 2017                          |
| T03.115            | Projet d'amélioration de la prise en charge de la santé maternelle et infantile dans le district sanitaire de Boda en RCA                                                                                         | ALIMA                               | 2.850.000,00                                              | 2017                          |
| T03.116            | Projet de création documentaire autour de la thématique de la réconciliation                                                                                                                                      | Alliance française (Bangui)         | 19.920,00                                                 | 2017                          |
| T03.121            | I koue boumbi ti ya bambari na ndouzou / Tous ensemble pour le relèvement de Bambari                                                                                                                              | MCE                                 | 1.750.000,00                                              | 2018                          |
| T03.123            | Ndjoni kiringo na kodoro/ Bon retour à la maison. Soutenir et pérenniser les dynamiques de retour à Bangui à travers des mécanismes sociaux, économiques et de protection renforcée                               | ACTED                               | 3.491.250,07                                              | 2018                          |
| T03.125            | Vérification FAO T03.47 et T03.49                                                                                                                                                                                 | Baker Tilly Réviseurs d'Entreprises | 15.756,00                                                 | 2018                          |
| T03.127            | Evaluation du programme d'appui sectoriel Santé au Plan de Transition en RCA - phase 1 et 2                                                                                                                       | ICE                                 | 210.774,00                                                | 2018                          |
| T03.131            | Audits financiers des subventions IMC T03.10, ALIMA T03.11 et ACORD T03.146                                                                                                                                       | Moore Stephens                      | 39.314,00                                                 | 2018                          |
| T03.135            | Accès à l'eau et à l'assainissement de base dans les zones                                                                                                                                                        | World Vision                        | 3.990.000,00                                              | 2018                          |

<sup>46</sup> Montant initial EUR 2.116.851. Avenant pour extension signé en 2018 ajoutant EUR 423.086,24

<sup>47</sup> Montant initial EUR 1.386.000. Avenant pour extension signé en 2018 ajoutant EUR 600.000.

| Contrats 2014-2018 |                                                                                                                                                                                                   |                              |                                                           |                               |
|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------------------------------|-------------------------------|
| Réf.               | Titre                                                                                                                                                                                             | Bénéficiaire                 | Montant contractualisé ou final (après dégage ment) (EUR) | Année de signature du contrat |
|                    | prioritaires en RCA                                                                                                                                                                               |                              |                                                           |                               |
| T03.138            | Programme de résilience rurale et création d'emploi - projet de soutien aux petits producteurs agricoles en République centrafricaine pour un meilleur accès au marché à travers la vente groupée | PAM                          | 2.000.000,00                                              | 2018                          |
| T03.140            | Projet de désenclavement des régions de République centrafricaine - Phase initiale de diagnostique                                                                                                | Expertise France             | 2.428.970,15                                              | 2018                          |
| T03.141            | Appui au complexe pédiatrique de Bangui                                                                                                                                                           | CUAMM                        | 4.000.000,00                                              | 2018                          |
| T03.143            | Audit financier de la subvention T03.80 Avec AGRECO                                                                                                                                               | Moore Stephens               | 8.275,00                                                  | 2018                          |
| T03.144            | Radio Ndeke Luka : la radio des centrafricains pour accompagner la réconciliation et la restauration de l'état de droit dans le pays                                                              | Fondation Hirondelle         | 2.380.500,00                                              | 2018                          |
| T03.148            | Programme de relance économique et d'autonomisation des acteurs économiques centrafricains                                                                                                        | AFD                          | 3.200.000,00                                              | 2018                          |
| T03.149            | Projet de renforcement des capacités de l'ANEA pour un accès durable à l'eau et à l'assainissement en milieu rural                                                                                | UNICEF                       | 6.800.000,00                                              | 2018                          |
| T03.150            | Santé II – Assistance Technique II                                                                                                                                                                | AEDES                        | 439.000,00                                                | 2018                          |
| T03.151            | EDD 2018 - frais participation Ministre Pana                                                                                                                                                      | AMEX                         | 6.356,85                                                  | 2018                          |
| T03.153            | Etude sur la formation professionnelle – Résilience Rurale                                                                                                                                        | SARL                         | 19.950,00                                                 | 2018                          |
| T03.158            | Etude sur les perspectives en RCA et la pertinence du Fonds Békou                                                                                                                                 | Vircoulon Risk Consulting    | 20.000,00                                                 | 2018                          |
| T03.161            | Appui au renforcement du système de santé en République centrafricaine                                                                                                                            | Cordaid                      | 5.908.704,78                                              | 2018                          |
| T03.162            | Renforcement des capacités des acteurs locaux des districts sanitaires de Bimbo et Boda dans la prise en charge de la santé des populations vulnérables                                           | ALIMA                        | 5.800.000,00                                              | 2018                          |
| T03.163            | Renforcement du système de santé dans les préfectures de la Vakaga et de la Haute Kotto                                                                                                           | IMC                          | 4.864.111,14                                              | 2018                          |
| T03.164            | Projet d'assistance médico-nutritionnelle pour les populations vulnérables et de renforcement du système de santé de la région n°7                                                                | PUI                          | 6.399.964,16                                              | 2018                          |
| T03.165            | Provision d'une assistance médico-nutritionnelle d'urgence et renforcement du système de santé primaire et secondaire dans la préfecture de la Bamingui- Bangoran                                 | PUI                          | 3.624.985,90                                              | 2018                          |
| T03.166            | Kiri ngo kodro/ Retour à la communauté                                                                                                                                                            | CRS                          | 3.747.480,16                                              | 2018                          |
| T03.167            | TF Békou Communication and Visibility: event organisation and visibility items                                                                                                                    | Business & Strategies Europe | 28.000,00                                                 | 2018                          |
| T03.170            | Renforcer la résilience rurale et appuyer le relèvement des producteurs et des filières agropastorales porteuses dans le nord de la RCA                                                           | DRC                          | 5.000.000,00                                              | 2018                          |
| T03.171            | Appui intégré au développement des filières agropastorales porteuses pour la croissance et l'emploi                                                                                               | WHH                          | 6.299.982,42                                              | 2018                          |
| T03.172            | Résilience Rurale -Assistance Technique                                                                                                                                                           | Sogerom                      | 871.444,00                                                | 2018                          |
| T03.173            | Renforcement des capacités des équipes-cadres de région et de district sanitaire                                                                                                                  | AICS                         | 3.700.000,00                                              | 2018                          |
| T03.174            | Résilience Rurale - Renforcement des capacités centrales et des services décentralisés - Phase préliminaire                                                                                       | IRAM                         | 96.492,30                                                 | 2018                          |

### 3.3. Montants payés

En 2018, presque EUR 58 millions ont été décaissés. Ce montant vient s'ajouter aux paiements précédents pour atteindre un total décaissé de plus de EUR 115 millions depuis le lancement du Fonds Békou.

Le tableau ci-dessous montre le montant des paiements en 2018 par type de ligne budgétaire.

| Ligne budgétaire                       | Montant des paiements |
|----------------------------------------|-----------------------|
| Dépense administrative                 | 1.000.000             |
| Société civile, autorités locale       | 10.429.952            |
| Changement climatique                  | 1.907.446             |
| Education                              | 4.468.306             |
| Sécurité alimentaire et nutritionnelle | 8.293.313             |
| Santé                                  | 20.695.209            |
| Dépenses opérationnelles horizontales  | 113.701               |
| Aide humanitaire (réponse d'urgence)   | 3.233.178             |
| Infrastructure, réseaux                | 1.585.000             |
| Eau & assainissement                   | 5.991.962             |
| <b>Total</b>                           | <b>57.718.067</b>     |

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 2018.

|                                                      | Total Payments made |      |                   |      | Of which Pre-Financing made |      |                   |      | Clearing of Pre-financing |      |                      |      | Relevant Expenditure |      |               |      |
|------------------------------------------------------|---------------------|------|-------------------|------|-----------------------------|------|-------------------|------|---------------------------|------|----------------------|------|----------------------|------|---------------|------|
|                                                      | A                   |      |                   |      | B                           |      |                   |      | C                         |      |                      |      | D = A - B + C        |      |               |      |
|                                                      | Nr. of payments     | %    | Paid Amount (EUR) | %    | Nr. of payments             | %    | Paid Amount (EUR) | %    | Nr. of invoices           | %    | Cleared Amount (EUR) | %    | Nr.                  | %    | Amount (EUR)  | %    |
| Grants in Direct Management                          | 30                  | 54%  | 41.378.196,43     | 72%  | 25                          | 66%  | 40.272.047,85     | 74%  | 7                         | 50%  | 6.398.116,88         | 68%  | 12                   | 38%  | 7.504.265,46  | 58%  |
| Procurement in Direct Management                     | 18                  | 32%  | 859.310,29        | 1%   | 7                           | 18%  | 460.000,40        | 1%   | 5                         | 36%  | 197.912,40           | 2%   | 16                   | 50%  | 597.222,29    | 5%   |
| Indirect Management with International Organizations | 1                   | 2%   | 3.967.882,36      | 7%   | 1                           | 3%   | 3.967.882,36      | 7%   |                           |      |                      |      |                      |      |               |      |
| Indirect Management with Development Agencies        | 6                   | 11%  | 10.512.678,30     | 18%  | 5                           | 13%  | 9.465.573,13      | 17%  | 2                         | 14%  | 2.745.539,13         | 29%  | 3                    | 9%   | 3.792.644,30  | 29%  |
| Other Contracts/Payments (administrative)            | 1                   | 2%   | 1.000.000,00      | 2%   |                             |      |                   |      |                           |      |                      |      | 1                    | 3%   | 1.000.000,00  | 8%   |
|                                                      | 56                  | 100% | 57.718.067,38     | 100% | 38                          | 100% | 54.165.503,74     | 100% | 14                        | 100% | 9.341.568,41         | 100% | 32                   | 100% | 12.894.132,05 | 100% |
|                                                      |                     |      |                   |      |                             |      |                   |      |                           |      |                      |      |                      |      |               |      |
| Total Expenditure:                                   | 56                  | 100% | 57.718.067,38     | 100% | 38                          | 100% | 54.165.503,74     | 100% | 14                        | 100% | 9.341.568,41         | 100% | 32                   | 100% | 12.894.132,05 | 100% |

### 3.4. Analyse KPI

Le Fonds Bêkou rapporte sur les KPI 6, 7, 19, et I6.

Sur les 37 projets actifs en 2018, 11 projets ont été marqués oranges pour les KPI 6 et/ou KPI 7. Les raisons principales sont :

1. Le niveau élevé d'insécurité dans les régions/communautés ciblées. La situation sécuritaire a compliqué la mise en œuvre des activités en créant des retards significatifs. Dans certains cas, les mouvements des populations ont entravé une partie des résultats des projets.
2. Les faibles capacités de certaines structures publiques, notamment au niveau décentralisé. Comme plusieurs projets ont des composantes inextricablement liées aux opérations d'entités publiques, ces faiblesses ont eu un impact direct sur les projets.

Pour toutes les raisons susmentionnées, le Fonds Bêkou considérera une éventuelle extension des projets et/ou réorientation de certaines activités, afin que les résultats escomptés puissent être atteints.

En 2018, deux projets ont été marqués rouges pour les KPI 6 et/ou KPI 7.

- PRESU II: visant à capitaliser sur les acquis de la première phase du projet, PRESU II a souffert des retards de la composante infrastructure du PRESU I. La complexité du contexte a rendu l'organisation des marchés et la planification des activités sur la base des études techniques préparés difficile. Une extension du projet pourrait être envisagée.
- Désenclavement des Régions: la mise en œuvre du projet en huit mois préconisée par EF s'est démontrée trop optimiste. Une prolongation de la période de mise en œuvre a été demandée fin décembre 2018.

En 2018, seulement un projet a été évalué ponctuellement par une mission ROM (cf. section 2.3). En raison des conditions sécuritaires, des visites de projets par le personnel du Fonds Bêkou se sont principalement effectuées à Bangui. Par ailleurs, le suivi des projets a été assuré par les réunions de suivi/coordination avec les partenaires de mise en œuvre, la participation du Fonds Bêkou dans les comités de pilotage de certains projets, et la collecte régulière d'informations et de données.

Les projets du Fonds Bêkou sont dotés d'un plan de communication et visibilité, lesquels sont adoptés par le Fonds lors de la contractualisation des partenaires de mise en œuvre. Exceptions sont les projets d'Assistance technique. Contrairement au premier projet, le nouveau projet d'appui à la « Radio Ndeke Luka » s'est doté d'un plan de communication et visibilité.

Le Fonds Bêkou rapporte aussi sur les KPI liés à la bonne gestion financière et l'utilisation efficace des ressources de la Commission ainsi que l'efficacité des contrôles internes (voir annexe Rapport sur les KPI (DWH report)).

| Indicator Category                                           | Indicator Name               | Indicator Title                                                                                      | Benchmark Label      | KPI / Indicator Value |
|--------------------------------------------------------------|------------------------------|------------------------------------------------------------------------------------------------------|----------------------|-----------------------|
| Sound Financial Management and Efficient Use of EC Resources | K01 - Pay. Fcst              | Accuracy of initial annual financial forecast for payments                                           | Between 90% and 110% | 85,82%                |
| Sound Financial Management and Efficient Use of EC Resources | K02 - Ctr. Fcst              | Accuracy of initial annual financial forecast for contracts                                          | Between 90% and 110% | 116,92%               |
| Sound Financial Management and Efficient Use of EC Resources | K03 - Dec. Fcst              | Accuracy of initial annual financial forecast for decisions                                          | Between 90% and 110% | 81,97%                |
| Sound Financial Management and Efficient Use of EC Resources | K04 - RAL Absorp.            | RAL absorption period                                                                                | Less than 4          | 1,32                  |
| Sound Financial Management and Efficient Use of EC Resources | K08 - Old Pref.              | Reduction of Old Pre-financing                                                                       | At least 25%         | 57,92%                |
| Sound Financial Management and Efficient Use of EC Resources | K08B - Old Pref. (Nbr)       | Reduction of Old Pre-financing (by number of invoices)                                               | -                    | 44,44%                |
| Sound Financial Management and Efficient Use of EC Resources | K11 - Pay. Time              | % of payments paid within the contractual deadline                                                   | At least 85%         | 100,00%               |
| Sound Financial Management and Efficient Use of EC Resources | K11B - Pay Time (Amnt)       | % of payments paid within the contractual deadline (by payment value)                                | -                    | 100,00%               |
| Sound Financial Management and Efficient Use of EC Resources | K12 - Inv. Reg.              | % of invoices registered within 7 days                                                               | At least 80%         | 94,92%                |
| Sound Financial Management and Efficient Use of EC Resources | K12B - Inv. Reg. (Avg)       | Average invoice registration time                                                                    | -                    | 1,85                  |
| Effectiveness of Internal Controls                           | K21 - Ex-ante Inelig.        | Undue payment prevented by ex-ante controls                                                          | At least 2%          | 0,43%                 |
| Effectiveness of Internal Controls                           | K21B - Ex-ante Inelig. (Nbr) | Undue expenditure prevented by ex-ante controls as a % of the claimed amount (by number of invoices) | -                    | 34,78%                |

Les résultats pour 2018 sont globalement positifs.

En ce qui concerne les indicateurs oranges sur les prévisions financières:

L'exactitude des prévisions faites en début d'année se sont avérées relativement correctes pour le premier semestre mais pas pour le second semestre où les prévisions pour les paiements et les décisions se sont montrées trop optimistes et les prévisions pour les contrats trop pessimistes. En effet nous avons eu tendance à sous-estimer le retard pris par les bénéficiaires soit pour la mise en œuvre de leur action soit pour la soumission des rapports narratifs et financiers intermédiaires et/ou finaux. Egalement la qualité de certains rapports financiers a laissé à désirer ce qui a demandé pour certains d'entre eux de nombreuses demandes de clarifications et corrections. Tout cela a eu un impact non négligeable sur le montant de paiements.

L'exactitude des prévisions révisées en juillet pour le second semestre se sont par contre montrées plus exactes pour les paiements (96%) et les contrats (95%) mais sont restées trop optimistes pour les décisions. Il avait été décidé de maintenir la décision pour la suite du programme résilience rurale et création d'emplois (« DEVRUR ») mais cela n'a finalement pas été possible pour les raisons suivantes :

- La faible capacité d'absorption et les retards dans la mise en œuvre des projets par les contractants, surtout sur DEVRUR I;
- La nécessité de réadapter la stratégie pour DEVRUR II, après des conversations avec les états-membres et les collègues à Bangui;
- Les changements/vacances de staff dans le secteur « Développement Rural ».

En ce qui concerne l'indicateur orange sur l'insuffisance des montants inéligibles détectés ex-ante :

Il peut s'expliquer par le fait qu'aucun des rapports finaux des audits et vérifications externes (voir section 4.1.1.2 ci-dessous) que nous avons lancés en 2018 et qui en

général détectent plus de montants inéligibles que dans les rapports de vérification que nous recevons de nos bénéficiaires n'ont pu être finalisés à temps pour pouvoir enregistrer ces dépenses inéligibles en 2018. Ce qui sera fait seulement en 2019.

Il est sans doute aussi important de mentionner qu'en 2018 trois nouveaux agents contractuels ont rejoint l'équipe du Fonds Bêkou sur des postes qui étaient déjà vacants en 2017 et qu'il n'a pas été possible de recruter un deuxième agent contractuel pour en poste à Bangui (désistement). Fin 2018 un poste d'agent contractuel au siège ainsi qu'un poste d'agent contractuel et un poste d'agent local en Délégation restent vacants. Malgré cela, il faut noter que presque 50% du total décaissé depuis le début du Fonds Bêkou a été payé en 2018 et que 48% du montant contractualisé depuis le début du Fonds Bêkou l'a été en 2018.

## SECTION 4 – MANAGEMENT ET CONTRÔLE INTERNE

### 4.1. Résultats des contrôles

#### 4.1.1. Efficacité des contrôles concernant la légalité et la régularité

##### 4.1.1.1. Résultats des contrôles ex-ante

Des contrôles ex-ante sont effectués de manière systématique par les 4 intervenants du circuit financier Bêkou, et ce pour toutes les transactions du Fonds. En 2018, 23 "factures" (factures commerciales ou demandes de remboursement) présentaient des dépenses à valider, les autres paiements étant liés à des préfinancements. Le tableau ci-dessous montre le résultat des contrôles et les dépenses inéligibles détectées avant paiement.

|                                               | Number of invoices | Gross Amount         | Not Eligible     | Credit Note      | Total Not Eligible | % Not Eligible |
|-----------------------------------------------|--------------------|----------------------|------------------|------------------|--------------------|----------------|
| Grants in Direct Management                   | 7                  | 7.542.441,01         | 38.175,55        | 0,00             | 38.175,55          | 0,51%          |
| Procurement in Direct Management              | 13                 | 614.210,29           | 0,00             | 16.988,00        | 16.988,00          | 2,77%          |
| Indirect Management with Development Agencies | 2                  | 3.792.644,77         | 0,47             | 0,00             | 0,47               | 0,00%          |
| Other Contracts/Payments (administrative)     | 1                  | 1.000.000,00         | 0,00             | 0,00             | 0,00               | 0,00%          |
| <b>Total</b>                                  | <b>23</b>          | <b>12.949.296,07</b> | <b>38.176,02</b> | <b>16.988,00</b> | <b>55.164,02</b>   | <b>0,43%</b>   |

##### 4.1.1.2. Résultats des audits externes

Les audits externes incluent les contrats de vérification de dépenses ou d'audit financier/de système contractualisés par le Fonds Bêkou.

Le premier plan annuel d'audit et de vérification a été établi en 2017<sup>48</sup> comme suit:

| Réf N° | Titre                                                                                                                                               | Bénéficiaire | Type d'engagement |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------------|
| T03.10 | Strengthening the health system in North-eastern Central African Republic                                                                           | IMC          | Audit financier   |
| T03.11 | Assistance médico-nutritionnelle auprès des populations résidentes et déplacées du VIème arrondissement de Bangui et du district sanitaire de Bimbo | ALIMA        | Audit financier   |
| T03.30 | Programme de reconstruction économique et sociale en milieu urbain RCA                                                                              | AFD          | Audit financier   |
| T03.32 | Programme de réponse à court et moyen terme à l'afflux de réfugiés de la RCA au Cameroun                                                            | GIZ          | Audit financier   |

<sup>48</sup> En 2018 il a été décidé de retirer le contrat T03.30 signé avec AFD de ce plan à cause de l'avenant prolongeant la durée de la mise en œuvre de 36 mois. Ce contrat fera partie du plan annuel d'audit et de vérification de 2020.



|        |                                                                     |       |                               |
|--------|---------------------------------------------------------------------|-------|-------------------------------|
| T03.46 | Sécurité alimentaire – accompagnement des activités de pastoralisme | ACORD | Audit financier et de système |
| T03.47 | Sécurité alimentaire - Résilience                                   | FAO   | Vérification                  |
| T03.49 | Sécurité alimentaire - Transhumance                                 | FAO   | Vérification                  |

Le deuxième plan annuel d'audit et de vérification a été établi en 2018 comme suit:

| Ref N° | Titre                                                                              | Bénéficiaire | Type d'engagement |
|--------|------------------------------------------------------------------------------------|--------------|-------------------|
| T03.80 | Ecosystème Faunistiques du Nord-est RCA/Tchad et du Sud-est de la RCA – Volet Nord | AGRECO       | Audit financier   |
| T03.88 | Fini Bangondo Ti Mai (Nouvelle vision pour le développement)                       | DRC          | Audit financier   |

En 2018, trois contrats spécifiques ont été signés via le contrat-cadre audit.

Un contrat spécifique a été signé avec Moore Stephens pour auditer les subventions octroyées à IMC, ALIMA et ACORD. Seul le projet de rapport d'audit pour IMC a été soumis avec une opinion non qualifiée. Le montant inéligible à ce stade est équivalent à 0,39% du total des dépenses du projet mais ce pourcentage pourrait être ramené à 0,001% suite aux commentaires de la Commission.

Un contrat spécifique a été signé avec Baker Tilly pour la vérification des deux contrats signés avec la FAO. Le rapport final de vérification pour le contrat T03.47 (résilience) a été soumis. Le montant des dépenses dont l'inéligibilité est établie est équivalent à 0,7% du total des dépenses du projet.

En plus de deux constatations financières pour un montant de EUR 10.171,25, il mentionne également une constatation de contrôle interne (absence de contrôle du rapport financier d'un prestataire justifiant des dépenses engagées) et cinq autres constatations relatives à l'obligation de conformité (rapport soumis en retard, communication tardive de la modification budgétaire, rapport non conforme au niveau des mesures de contrôle prises, des informations sur les transferts d'équipements, de véhicules et des fournitures importantes ainsi que des mesures de visibilité). Le rapport pré-final de vérification pour le contrat T03.4 (transhumance) a été soumis.

Le montant des dépenses dont l'inéligibilité est établie est équivalent à 17,99% du total des dépenses du projet. En plus de trois constatations financières pour un montant de EUR 130.256,57, il mentionne également une constatation relative au contrôle interne (incohérence entre le rapport financier final et le rapport financier final) et les mêmes constatations relatives à l'obligation de conformité que celles pour le contrat T03.47.

Un contrat spécifique a été signé avec Moore Stephens pour auditer le rapport financier de la première année de la subvention avec AGRECO. Le rapport final d'audit a été soumis avec une opinion non qualifiée.

Le montant des dépenses dont l'inéligibilité est établie est équivalent à 0,15% du total des dépenses du projet.

En plus de trois constatations financières pour un montant de EUR 1.870,99, il mentionne également plusieurs constatations relatives au contrôle interne (insuffisances dans le système de documentation des dépenses, forme de contrat avec le Haut-Commissariat inappropriée, libellés des dépenses imprécis ou non explicites dans le système comptable, insuffisances au niveau du système de contrôle des coûts d'entretien et de réparation des véhicules, marché de services attribué en marge des procédures, contenu du dossier du personnel non exhaustif, absence d'un système d'évaluation du personnel).

La procédure pour l'attribution d'un contrat spécifique pour auditer GIZ a été infructueuse alors que la procédure pour auditer DRC n'a pas été lancée à cause du retard dans la soumission du rapport financier intermédiaire.

#### **4.1.2. Prévention et détection des fraudes<sup>49</sup>**

Pas de résultats à rapporter sous cette rubrique pour 2018.

### **4.2. Observations et recommandations faites par le Service d'audit interne/la Cour des comptes**

La Cour des comptes européenne a mené une mission d'audit de performance en 2016/2017 sur la conception et la mise en œuvre du Fonds Bêkou. Cette mission a donné lieu à un rapport spécial ("Le fonds fiduciaire Bêkou de l'UE pour la République centrafricaine: un début chargé d'espoir malgré quelques insuffisances" - <http://publications.europa.eu/webpub/eca/special-reports/Bekou-11-2017/fr/>) sur la base duquel un plan d'action a été établi par DEVCO et le Fonds Bêkou afin d'apporter une réponse aux recommandations effectuées par la Cour.

Les observations de la Cour sont les suivantes:

- Bien que reposant sur une analyse limitée, tant la décision de mettre en place le Fonds Bêkou que la conception retenue pour celui-ci étaient adaptées aux circonstances.
- La gestion du fonds Bêkou peut être améliorée.
- Malgré des circonstances difficiles, le Fonds Bêkou a donné à ce jour des résultats globalement positifs.

Les recommandations de la Cour sont les suivantes:

- Elaborer de nouvelles orientations sur le choix des instruments de financement et sur les analyses des besoins visant à définir les champs d'intervention des fonds fiduciaires;
- Améliorer la coordination au niveau des donateurs, les procédures de sélection et la mesure de la performance et optimiser les coûts administratifs.

### **4.3. Evaluation de l'efficacité des systèmes de contrôle interne**

Le Fonds Bêkou opère dans le système général de contrôle interne défini par la Commission.

Dans ce cadre, le gestionnaire a effectué l'évaluation des systèmes de contrôle en place au moyen du questionnaire ad hoc sur les 16 standards de contrôle interne.

Cette évaluation se fonde sur le rapport du Service d'audit interne, sa propre évaluation des systèmes de contrôle et des risques, le type d'exceptions/dérogations enregistrées, le nombre et la fréquence des irrégularités détectées (faible) et d'autres informations (fonctionnement des circuits financiers, rapports de vérification des dépenses, missions de l'équipe, missions ROM, etc.).

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.

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<sup>49</sup> EU Trust Funds are included in the anti-fraud strategy of the DG of the Authorising Officer in charge.

## SECTION 5 – ANNEXES

### Annex 1 – Liste des dérogations, exceptions, cas de non-conformité, autorisations préalables et cas à signaler

| EUTF BEKOU - RAPPORT D'EXCEPTIONS 2018 |                                                                                                                                                                                                                                                                                                                    |                                                                                        |                                   |                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |               |                                         |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------------------------------|
| No. Ref.                               | Ref. (FA/Proc/Contrat)                                                                                                                                                                                                                                                                                             | Cas rapporté                                                                           | E -<br>D -<br>NC -<br>AP -<br>EVR | Base légale de référence                                                                                                                                                                                                                         | Description                                                                                                                                                                                                          | Description du cas, justification, impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Risques       | Mesures prises pour limiter les risques |
| 70                                     | Programme de promotion de la cohésion sociale, du dialogue et de la réconciliation dans la société centrafricaine (RÉCONCILIATION) - composante 4 (Fiche d'Action (FA) révisée par procédure écrite du 22/03/2018 pour, entre autres, appuyer le renforcement du système des radios et des médias en Centrafrique) | Attribution directe (Fondation Hirondelle)                                             | EVR - 20 b)                       | PRAG 2016, section 6.4.2: Subventions attribuées sans appel à propositions ("Attribution directe") / Companion novembre 2017, section 24.6.2.1: Exceptions à l'application des procédures de mise en concurrence ou d'attribution de subventions | Il n'est pas nécessaire d'organiser un appel à propositions avant d'attribuer des subventions dans le cadre de l'aide humanitaire, des opérations de protection civile, ou des aides visant des situations de crise. | La situation en RCA a fait l'objet d'une déclaration de crise. L'autorisation de recours aux procédures flexibles a de plus été inscrite dans l'Acte constitutif du Fonds Békou en son art. 10: "les procédures flexibles adaptées au contexte seront utilisées afin d'assurer l'efficacité et la réactivité du fonds". En vertu des lignes directrices sur les procédures à utiliser dans les situations de crise, la procédure d'octroi direct de subventions a été retenue et approuvée par le DG de DEVCO le 10/11/2014 (ref. Ares(2014)3731767). Ce cas spécifique a été signalé dans la fiche d'action approuvée par procédure écrite du 22/03/2018.                                                                                                                                    | Pas de risque | N/A                                     |
| 71                                     | Programme d'appui sectoriel santé au plan intérimaire en RCA (SANTÉ III) - Composante II Volet ONG (FA approuvée par le comité de gestion (COGES) du 04/06/2018)                                                                                                                                                   | Attribution directe (ALIMA, CRF, IMC, Codaid et PUI)                                   | EVR - 20 b)                       | PRAG 2016, section 6.4.2: Subventions attribuées sans appel à propositions ("Attribution directe") / Companion novembre 2017, section 24.6.2.1: Exceptions à l'application des procédures de mise en concurrence ou d'attribution de subventions | Il n'est pas nécessaire d'organiser un appel à propositions avant d'attribuer des subventions dans le cadre de l'aide humanitaire, des opérations de protection civile, ou des aides visant des situations de crise. | La situation en RCA a fait l'objet d'une déclaration de crise. L'autorisation de recours aux procédures flexibles a de plus été inscrite dans l'Acte constitutif du Fonds Békou en son art. 10: "les procédures flexibles adaptées au contexte seront utilisées afin d'assurer l'efficacité et la réactivité du fonds". En vertu des lignes directrices sur les procédures à utiliser dans les situations de crise, la procédure d'octroi direct de subventions a été retenue et approuvée par le DG de DEVCO le 10/11/2014 (ref. Ares(2014)3731767). L'attribution directe prévue dans le programme SANTE III a été aussi recommandée par la mission d'évaluation des programmes SANTE I et II. Ce cas spécifique a été signalé dans la fiche d'action approuvée par le COGES du 04/06/2018. | Pas de risque | N/A                                     |
| 72                                     | Procédure AMI "Retour Bangui Bambari" ONG - RÉCONCILIATION                                                                                                                                                                                                                                                         | Appel à manifestation d'intérêt (AMI) avec modèle Békou de soumission des propositions | E 8b)                             |                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                      | Un modèle simplifié de demande de subvention et de description des activités a été approuvé via la note Ares(2014)3731767.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Pas de risque | N/A                                     |
| 73                                     |                                                                                                                                                                                                                                                                                                                    | Attribution directe suite à un AMI                                                     | EVR 20b)                          | PRAG 2016, section 6.4.2: Subventions attribuées sans appel à propositions ("Attribution directe") / Companion novembre 2017,                                                                                                                    | Il n'est pas nécessaire d'organiser un appel à propositions avant d'attribuer des subventions dans le cadre de l'aide humanitaire, des opérations de protection civile, ou des aides visant des situations de crise. | La situation en RCA a fait l'objet d'une déclaration de crise. L'autorisation de recours aux procédures flexibles a de plus été inscrite dans l'Acte constitutif du Fonds Békou en son art. 10: "les procédures flexibles adaptées au contexte seront utilisées afin d'assurer l'efficacité et la réactivité du                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Pas de risque | N/A                                     |

## EUTF BEKOU - RAPPORT D'EXCEPTIONS 2018

| No. Ref. | Ref. (FA/Proc/Contrat)                                   | Cas rapporté                                         | E - D - NC - AP - EVR | Base légale de référence                                                                                                                                                                                                                         | Description                                                                                                                                                                                                          | Description du cas, justification, impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Risques       | Mesures prises pour limiter les risques |
|----------|----------------------------------------------------------|------------------------------------------------------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------------------------------|
|          |                                                          |                                                      |                       | 24.6.2.1 Exceptions à l'application des procédures de mise en concurrence ou d'attribution de subventions                                                                                                                                        |                                                                                                                                                                                                                      | fonds". En vertu des lignes directrices sur les procédures à utiliser dans les situations de crise, la procédure d'octroi direct de subventions a été retenue et approuvée par le DG de DEVCO le 10/11/2014 (ref. Ares(2014)3731767).                                                                                                                                                                                                                                                                                                                 |               |                                         |
| 74       | <b>Procédure AMI "Retour Ouest" ONG - RÉCONCILIATION</b> | AMI avec modèle Békou de soumission des propositions | E 8b)                 |                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                      | Un modèle simplifié de demande de subvention et de description des activités a été approuvé via la note Ares(2014)3731767                                                                                                                                                                                                                                                                                                                                                                                                                             | Pas de risque | N/A                                     |
| 75       |                                                          | Attribution directe suite à un AMI                   | EVR 20b)              | PRAG 2016, section 6.4.2: Subventions attribuées sans appel à propositions ("Attribution directe") / Companion novembre 2017, section 24.6.2.1: Exceptions à l'application des procédures de mise en concurrence ou d'attribution de subventions | Il n'est pas nécessaire d'organiser un appel à propositions avant d'attribuer des subventions dans le cadre de l'aide humanitaire, des opérations de protection civile, ou des aides visant des situations de crise. | La situation en RCA a fait l'objet d'une déclaration de crise. L'autorisation de recours aux procédures flexibles a de plus été inscrite dans l'Acte constitutif du Fonds Békou en son art. 10: "les procédures flexibles adaptées au contexte seront utilisées afin d'assurer l'efficacité et la réactivité du fonds". En vertu des lignes directrices sur les procédures à utiliser dans les situations de crise, la procédure d'octroi direct de subventions a été retenue et approuvée par le DG de DEVCO le 10/11/2014 (ref. Ares(2014)3731767). | Pas de risque | N/A                                     |
| 76       | <b>Procédure AMI ONG - EAU</b>                           | AMI avec modèle Békou de soumission des propositions | E 8b)                 |                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                      | Un modèle simplifié de demande de subvention et de description des activités a été approuvé via la note Ares(2014)3731767.                                                                                                                                                                                                                                                                                                                                                                                                                            | Pas de risque | N/A                                     |
| 77       | <b>Procédure AMI Organisations Internationales - EAU</b> | AMI avec modèle Békou de soumission des propositions | E 8b)                 |                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                      | Un modèle simplifié de demande de subvention et de description des activités a été approuvé via la note Ares(2014)3731767.                                                                                                                                                                                                                                                                                                                                                                                                                            | Pas de risque | N/A                                     |
| 78       |                                                          | Attribution directe suite à un AMI                   | EVR 20b)              | PRAG 2016, section 6.4.2: Subventions attribuées sans appel à propositions ("Attribution directe") / Companion novembre 2017, section 24.6.2.1: Exceptions à l'application des procédures de mise en concurrence ou d'attribution de subventions | Il n'est pas nécessaire d'organiser un appel à propositions avant d'attribuer des subventions dans le cadre de l'aide humanitaire, des opérations de protection civile, ou des aides visant des situations de crise. | La situation en RCA a fait l'objet d'une déclaration de crise. L'autorisation de recours aux procédures flexibles a de plus été inscrite dans l'Acte constitutif du Fonds Békou en son art. 10: "les procédures flexibles adaptées au contexte seront utilisées afin d'assurer l'efficacité et la réactivité du fonds". En vertu des lignes directrices sur les procédures à utiliser dans les situations de crise, la procédure d'octroi direct de subventions a été retenue et approuvée par le DG de DEVCO le 10/11/2014 (ref. Ares(2014)3731767). | Pas de risque | N/A                                     |
| 79       | <b>Procédure AMI ONG - DÉVELOPPEMENT RURAL</b>           | AMI avec modèle Békou de soumission des propositions | E 8b)                 |                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                      | Un modèle simplifié de demande de subvention et de description des activités a été approuvé via la note Ares(2014)3731767.                                                                                                                                                                                                                                                                                                                                                                                                                            | Pas de risque | N/A                                     |
| 80       | <b>Procédure AMI ONG - SANTÉ III</b>                     | AMI avec modèle Békou de soumission des propositions | E 8b)                 |                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                      | Un modèle simplifié de demande de subvention et de description des activités a été approuvé via la note Ares(2014)3731767.                                                                                                                                                                                                                                                                                                                                                                                                                            | Pas de risque | N/A                                     |
| 81       |                                                          | Attribution directe suite à un AMI                   | EVR 20b)              | PRAG 2016, section 6.4.2: Subventions attribuées sans appel à propositions                                                                                                                                                                       | Il n'est pas nécessaire d'organiser un appel à propositions avant d'attribuer des subventions dans le cadre de l'aide humanitaire, des opérations de protection civile, ou des                                       | La situation en RCA a fait l'objet d'une déclaration de crise. L'autorisation de recours aux procédures flexibles a de plus été inscrite dans l'Acte constitutif du Fonds Békou en son                                                                                                                                                                                                                                                                                                                                                                | Pas de risque | N/A                                     |

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| No. Ref. | Ref. (FA/Proc/Contrat)                                         | Cas rapporté                                                                                                                    | E - D - NC - AP - EVR | Base légale de référence                                                                                                                                                                                                                         | Description                                                                                                                                                                                                                                                                    | Description du cas, justification, impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Risques       | Mesures prises pour limiter les risques |
|----------|----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------------------------------|
|          |                                                                |                                                                                                                                 |                       | ("Attribution directe") / Companion novembre 2017, section 24.6.2.1: Exceptions à l'application des procédures de mise en concurrence ou d'attribution de subventions                                                                            | aides visant des situations de crise.                                                                                                                                                                                                                                          | art. 10: "les procédures flexibles adaptées au contexte seront utilisées afin d'assurer l'efficacité et la réactivité du fonds". En vertu des lignes directrices sur les procédures à utiliser dans les situations de crise, la procédure d'octroi direct de subventions a été retenue et approuvée par le DG de DEVCO le 10/11/2014 (ref. Ares(2014)3731767). L'attribution directe dans le cadre de cette procédure a été aussi mentionnée dans la FA du programme SANTE III et justifiée par les recommandations de l'évaluation externe des programmes de SANTE I et SANTE II.                                                                                                                                                                                                                          |               |                                         |
| 82       | Procédure AMI Agences des Etats Membres - SANTÉ III            | AMI avec modèle Békou de soumission des propositions                                                                            | E 8b)                 |                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                | Un modèle simplifié de demande de subvention et de description des activités a été approuvé via la note Ares(2014)3731767.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Pas de risque | N/A                                     |
| 83       |                                                                | Attribution directe suite à un AMI                                                                                              | EVR 20b)              | PRAG 2016, section 6.4.2: Subventions attribuées sans appel à propositions ("Attribution directe") / Companion novembre 2017, section 24.6.2.1: Exceptions à l'application des procédures de mise en concurrence ou d'attribution de subventions | Il n'est pas nécessaire d'organiser un appel à propositions avant d'attribuer des subventions dans le cadre de l'aide humanitaire, des opérations de protection civile, ou des aides visant des situations de crise.                                                           | La situation en RCA a fait l'objet d'une déclaration de crise. L'autorisation de recours aux procédures flexibles a de plus été inscrite dans l'Acte constitutif du Fonds Békou en son art. 10: "les procédures flexibles adaptées au contexte seront utilisées afin d'assurer l'efficacité et la réactivité du fonds". En vertu des lignes directrices sur les procédures à utiliser dans les situations de crise, la procédure d'octroi direct de subventions a été retenue et approuvée par le DG de DEVCO le 10/11/2014 (ref. Ares(2014)3731767).                                                                                                                                                                                                                                                       | Pas de risque | N/A                                     |
| 84       | Contrat de service avec AEDES - T03.150 - SANTÉ II             | Procédure négociée concurrentielle pour une Assistance Technique invitant les entités du Contrat-cadre BENEf 2013 - lot 8 Santé | E                     | PRAG 2016, sections 2.4.4 et 3.4.2: Procédure négociée concurrentielle / Companion novembre 2017, section 21.4.2.5: Passation de marchés                                                                                                         | Dans la procédure négociée concurrentielle, le pouvoir adjudicateur invite les candidats de son choix à soumettre une offre. A l'issue de cette procédure, il retient l'offre techniquement conforme qui présente le meilleur rapport qualité/prix pour les services demandés. | Conformément aux lignes directrices sur les fonds fiduciaires du Companion, il est possible de dépasser les seuils du Contrat-cadre (CC). Il aurait donc été possible d'utiliser le CC BENEf pour ce marché. Cependant, les Termes de Référence (TdR) prévoyaient que les prestations incluent l'habillage de l'expert, ce qui rendait les honoraires fixés dans le CC inapplicables. Pour cette raison, il a été décidé de passer une procédure concurrentielle négociée, avec dépassement du seuil de 300 000 EUR, en invitant les sociétés du CC BENEf 2013 - lot 8 étant donné que leur expertise avait déjà été évaluée et que les critères de non-exclusion et de capacité avaient été vérifiés. Le modèle de contrat de service - et ses annexes - non du CC a par conséquent également été utilisé. | Pas de risque | N/A                                     |
| 85       | Contrat de service avec Sogerom - T03.172- DÉVELOPPEMENT RURAL | Procédure négociée concurrentielle pour une Assistance Technique invitant 4 des entités du Contrat-cadre SIEA                   | E                     | PRAG 2016, sections 2.4.4 et 3.4.2: Procédure négociée concurrentielle / Companion novembre 2017, section 21.4.2.5: Passation de marchés                                                                                                         | Dans la procédure négociée concurrentielle, le pouvoir adjudicateur invite les candidats de son choix à soumettre une offre. A l'issue de cette procédure, il retient l'offre techniquement conforme qui présente le meilleur rapport qualité/prix pour les services demandés. | Conformément aux lignes directrices sur les fonds fiduciaires du Companion, il est possible de dépasser les seuils du CC. Il aurait donc été possible d'utiliser le CC SIEA pour ce marché. Cependant, les TdR prévoyaient que les prestations incluent l'habillage de l'expert, ce qui rendait les honoraires fixés dans le CC inapplicables. Pour cette raison, il a été décidé de passer une procédure concurrentielle négociée, avec dépassement du seuil de                                                                                                                                                                                                                                                                                                                                            | Pas de risque | N/A                                     |

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| No. Ref. | Ref. (FA/Proc/Contrat)                                                            | Cas rapporté                                                                        | E - D - NC - AP - EVR | Base légale de référence                                                                                                                                     | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Description du cas, justification, impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Risques       | Mesures prises pour limiter les risques |
|----------|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------------------------------|
|          |                                                                                   | 2018 - lot 1 Gestion durable des ressources naturelles et résilience                |                       |                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 300 000 EUR, en invitant 4 sociétés du CC SIEA 2018 - lot 1 étant donné que leur expertise avait déjà été évaluée et que les critères de non-exclusion et de capacité avaient été vérifiés. Le modèle de contrat de service - et ses annexes - non CC a par conséquent également été utilisé.                                                                                                                                                                                                                                                                              |               |                                         |
| 86       | <b>Contrat de subvention avec Bioforce - T03.110 - RÉCONCILIATION</b>             | Financement intégral - pas de cofinancement                                         | EVR 21                | PRAG 2016, section 6.3.9: Cofinancement / Companion novembre 2017, section 24.6.2.2: Procédures flexibles spécifiques applicables aux contrats de subvention | <p>En principe une subvention n'a pas vocation à financer l'intégralité des coûts de l'action ni l'intégralité des dépenses opérationnelles d'un organisme bénéficiaire à l'exception de certains cas.</p> <p>L'administration contractante doit être en mesure de justifier que le financement intégral est indispensable à la réalisation de l'action en question, et doit motiver la décision d'attribution en conséquence.</p> <p>Le financement intégral d'une action peut être autorisé dans les cas suivants pour autant que l'acte de base ne l'interdise pas:</p> <ul style="list-style-type: none"> <li>• l'aide humanitaire y compris l'assistance aux réfugiés, aux personnes déracinées, à la réhabilitation et au déminage;</li> <li>• les aides visant des situations de crise;</li> <li>• les actions visant la protection de la santé ou des droits fondamentaux des populations;</li> <li>• lorsqu'il est dans l'intérêt de l'UE d'être le seul donateur pour une action, en particulier pour assurer la visibilité d'une action de l'UE.</li> </ul> | <p>L'aide fournie ici vise une situation de crise. Le financement intégral a été prévu dans la note de cadrage envoyée à Bioforce tenant compte de la difficulté à trouver d'autres financements pour des actions de renforcement de la société civile dans le contexte de crise de la RCA. L'appui au SPONG, secrétariat permanent pour les ONG, est aussi une composante très importante de cette action pour pallier au manque de ressources de cette structure. Ce qui permet d'assurer la visibilité de cette action de l'UE en appui à la société civile en RCA.</p> | Pas de risque | N/A                                     |
| 87       | <b>Contrat de subvention avec MCE - T03.121 - RÉCONCILIATION</b>                  | Financement intégral - pas de cofinancement                                         | EVR 21                | PRAG 2016, section 6.3.9: Cofinancement / Companion novembre 2017, section 24.6.2.2: Procédures flexibles spécifiques applicables aux contrats de subvention | <p>En principe une subvention n'a pas vocation à financer l'intégralité des coûts de l'action ni l'intégralité des dépenses opérationnelles d'un organisme bénéficiaire à l'exception de certains cas.</p> <p>L'administration contractante doit être en mesure de justifier que le financement intégral est indispensable à la réalisation de l'action en question, et doit motiver la décision d'attribution en conséquence.</p> <p>Le financement intégral d'une action peut être autorisé dans les cas suivants pour autant que l'acte de base ne l'interdise pas:</p> <ul style="list-style-type: none"> <li>• l'aide humanitaire y compris l'assistance aux réfugiés, aux personnes déracinées, à la réhabilitation et au déminage;</li> <li>• les aides visant des situations de crise;</li> <li>• les actions visant la protection de la santé ou des droits fondamentaux des populations.</li> </ul>                                                                                                                                                          | <p>L'aide fournie ici vise une situation de crise et comprend des activités d'assistance aux réfugiés. Le financement intégral a aussi été justifié dans la note de cadrage pour le Lot 2 - Bambari dont ce contrat est le résultat par la situation extrêmement complexe à Bambari.</p>                                                                                                                                                                                                                                                                                   | Pas de risque | N/A                                     |
| 88       | <b>Convention de subvention PAGODA 2 avec PAM - T03.138 - DÉVELOPPEMENT RURAL</b> | Ajout de dispositions supplémentaires à l'article 7 des conditions particulières du | 7c                    | Annexes Companion novembre 2017, annexe c5b                                                                                                                  | Le modèle des Conditions Particulières du PAGODA permet explicitement d'inclure à l'article 7 des dispositions supplémentaires qui complètent les conditions générales, notamment concernant les coûts de bureau de projet.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Le PAM a retenu l'inclusion de cet article parce que des coûts du personnel, des frais de voyage pour des missions et autres coûts courants (ex. carburant) ont été reflétés dans l'annexe III - Budget de l'action. La description de l'action confirme aussi que les infrastructures existantes au sein des bureaux locaux du PAM en RCA seront mises à                                                                                                                                                                                                                  | Pas de risque | N/A                                     |

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| No. Ref. | Ref. (FA/Proc/Contrat)                                                    | Cas rapporté                                                                                                                                                                                  | E - D - NC - AP - EVR | Base légale de référence                                                                                                                                         | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Description du cas, justification, impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Risques                                                                                                                                                                                         | Mesures prises pour limiter les risques                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          |                                                                           | PAGODA lorsqu'elles ne sont pas permises par les conditions générales ou, le cas-échéant, un accord-cadre                                                                                     |                       |                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | disposition du projet pour exécuter les activités planifiées.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 89       |                                                                           | Ajout de dispositions supplémentaires à l'article 7 des conditions particulières du PAGODA lorsqu'elles ne sont pas permises par les conditions générales ou, le cas-échéant, un accord-cadre | 7c                    | Annexes Companion novembre 2017, annexe c5b                                                                                                                      | Le modèle des Conditions Particulières du PAGODA permet explicitement d'inclure à l'article 7 des dispositions supplémentaires qui complètent les conditions générales, notamment concernant l'aide financière à des tiers.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | L'aide financière à des tiers est l'un des principaux objectifs de cette action, dont l'objectif global est de renforcer les capacités de production et de commercialisation des petits producteurs à travers la vente groupée pour augmenter leurs revenus et de renforcer leurs moyens de subsistance. Pour la mise en œuvre opérationnelle, le PAM envisage de fournir un soutien financier à des structures nationales comme l'ACDA, le LASBAD et autres pour l'encadrement des organisations paysannes (OP) et les aspects liés au contrôle de qualité tout comme à des ONGs Internationales et nationales pour mettre en œuvre les activités de renforcement des OP notamment les activités d'encadrement et de formation.                  |                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 90       | Convention de délégation PAGODA 2 avec Expertise France - T03.140 - PONTS | Ajout de dispositions supplémentaires à l'article 7 des conditions particulières du PAGODA lorsqu'elles ne sont pas permises par les conditions générales ou, le cas-échéant, un accord-cadre | 7c                    | Annexes Companion novembre 2017, annexe c5a                                                                                                                      | Le modèle des Conditions Particulières du PAGODA permet explicitement d'inclure à l'article 7 des dispositions supplémentaires qui complètent les conditions générales, notamment concernant les coûts de bureau de projet.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Les infrastructures et le personnel du bureau local à Bangui de Expertise France sont mis à disposition pour la réalisation des activités du projet et pour le suivi des missions du personnel provenant de la France afin de garantir les conditions adéquates pour la phase de diagnostic et d'installation des premiers ponts. Le bureau local fait aussi la liaison avec les acteurs présents en RCA et impliqués dans l'action.                                                                                                                                                                                                                                                                                                              | Pas de risque                                                                                                                                                                                   | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 91       | Contrat de subvention avec CUAMM - T03.141 - SANTÉ II                     | Financement rétroactif                                                                                                                                                                        | EVR 22 a)             | PRAG 2016, section 6.3.8: Non-rétroactivité / Companion novembre 2017, section 24.6.2.2: Procédures flexibles spécifiques applicables aux contrats de subvention | Exceptionnellement une subvention peut être attribuée en cours d'action si les demandeurs démontrent et justifient la nécessité de démarrer l'action avant la signature du contrat. Dans ce cas, les dépenses encourues avant la soumission de la demande de la subvention ne sont en principe pas éligibles à un financement (pour les subventions directes le financement peut démarrer au premier jour des négociations, tel que confirmé par les preuves administratives). Dans le cadre d'une gestion directe, un financement rétroactif - lorsque les coûts encourus avant la signature du contrat de subvention mais après la soumission des demandes de subventions seront remboursés - constitue un événement à déclarer. | L'ONG CUAMM a repris officiellement les activités d'appui et de formation au Complexe Pédiatrique de Bangui (CPB) le 01/07/2018 à la place de l'ONG Emergency qui s'est retirée du pays le 30.06.2018. Le financement octroyé via le contrat T03.141 visait à appuyer l'opérateur travaillant au sein du CPB, structure ayant un rôle essentiel pour la santé infantile en RCA, car il est le seul hôpital pédiatrique en RCA et la seule structure de 2e référence au niveau national pour les urgences pédiatriques. Afin d'éviter un gap entre le départ d'Emergency du CPB et la reprise de l'appui par CUAMM, le Fonds Békou a retenu l'option de démarrer le financement au 01/07/2018, avant même la finalisation du contrat (12/07/2018). | Risque lié à la mise en œuvre d'une action sans couverture contractuelle, ce qui implique notamment l'absence d'un cadre (légal) clair en cas de litige ou plus simplement sur les modalités de | Nombreux éléments permettant d'encadrer l'action et sa mise en œuvre :<br>- une invitation à soumissionner détaillée, tant en termes de conditions de mise en œuvre de l'action, qu'en termes d'objectifs et de résultats attendus,<br>- canaux de communication nombreux (contacts avec la gestionnaire de projet, présence sur place du représentant Békou),<br>- périmètre de mise en œuvre connu étant donné que le contrat T03.141 est le résultat d'une longue discussion/négociation avec l'ONG Emergency en charge du CPB |

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| No. Ref. | Ref. (FA/Proc/Contrat)                                                            | Cas rapporté                                                                                                                                                                                  | E - D - NC - AP - EVR | Base légale de référence                                                                                                                                         | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Description du cas, justification, impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Risques                                                                                                                                                                                                        | Mesures prises pour limiter les risques                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          |                                                                                   |                                                                                                                                                                                               |                       |                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | mise en œuvre.                                                                                                                                                                                                 | précédemment et de nombreux visites de l'équipe Békou sur place afin d'identifier les besoins et perspectives.                                                                                                                                                                                                                                                                                                                                                                  |
| 92       | <b>Contrat de subvention avec Fondation Hirondelle - T03.144 - RÉCONCILIATION</b> | Financement rétroactif                                                                                                                                                                        | EVR 22 a)             | PRAG 2016, section 6.3.8: Non-rétroactivité / Companion novembre 2017, section 24.6.2.2: Procédures flexibles spécifiques applicables aux contrats de subvention | Exceptionnellement une subvention peut être attribuée en cours d'action si les demandeurs démontrent et justifient la nécessité de démarrer l'action avant la signature du contrat. Dans ce cas, les dépenses encourues avant la soumission de la demande de la subvention ne sont en principe pas éligibles à un financement (pour les subventions directes le financement peut démarrer au premier jour des négociations, tel que confirmé par les preuves administratives). Dans le cadre d'une gestion directe, un financement rétroactif - lorsque les coûts encourus avant la signature du contrat de subvention mais après la soumission des demandes de subventions seront remboursés - constitue un événement à déclarer. | Pour éviter qu'il y ait une interruption entre le projet T03.70 et le projet en question dans l'appui à la Radio Ndeke Luka, le Fonds Békou a retenu l'option de démarrer le financement au 01/05/2018, suite à la fin du contrat précédent (T03.70), et non à la signature du contrat en question, qui a eu lieu le 26/05/2018. L'importance d'éviter toute interruption entre les deux actions avait déjà été discutée lors de plusieurs rencontres entre la Fondation et le Fonds Békou. Malgré les efforts faits pour obtenir une proposition satisfaisante avant fin avril 2018, un délai supplémentaire a été nécessaire pour finaliser le contrat. La Fondation Hirondelle a donc soumis une demande formelle de rétroactivité que le Fonds Békou a accepté.G35 | Risque lié à la mise en œuvre d'une action sans couverture contractuelle, ce qui implique notamment l'absence d'un cadre (légal) clair en cas de litige ou plus simplement sur les modalités de mise en œuvre. | Nombreux éléments permettant d'encadrer l'action et sa mise en œuvre :<br>- une invitation à soumissionner détaillée, tant en termes de conditions de mise en œuvre de l'action, qu'en termes d'objectifs et de résultats attendus,<br>- canaux de communication nombreux (contacts avec la gestionnaire de projet, présence sur place du représentant Békou),<br>- périmètre de mise en œuvre connu étant donné que le contrat T03.144 est une continuation du contrat T03.70. |
| 93       | <b>Convention de délégation PAGODA 2 avec UNICEF - T03.149 - EAU</b>              | Ajout de dispositions supplémentaires à l'article 7 des conditions particulières du PAGODA lorsqu'elles ne sont pas permises par les conditions générales ou, le cas-échéant, un accord-cadre | 7c                    | Annexes Companion novembre 2017, Annexe c5a                                                                                                                      | Le modèle des Conditions Particulières du PAGODA permet explicitement d'inclure à l'article 7 des dispositions supplémentaires qui complètent les conditions générales, notamment concernant les coûts de bureau de projet.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | L'utilisation des bureaux locaux d'UNICEF à Bangui, Bambari, Bossangoa, Bouar et Kaga Bandoro est mentionnée dans la description de l'action. Ces bureaux locaux assurent les capacités opérationnelles d'intervention d'UNICEF en RCA du point de vue programmatique, logistique et administratif.                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Pas de risque                                                                                                                                                                                                  | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 94       | <b>Contrat de service avec AMEX - T03.151 - FACILITÉ D'ASSISTANCE TECHNIQUE</b>   | Utilisation du modèle "bon d'achat pour un contrat de faible valeur" du Vademecum de la passation des marchés de la Commission européenne                                                     | E                     | PRAG 2016, section 3.2.3: Marchés d'une valeur égale ou inférieure à 20 000 EUR                                                                                  | À la place d'utiliser le modèle des conditions particulières d'un contrat de service annexé au PRAG, il a été jugé opportun d'utiliser le modèle d'un bon de commande spécifiquement prévu pour les contrats de faible valeur.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Ce modèle qui n'est pas annexé au PRAG est néanmoins un modèle officiel de la Commission européenne et est publié sur le site de la DG Budget. Il est particulièrement pratique pour des contrats de faible valeur.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Pas de risque                                                                                                                                                                                                  | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 95       | <b>Contrat de subvention avec Cordaid - T03.161 - SANTÉ III</b>                   | Financement intégral - pas de cofinancement                                                                                                                                                   | EVR 21                | PRAG 2016, section 6.3.9: Cofinancement / Companion novembre 2017, section 24.6.2.2: Procédures flexibles spécifiques applicables aux                            | En principe une subvention n'a pas vocation à financer l'intégralité des coûts de l'action ni l'intégralité des dépenses opérationnelles d'un organisme bénéficiaire à l'exception de certains cas. L'administration contractante doit être en mesure de                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | L'aide fournie ici vise une situation de crise, qui plus est dans le domaine de la protection de la santé et des droits fondamentaux des populations. Les justifications de contexte se retrouvent dans la fiche d'action qui a été approuvée par le COGES le 04/06/2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Pas de risque                                                                                                                                                                                                  | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |



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| No. Ref. | Ref. (FA/Proc/Contrat)                                 | Cas rapporté                                                                                                   | E - D - NC - AP - EVR | Base légale de référence                                                                                                                                         | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Description du cas, justification, impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Risques                                                                                                                                                                                                        | Mesures prises pour limiter les risques                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------|--------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          |                                                        |                                                                                                                |                       | contrats de subvention                                                                                                                                           | justifier que le financement intégral est indispensable à la réalisation de l'action en question, et doit motiver la décision d'attribution en conséquence.<br>Le financement intégral d'une action peut être autorisé dans les cas suivants pour autant que l'acte de base ne l'interdise pas:<br>• l'aide humanitaire y compris l'assistance aux réfugiés, aux personnes déracinées, à la réhabilitation et au déminage;<br>• les aides visant des situations de crise;<br>• les actions visant la protection de la santé ou des droits fondamentaux des populations.                                                                                                                                                            | et dans les documents d'attribution.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 96       |                                                        | Financement rétroactif                                                                                         | EVR 22 a)             | PRAG 2016, section 6.3.8: Non-rétroactivité / Companion novembre 2017, section 24.6.2.2: Procédures flexibles spécifiques applicables aux contrats de subvention | Exceptionnellement une subvention peut être attribuée en cours d'action si les demandeurs démontrent et justifient la nécessité de démarrer l'action avant la signature du contrat. Dans ce cas, les dépenses encourues avant la soumission de la demande de la subvention ne sont en principe pas éligibles à un financement (pour les subventions directes le financement peut démarrer au premier jour des négociations, tel que confirmé par les preuves administratives). Dans le cadre d'une gestion directe, un financement rétroactif - lorsque les coûts encourus avant la signature du contrat de subvention mais après la soumission des demandes de subventions seront remboursés - constitue un événement à déclarer. | Pour éviter qu'il y ait une interruption entre la phase II et la phase III dans l'appui aux formations sanitaires, le Fonds Békou a retenu l'option de démarrer le financement au 01/07/2018, suite à la fin du contrat précédent (T03.95), et non à la signature du contrat en question, qui a eu lieu le 14/08/2018. Eviter une interruption entre les deux phases était très important afin d'éviter des ruptures de stock de médicaments, de continuer à assurer les soins de base à la population vulnérable et d'éviter toute détérioration de la situation déjà précaire.                                                                                                                                                             | Risque lié à la mise en œuvre d'une action sans couverture contractuelle, ce qui implique notamment l'absence d'un cadre (légal) clair en cas de litige ou plus simplement sur les modalités de mise en œuvre. | Nombreux éléments permettant d'encadrer l'action et sa mise en œuvre :<br>- une note de cadrage détaillée, tant en termes de conditions de mise en œuvre de l'action, qu'en termes d'objectifs et de résultats attendus,<br>- canaux de communication nombreux (contacts avec la gestionnaire de projet, réunions mensuelles, présence sur place du représentant Békou),<br>- périmètre de mise en œuvre connu étant donné que la phase III est dans le prolongement de la phase II. |
| 97       |                                                        | Ajout de l'annexe III du contrat de subvention modèle ECHO à l'annexe IV du contrat de subvention modèle DEVCO | E - 8 b)              | Annexes PRAG 2016, annexe IV du contrat de subvention                                                                                                            | Ajout d'une annexe plus spécifique pour l'attribution des contrats concernant l'approvisionnement en médicaments/fournitures médicales                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | L'annexe IV du contrat de subvention de DEVCO sur les "procédures de passation de marchés applicables par les bénéficiaires de subventions dans le cadre des actions extérieures de l'Union européenne" ne comprend pas de clauses spécifiques à l'approvisionnement en médicaments/fournitures médicales dont la qualité est essentielle. L'ajout de l'annexe III aux contrats de subvention de ECHO sur les "principes et procédures applicables aux marchés passés dans le cadre d'actions d'aide humanitaire financées par l'Union européenne" vise donc à assurer un approvisionnement satisfaisant aux principes obligatoires en matière de passation de marchés tout en assurant la qualité des médicaments et fournitures médicales. | Pas de risque                                                                                                                                                                                                  | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 98       | Contrat de subvention avec ALIMA - T03.162 - SANTÉ III | Financement intégral - pas de cofinancement                                                                    | EVR 21                | PRAG 2016, section 6.3.9: Cofinancement / Companion novembre 2017, section 24.6.2.2: Procédures flexibles spécifiques applicables aux contrats de subvention     | En principe une subvention n'a pas vocation à financer l'intégralité des coûts de l'action ni l'intégralité des dépenses opérationnelles d'un organisme bénéficiaire à l'exception de certains cas.<br>L'administration contractante doit être en mesure de justifier que le financement intégral est indispensable à la réalisation de l'action en question, et doit motiver la                                                                                                                                                                                                                                                                                                                                                   | L'aide fournie ici vise une situation de crise, qui plus est dans le domaine de la protection de la santé et des droits fondamentaux des populations.<br>Les justifications de contexte se retrouvent dans la fiche d'action qui a été approuvée par le COGES le 04/06/2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Pas de risque                                                                                                                                                                                                  | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

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| No. Ref. | Ref. (FA/Proc/Contrat)                               | Cas rapporté                                                                                                   | E - D - NC - AP - EVR | Base légale de référence                                                                                                                                         | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Description du cas, justification, impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Risques                                                                                                                                                                                                        | Mesures prises pour limiter les risques                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          |                                                      |                                                                                                                |                       |                                                                                                                                                                  | décision d'attribution en conséquence.<br>Le financement intégral d'une action peut être autorisé dans les cas suivants pour autant que l'acte de base ne l'interdise pas:<br>• l'aide humanitaire y compris l'assistance aux réfugiés, aux personnes déracinées, à la réhabilitation et au déminage;<br>• les aides visant des situations de crise;<br>• les actions visant la protection de la santé ou des droits fondamentaux des populations.                                                                                                                                                                                                                                                                                 | et dans les documents d'attribution.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 99       |                                                      | Financement rétroactif                                                                                         | EVR 22 a)             | PRAG 2016, section 6.3.8: Non-rétroactivité / Companion novembre 2017, section 24.6.2.2: Procédures flexibles spécifiques applicables aux contrats de subvention | Exceptionnellement une subvention peut être attribuée en cours d'action si les demandeurs démontrent et justifient la nécessité de démarrer l'action avant la signature du contrat. Dans ce cas, les dépenses encourues avant la soumission de la demande de la subvention ne sont en principe pas éligibles à un financement (pour les subventions directes le financement peut démarrer au premier jour des négociations, tel que confirmé par les preuves administratives). Dans le cadre d'une gestion directe, un financement rétroactif - lorsque les coûts encourus avant la signature du contrat de subvention mais après la soumission des demandes de subventions seront remboursés - constitue un événement à déclarer. | Pour éviter qu'il y ait une interruption entre la phase II et la phase III dans l'appui aux formations sanitaires, le Fonds Békou a retenu l'option de démarrer le financement au 01/07/2018, suite à la fin du contrat précédent (T03.93), et non à la signature du contrat en question, qui a eu lieu le 04/09/2018. Eviter une interruption entre les deux phases était très important afin d'éviter des ruptures de stock de médicaments, de continuer à assurer les soins de base à la population vulnérable et d'éviter toute détérioration de la situation déjà précaire.                                                                                                                                                             | Risque lié à la mise en œuvre d'une action sans couverture contractuelle, ce qui implique notamment l'absence d'un cadre (légal) clair en cas de litige ou plus simplement sur les modalités de mise en œuvre. | Nombreux éléments permettant d'encadrer l'action et sa mise en œuvre :<br>- une note de cadrage détaillée, tant en termes de conditions de mise en œuvre de l'action, qu'en termes d'objectifs et de résultats attendus,<br>- canaux de communication nombreux (contacts avec la gestionnaire de projet, réunions mensuelles, présence sur place du représentant Békou),<br>- périmètre de mise en œuvre connu étant donné que la phase III est dans le prolongement de la phase II. |
| 100      |                                                      | Ajout de l'annexe III du contrat de subvention modèle ECHO à l'annexe IV du contrat de subvention modèle DEVCO | E - 8 b)              | Annexes PRAG 2016, annexe IV du contrat de subvention                                                                                                            | Ajout d'une annexe plus spécifique pour l'attribution des contrats concernant l'approvisionnement en médicaments/fournitures médicales                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | L'annexe IV du contrat de subvention de DEVCO sur les "procédures de passation de marchés applicables par les bénéficiaires de subventions dans le cadre des actions extérieures de l'Union européenne" ne comprend pas de clauses spécifiques à l'approvisionnement en médicaments/fournitures médicales dont la qualité est essentielle. L'ajout de l'annexe III aux contrats de subvention de ECHO sur les "principes et procédures applicables aux marchés passés dans le cadre d'actions d'aide humanitaire financées par l'Union européenne" vise donc à assurer un approvisionnement satisfaisant aux principes obligatoires en matière de passation de marchés tout en assurant la qualité des médicaments et fournitures médicales. | Pas de risque                                                                                                                                                                                                  | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 101      | Contrat de subvention avec IMC - T03.163 - SANTÉ III | Financement intégral - pas de cofinancement                                                                    | EVR 21                | PRAG 2016, section 6.3.9: Cofinancement / Companion novembre 2017, section 24.6.2.2: Procédures flexibles spécifiques applicables aux contrats de subvention     | En principe une subvention n'a pas vocation à financer l'intégralité des coûts de l'action ni l'intégralité des dépenses opérationnelles d'un organisme bénéficiaire à l'exception de certains cas.<br>L'administration contractante doit être en mesure de justifier que le financement intégral est indispensable à la réalisation de l'action en question, et doit motiver la décision d'attribution en conséquence.<br>Le financement intégral d'une action peut être autorisé                                                                                                                                                                                                                                                 | L'aide fournie ici vise une situation de crise, qui plus est dans le domaine de la protection de la santé et des droits fondamentaux des populations.<br>Les justifications de contexte se retrouvent dans la fiche d'action qui a été approuvée par le COGES le 04/06/2018 et dans les documents d'attribution.                                                                                                                                                                                                                                                                                                                                                                                                                             | Pas de risque                                                                                                                                                                                                  | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

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| No. Ref. | Ref. (FA/Proc/Contrat)                                                            | Cas rapporté                                                                                                   | E - D - NC - AP - EVR | Base légale de référence                                                                                                                                         | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Description du cas, justification, impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Risques                                                                                                                                                                                                        | Mesures prises pour limiter les risques                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          |                                                                                   |                                                                                                                |                       |                                                                                                                                                                  | dans les cas suivants pour autant que l'acte de base ne l'interdise pas:<br>• l'aide humanitaire y compris l'assistance aux réfugiés, aux personnes déracinées, à la réhabilitation et au déminage;<br>• les aides visant des situations de crise;<br>• les actions visant la protection de la santé ou des droits fondamentaux des populations.                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 102      |                                                                                   | Financement rétroactif                                                                                         | EVR 22 a)             | PRAG 2016, section 6.3.8: Non-rétroactivité / Companion novembre 2017, section 24.6.2.2: Procédures flexibles spécifiques applicables aux contrats de subvention | Exceptionnellement une subvention peut être attribuée en cours d'action si les demandeurs démontrent et justifient la nécessité de démarrer l'action avant la signature du contrat. Dans ce cas, les dépenses encourues avant la soumission de la demande de la subvention ne sont en principe pas éligibles à un financement (pour les subventions directes le financement peut démarrer au premier jour des négociations, tel que confirmé par les preuves administratives). Dans le cadre d'une gestion directe, un financement rétroactif - lorsque les coûts encourus avant la signature du contrat de subvention mais après la soumission des demandes de subventions seront remboursés - constitue un événement à déclarer. | Pour éviter qu'il y ait une interruption entre la phase II et la phase III dans l'appui aux formations sanitaires, le Fonds Békou a retenu l'option de démarrer le financement au 01/07/2018, suite à la fin du contrat précédent (T03.92), et non à la signature du contrat en question, qui a eu lieu le 28/08/2018. Eviter une interruption entre les deux phases était très important afin d'éviter des ruptures de stock de médicaments, de continuer à assurer les soins de base à la population vulnérable et d'éviter toute détérioration G45de la situation déjà précaire.                                                                                                                                                          | Risque lié à la mise en œuvre d'une action sans couverture contractuelle, ce qui implique notamment l'absence d'un cadre (légal) clair en cas de litige ou plus simplement sur les modalités de mise en œuvre. | Nombreux éléments permettant d'encadrer l'action et sa mise en œuvre :<br>- une note de cadrage détaillée, tant en termes de conditions de mise en œuvre de l'action, qu'en termes d'objectifs et de résultats attendus,<br>- canaux de communication nombreux (contacts avec la gestionnaire de projet, réunions mensuelles, présence sur place du représentant Békou),<br>- périmètre de mise en œuvre connu étant donné que la phase III est dans le prolongement de la phase II. |
| 103      |                                                                                   | Ajout de l'annexe III du contrat de subvention modèle ECHO à l'annexe IV du contrat de subvention modèle DEVCO | E - 8 b)              | Annexes PRAG 2016, annexe IV du contrat de subvention                                                                                                            | Ajout d'une annexe plus spécifique pour l'attribution des contrats concernant l'approvisionnement en médicaments/fournitures médicales                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | L'annexe IV du contrat de subvention de DEVCO sur les "procédures de passation de marchés applicables par les bénéficiaires de subventions dans le cadre des actions extérieures de l'Union européenne" ne comprend pas de clauses spécifiques à l'approvisionnement en médicaments/fournitures médicales dont la qualité est essentielle. L'ajout de l'annexe III aux contrats de subvention de ECHO sur les "principes et procédures applicables aux marchés passés dans le cadre d'actions d'aide humanitaire financées par l'Union européenne" vise donc à assurer un approvisionnement satisfaisant aux principes obligatoires en matière de passation de marchés tout en assurant la qualité des médicaments et fournitures médicales. | Pas de risque                                                                                                                                                                                                  | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 104      | Contrat de subvention avec PUI (Consortium avec CRF et ACF) - T03.164 - SANTÉ III | Financement intégral - pas de cofinancement                                                                    | EVR 21                | PRAG 2016, section 6.3.9: Cofinancement / Companion novembre 2017, section 24.6.2.2: Procédures flexibles spécifiques applicables aux contrats de subvention     | En principe une subvention n'a pas vocation à financer l'intégralité des coûts de l'action ni l'intégralité des dépenses opérationnelles d'un organisme bénéficiaire à l'exception de certains cas.<br>L'administration contractante doit être en mesure de justifier que le financement intégral est indispensable à la réalisation de l'action en question, et doit motiver la décision d'attribution en conséquence.<br>Le financement intégral d'une action peut être autorisé dans les cas suivants pour autant que l'acte de base ne l'interdise pas:                                                                                                                                                                        | L'aide fournie ici vise une situation de crise, qui plus est dans le domaine de la protection de la santé et des droits fondamentaux des populations.<br>Les justifications de contexte se retrouvent dans la fiche d'action qui a été approuvée par le COGES le 04/06/2018 et dans les documents d'attribution.                                                                                                                                                                                                                                                                                                                                                                                                                             | Pas de risque                                                                                                                                                                                                  | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

## EUTF BEKOU - RAPPORT D'EXCEPTIONS 2018

| No. Ref. | Ref. (FA/Proc/Contrat)                                                   | Cas rapporté                                                                                                   | E - D - NC - AP - EVR | Base légale de référence                                                                                                                                         | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Description du cas, justification, impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Risques                                                                                                                                                                                                        | Mesures prises pour limiter les risques                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------|--------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          |                                                                          |                                                                                                                |                       |                                                                                                                                                                  | <ul style="list-style-type: none"> <li>l'aide humanitaire y compris l'assistance aux réfugiés, aux personnes déracinées, à la réhabilitation et au déminage;</li> <li>les aides visant des situations de crise;</li> <li>les actions visant la protection de la santé ou des droits fondamentaux des populations.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 105      |                                                                          | Financement rétroactif                                                                                         | EVR 22 a)             | PRAG 2016, section 6.3.8: Non-rétroactivité / Companion novembre 2017, section 24.6.2.2: Procédures flexibles spécifiques applicables aux contrats de subvention | Exceptionnellement une subvention peut être attribuée en cours d'action si les demandeurs démontrent et justifient la nécessité de démarrer l'action avant la signature du contrat. Dans ce cas, les dépenses encourues avant la soumission de la demande de la subvention ne sont en principe pas éligibles à un financement (pour les subventions directes le financement peut démarrer au premier jour des négociations, tel que confirmé par les preuves administratives). Dans le cadre d'une gestion directe, un financement rétroactif - lorsque les coûts encourus avant la signature du contrat de subvention sont remboursés - constitue un événement à déclarer.                                                            | Pour éviter qu'il y ait une interruption entre la phase II et la phase III dans l'appui aux formations sanitaires, le Fonds Békou a retenu l'option de démarrer le financement au 01/07/2018, suite à la fin des contrats qui couvraient la même zone géographique dans la phase II (T03.91 et T03.94), et non à la signature du contrat en question, qui a eu lieu le 07/09/2018. Éviter une interruption entre les deux phases était très important afin d'éviter des ruptures de stock de médicaments, de continuer à assurer les soins de base à la population vulnérable et d'éviter toute détérioration de la situation déjà précaire.                                                                                                 | Risque lié à la mise en œuvre d'une action sans couverture contractuelle, ce qui implique notamment l'absence d'un cadre (légal) clair en cas de litige ou plus simplement sur les modalités de mise en œuvre. | Nombreux éléments permettant d'encadrer l'action et sa mise en œuvre :<br>- une note de cadrage détaillée, tant en termes de conditions de mise en œuvre de l'action, qu'en termes d'objectifs et de résultats attendus,<br>- canaux de communication nombreux (contacts avec la gestionnaire de projet, réunions mensuelles, présence sur place du représentant Békou),<br>- périmètre de mise en œuvre connu étant donné que la phase III est dans le prolongement de la phase II. |
| 106      |                                                                          | Ajout de l'annexe III du contrat de subvention modèle ECHO à l'annexe IV du contrat de subvention modèle DEVCO | E - 8 b)              | Annexes PRAG 2016, annexe IV du contrat de subvention                                                                                                            | Ajout d'une annexe plus spécifique pour l'attribution des contrats concernant l'approvisionnement en médicaments/fournitures médicales                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | L'annexe IV du contrat de subvention de DEVCO sur les "procédures de passation de marchés applicables par les bénéficiaires de subventions dans le cadre des actions extérieures de l'Union européenne" ne comprend pas de clauses spécifiques à l'approvisionnement en médicaments/fournitures médicales dont la qualité est essentielle. L'ajout de l'annexe III aux contrats de subvention de ECHO sur les "principes et procédures applicables aux marchés passés dans le cadre d'actions d'aide humanitaire financées par l'Union européenne" vise donc à assurer un approvisionnement satisfaisant aux principes obligatoires en matière de passation de marchés tout en assurant la qualité des médicaments et fournitures médicales. | Pas de risque                                                                                                                                                                                                  | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 107      | Contrat de subvention avec PUI (Bamingui-Bangoran) - T03.165 - SANTÉ III | Financement intégral - pas de cofinancement                                                                    | EVR 21                | PRAG 2016, section 6.3.9: Cofinancement / Companion novembre 2017, section 24.6.2.2: Procédures flexibles spécifiques applicables aux contrats de subvention     | En principe une subvention n'a pas vocation à financer l'intégralité des coûts de l'action ni l'intégralité des dépenses opérationnelles d'un organisme bénéficiaire à l'exception de certains cas.<br>L'administration contractante doit être en mesure de justifier que le financement intégral est indispensable à la réalisation de l'action en question, et doit motiver la décision d'attribution en conséquence.<br>Le financement intégral d'une action peut être autorisé dans les cas suivants pour autant que l'acte de base ne l'interdise pas:<br><ul style="list-style-type: none"> <li>l'aide humanitaire y compris l'assistance aux réfugiés, aux personnes déracinées, à la réhabilitation et au déminage;</li> </ul> | L'aide fournie ici vise une situation de crise, qui plus est dans le domaine de la protection de la santé et des droits fondamentaux des populations.<br>Les justifications de contexte se retrouvent dans la fiche d'action qui a été approuvée par le COGES le 04/06/2018 et dans les documents d'attribution.                                                                                                                                                                                                                                                                                                                                                                                                                             | Pas de risque                                                                                                                                                                                                  | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

## EUTF BEKOU - RAPPORT D'EXCEPTIONS 2018

| No. Ref. | Ref. (FA/Proc/Contrat)                                                  | Cas rapporté                                                                                                                                                                                  | E - D - NC - AP - EVR | Base légale de référence                                                                                       | Description                                                                                                                                                                                       | Description du cas, justification, impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Risques       | Mesures prises pour limiter les risques |
|----------|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------------------------------|
|          |                                                                         |                                                                                                                                                                                               |                       |                                                                                                                | <ul style="list-style-type: none"> <li>les aides visant des situations de crise;</li> <li>les actions visant la protection de la santé ou des droits fondamentaux des populations.</li> </ul>     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |               |                                         |
| 108      |                                                                         | Ajout de l'annexe III du contrat de subvention modèle ECHO à l'annexe IV du contrat de subvention modèle DEVCO                                                                                | E - 8 b)              | Annexes PRAG 2016, annexe IV du contrat de subvention                                                          | Ajout d'une annexe plus spécifique pour l'attribution des contrats concernant l'approvisionnement en médicaments/fournitures médicales                                                            | L'annexe IV du contrat de subvention de DEVCO sur les "procédures de passation de marchés applicables par les bénéficiaires de subventions dans le cadre des actions extérieures de l'Union européenne" ne comprend pas de clauses spécifiques à l'approvisionnement en médicaments/fournitures médicales dont la qualité est essentielle. L'ajout de l'annexe III aux contrats de subvention de ECHO sur les "principes et procédures applicables aux marchés passés dans le cadre d'actions d'aide humanitaire financées par l'Union européenne" vise donc à assurer un approvisionnement satisfaisant aux principes obligatoires en matière de passation de marchés tout en assurant la qualité des médicaments et fournitures médicales.                                                                              | Pas de risque | N/A                                     |
| 109      | Contrat de service avec B&S - T03.167 - FACILITÉ D'ASSISTANCE TECHNIQUE | Attribution directe                                                                                                                                                                           | AP 25)                | PRAG 2018, section 2.6.8: Procédure négociée / procédure de passation de marchés sur la base d'une seule offre | Un contrat de service peut être octroyé par attribution directe quand le montant du marché à attribuer ne dépasse pas les 20 000 EUR.                                                             | La situation en RCA a fait l'objet d'une déclaration de crise. L'autorisation de recours aux procédures flexibles a de plus été inscrite dans l'Acte constitutif du Fonds Békou en son art. 10: "les procédures flexibles adaptées au contexte seront utilisées afin d'assurer l'efficacité et la réactivité du fonds". Le contrat T03.167 a été attribué pour un montant de 28 000 EUR. Cette attribution directe a été justifiée par le fait que B&S était le seul contractant du CC SIEA 2018 à posséder les deux compétences nécessaires (organisation d'événements et communication) pour l'exécution du marché. La décision de procéder avec une entité déjà présélectionnée par le CC SIEA 2018 a été prise à cause du délai très restreint pour l'organisation de l'événement pour lequel ce marché a été conclu. | Pas de risque | N/A                                     |
| 110      | Convention de délégation avec AICS - T03.173 - SANTÉ III                | Ajout de dispositions supplémentaires à l'article 7 des conditions particulières du PAGODA lorsqu'elles ne sont pas permises par les conditions générales ou, le cas-échéant, un accord-cadre | 7c                    | Annexes Companion novembre 2017, Annexe c5a                                                                    | Le modèle des Conditions Particulières du PAGODA permet d'inclure des dispositions supplémentaires qui complètent les conditions générales, notamment concernant les coûts d'un bureau de projet. | Le rôle du bureau de projet d'AICS en RCA est mentionné dans la description de l'action. La présence d'un bureau d'AICS dans le pays permettra des économies d'échelle dans la gestion, l'administration et la logistique du programme. Le programme sera aussi l'objet d'un processus de monitoring régulier conduit par le bureau régional d'AICS à Khartoum et le bureau d'AICS en RCA. Aussi le staff de coordination/responsable programme, administrateur et le personnel de support sera basé dans le bureau local en RCA.                                                                                                                                                                                                                                                                                         | Pas de risque | N/A                                     |
| 111      |                                                                         | Ajout de                                                                                                                                                                                      | 7c                    | Annexes Companion                                                                                              | Le modèle des Conditions Particulières du PAGODA permet                                                                                                                                           | À la fin du processus d'évaluation des 7 piliers, AICS a reçu                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Pas de risque | N/A                                     |

## EUTF BEKOU - RAPPORT D'EXCEPTIONS 2018

| No. Ref. | Ref. (FA/Proc/Contrat)                                                      | Cas rapporté                                                                                                                                                                                  | E - D - NC - AP - EVR | Base légale de référence                                                                                                                                     | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Description du cas, justification, impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Risques       | Mesures prises pour limiter les risques |
|----------|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------------------------------|
|          |                                                                             | dispositions supplémentaires à l'article 7 des conditions particulières du PAGODA lorsqu'elles ne sont pas permises par les conditions générales ou, le cas-échéant, un accord-cadre          |                       | novembre 2017, Annexe c5a                                                                                                                                    | d'inclure des dispositions supplémentaires qui complètent les conditions générales. À la demande d'AICS, l'article 7.1.2 mentionnant que "les règles convenues en matière d'octroi de subventions, visées à l'article 1.3 point b), des présentes conditions particulières sont les « Marchés publics et Subventions dans le cadre des actions extérieures de l'Union Européenne - Un Guide pratique" a été ajouté dans les conditions particulières du contrat.                                                                                                                                                                                                                                                                                                                                                                    | une recommandation qui vise à amplifier les opportunités d'octroi des subventions. Cependant pour faire cela, une modification de la législation, pas encore réalisée, est nécessaire. AICS utilise par conséquent le PRAG.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |               |                                         |
| 112      |                                                                             | Ajout de dispositions supplémentaires à l'article 7 des conditions particulières du PAGODA lorsqu'elles ne sont pas permises par les conditions générales ou, le cas-échéant, un accord-cadre | 7c                    | Annexes Companion novembre 2017, Annexe c5a                                                                                                                  | Le modèle des Conditions Particulières du PAGODA permet d'inclure des dispositions supplémentaires qui complètent les conditions générales. À la demande d'AICS, l'article 7.1.3 mentionnant que "les intérêts sur le préfinancement seront dûs et ils seront utilisés dans l'Action" a été ajouté dans les conditions particulières du contrat.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Pas de risque | N/A                                     |
| 113      | Contrat de subvention avec IRAM - T03.174 - DÉVELOPPEMENT RURAL             | Financement intégral - pas de cofinancement                                                                                                                                                   | EVR 21                | PRAG 2016, section 6.3.9: Cofinancement / Companion novembre 2017, section 24.6.2.2: Procédures flexibles spécifiques applicables aux contrats de subvention | En principe une subvention n'a pas vocation à financer l'intégralité des coûts de l'action ni l'intégralité des dépenses opérationnelles d'un organisme bénéficiaire à l'exception de certains cas.<br>L'administration contractante doit être en mesure de justifier que le financement intégral est indispensable à la réalisation de l'action en question, et doit motiver la décision d'attribution en conséquence.<br>Le financement intégral d'une action peut être autorisé dans les cas suivants pour autant que l'acte de base ne l'interdise pas:<br>• l'aide humanitaire y compris l'assistance aux réfugiés, aux personnes déracinées, à la réhabilitation et au déminage;<br>• les aides visant des situations de crise;<br>• les actions visant la protection de la santé ou des droits fondamentaux des populations. | L'aide fournie ici vise une situation de crise.<br>La note de cadrage publiée pour l'AMI dont ce contrat est un des résultat prévoyait "Le Fonds Bêkou financera à hauteur de maximum 95% le coût total de l'action proposée. Un cofinancement minimal de 5% est donc demandé. Un financement supérieur allant jusqu'à 100% pourra être accordé dans les zones où la situation sécuritaire est particulièrement complexe, situation qui devra être décrite et justifiée dans la proposition reçue". En considérant la situation de crise de la RCA et les conditions de sécurité complexes, notamment dans les zones rurales où les structures d'appui aux producteurs sont installées, la demande de financement intégral proposé par IRAM a été acceptée par le Fonds Bêkou. | Pas de risque | N/A                                     |
| 114      | Avenant n°3 au contrat de subvention avec DRC - T03.88 - RELANCE ECONOMIQUE | Extension avec augmentation du montant de la contribution de                                                                                                                                  | E                     | Annexes PRAG 2016, article 9 (modification du contrat) des conditions générales d'un contrat de subvention et plus                                           | La contribution maximale de l'UE et le pourcentage des coûts éligibles ou acceptés financés par le pouvoir adjudicateur ne peuvent être augmentés.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Le contrat T03.88 avait été attribué directement au consortium DRC/ACTED/Mercy Corps. La modification apportée avec l'avenant n° 3 n'a donc pas mis en question l'égalité de traitement entre demandeurs. L'extension de la                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Pas de risque | N/A                                     |

## EUTF BEKOU - RAPPORT D'EXCEPTIONS 2018

| No. Ref. | Ref. (FA/Proc/Contrat)                                              | Cas rapporté                                                      | E - D - NC - AP - EVR | Base légale de référence                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Description                                                                                                                                        | Description du cas, justification, impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Risques       | Mesures prises pour limiter les risques |
|----------|---------------------------------------------------------------------|-------------------------------------------------------------------|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------------------------------|
|          |                                                                     | l'UE                                                              |                       | particulièrement article 9.2: "La modification ne peut avoir pour objet ou pour effet d'apporter au contrat des changements susceptibles de remettre en cause la décision d'octroi de la subvention, ni d'enfreindre la règle de l'égalité de traitement entre demandeurs. Le montant maximal de la subvention mentionné à l'article 3.2 des conditions particulières ne peut être augmenté."                                                                                                                    |                                                                                                                                                    | durée de mise en œuvre de 15 mois et l'augmentation de l'enveloppe budgétaire de EUR 2 millions ont été justifiées par des raisons opérationnelles: 1) la nécessité de permettre aux deux composantes de l'Action 'Relance Economique' de s'aligner dans le temps, la Composante 2 n'ayant débuté qu'en juin 2018 (presque 2 ans après le début de la Composante 1 mise en œuvre par ce contrat); 2) le besoin d'assurer appui/conseil et accompagnement 'post-crédit' des Acteurs Economiques Locaux qui, sélectionnés et formés pendant les 2 premières années de l'action, ont finalement accès au crédit via la mise en œuvre de la Composante 2 du projet.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |               |                                         |
| 115      | Avenant n° 1 au contrat de subvention avec IRC - T03.102 - GENRE II | Extension avec augmentation du montant de la contribution de l'UE | E                     | Annexes PRAG 2016, article 9 (modification du contrat) des conditions générales d'un contrat de subvention et plus particulièrement article 9.2: "La modification ne peut avoir pour objet ou pour effet d'apporter au contrat des changements susceptibles de remettre en cause la décision d'octroi de la subvention, ni d'enfreindre la règle de l'égalité de traitement entre demandeurs. Le montant maximal de la subvention mentionné à l'article 3.2 des conditions particulières ne peut être augmenté." | La contribution maximale de l'UE et le pourcentage des coûts éligibles ou acceptés financés par le pouvoir adjudicateur ne peuvent être augmentés. | L'avenant permet d'ajouter des activités d'assistance technique. Lors de l'adoption de la Fiche d'action Genre II, il était prévu que la composante 'Accompagnement des administrations centrafricaines dans l'intégration de l'approche genre dans les politiques sectorielles' pour un montant de 600.000 euros soit attribuée par marché de services à un prestataire du contrat-cadre. L'action devait être exécutée grâce à un consultant senior sur une durée de 18 mois. Cependant, le remaniement gouvernemental en septembre 2017 a mené à la création du Ministère de la Promotion de la Femme, de la Famille et de la Protection de l'Enfant (MPFFPE) dont le portfolio était auparavant confié au Ministère des affaires sociales et de la réconciliation nationale. Il s'agit donc d'un nouveau ministère avec un budget très limité. Il a été jugé prématuré d'affecter un assistant technique au MPFFPE, car le ministère ne dispose pas des ressources humaines et matérielles nécessaires pour permettre à un assistant technique de travailler efficacement. Il a paru plus judicieux d'intégrer cette composante du programme dans le contrat d'IRC selon une approche « projet » qui permettra un renforcement des capacités plus complet et un accompagnement du Ministère par une équipe de projet. Le lien déjà établi entre IRC et le MPFFPE, et le fait qu'IRC appuie déjà le Ministère dans la construction et le fonctionnement d'une Maison des femmes à Bangui, constituent un avantage considérable pour mettre en œuvre la composante d'assistance technique. | Pas de risque | N/A                                     |

## Annex 2 - Rapport sur les KPI (DWH report)

| TF03 - Bekou              |                                                                            |                      |               |  |               |  |               |  |
|---------------------------|----------------------------------------------------------------------------|----------------------|---------------|--|---------------|--|---------------|--|
| KPI results at 31/12/2018 |                                                                            |                      |               |  |               |  |               |  |
| Nr.                       | KPI Name                                                                   | Targets / Benchmarks | Headquarters  |  | Delegations   |  | Total         |  |
| 1                         | Accuracy of initial annual financial forecast for payments                 | Between 90% and 110% | 86%           |  | 86%           |  | 86%           |  |
| 2                         | Accuracy of initial annual financial forecast for contracts                | Between 90% and 110% | 117%          |  | 117%          |  | 117%          |  |
| 3                         | Accuracy of initial annual financial forecast for decisions                | Between 90% and 110% | 82%           |  | 82%           |  | 82%           |  |
| 4                         | RAL absorption period                                                      | Less than 4          | 1,3           |  | 1,3           |  | 1,3           |  |
| 6                         | % of projects with red traffic light for implementation progress           | No more than 10%     | 0%            |  | 0%            |  | 0%            |  |
| 7                         | % of projects with red traffic light for achieving results                 | No more than 10%     | 4%            |  | 4%            |  | 4%            |  |
| 8                         | Reduction of Old Pre-financing                                             | At least 25%         | 58%           |  | 58%           |  | 58%           |  |
| 10                        | Reduction of Old RAL                                                       | At least 25%         | No data found |  | No data found |  | No data found |  |
| 11                        | % of payments paid within the contractual deadline                         | At least 85%         | 100%          |  | 100%          |  | 100%          |  |
| 12                        | % of invoices registered within 7 days                                     | At least 80%         | 95%           |  | 95%           |  | 95%           |  |
| 19                        | % of projects visited by Commission staff and/or the HoD, by project value | At least 80%         | 3%            |  | 3%            |  | 3%            |  |
| 20                        | % contracted of project evaluations in the AEP                             | At least 75%         | No data found |  | No data found |  | No data found |  |
| 21                        | Undue payment prevented by ex-ante controls                                | At least 2%          | 0%            |  | 0%            |  | 0%            |  |
| Global assessment         |                                                                            |                      |               |  |               |  |               |  |



## SECTION 6 – DECLARATION D'ASSURANCE

Je, soussignée,

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 véritables<sup>50</sup>.

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 15/2/2019**

**Francesca Di Mauro  
(signed)**

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<sup>50</sup> Dans ce contexte, sincère et véritable signifie une vision complète, fiable et correcte sur l'état des lieux du Fonds.

**Outline annex 8B**

- **Section 1 – Policy and/or operational highlights of the year**
- **Section 2 – Programming, implementation and results (including evaluations)**
- **Section 3 - Financial Report**
- **Section 4- Management and internal control**
- **Section 5- Annexes**
- **Section 6 - Statement of assurance**

## **SECTION 1 – POLICY AND/OR OPERATIONAL HIGHLIGHTS OF THE YEAR**

In 2018, the Horn of Africa window of the EUTF for Africa approved the largest amount for actions to date, while picking up the implementation pace of its activities. A total of EUR 480 million for new programmes and top-ups of ongoing actions was approved in 2018 alone. At the end of the year, the Horn of Africa window counted 69 projects worth a total of EUR 1,254 million, 71% of which has already been contracted. Moreover, a further EUR 33 million has been committed to three cross-window projects.

The Horn of Africa window continued to respond to the orientations of its regional operational framework, and already yielded substantial results for all four strategic objectives of the EUTF for Africa. Donors continued to respond positively to the need for contributions for the Horn of Africa, investing an additional EUR14 million in 2018.

The EUTF for Africa remained a key instrument to address the main challenges of the region, complementing traditional EU development instruments, humanitarian aid and existing political dialogues with partner countries.

With 4.5 million refugees, the highest number on the African continent, and an estimated 10 million internally displaced people, the EUTF continued to invest significantly in the rolling out of the Comprehensive Refugee Response Framework (CRRF), a process aimed at assisting refugee populations to become self-sufficient while supporting host communities. The EUTF Board expressed their strong support to this initiative during the meetings in April and September 2018. The CRRF, a UNHCR-led initiative with the close involvement of the Intergovernmental Authority on Development (IGAD), the World Bank and the EU, is now enshrined in the United Nations Global Refugee Compact. By the end of 2018, EUR 247.55 million had been dedicated to implement the CRRF.

Last year, the first regional stocktaking meeting took place to review progress made in delivering the Nairobi Declaration and Action Plan, a joint commitment to pursue a regional solution to the protracted situation for Somali refugees. On this occasion, IGAD Ministers reaffirmed their commitment and recognised the progress made in the development of national plans and programmes, as well as in the introduction of legal reforms.

Throughout the year, the EUTF contributed to strengthening the political and policy dialogue with and also in Somalia. The Somalia Partnership Forum, organised in Brussels in mid-2018, brought together the Federal Government of Somalia, the Federal Member States and international partners to discuss political, security, economic and development issues. The overall perception of the forum's outcome was satisfactory.

The deteriorating political, social and economic situation in Sudan throughout the year further exacerbated the many challenges the country is already facing. Whilst the EU and other partners maintained the diplomatic initiative to establish a "phased engagement" with the Government of Sudan, the EUTF continued to provide essential assistance aimed, primarily, at containing the deterioration of the already very vulnerable refugee and internally displaced populations and host communities. This assistance is framed in the EU Humanitarian-Development Nexus, an initiative pioneered in Sudan and Uganda, which creates links between humanitarian aid and cooperation assistance with a developmental approach.

The recent peace agreement agreed by the main parties in South Sudan brought in renewed, though cautious, hope for the country to reach much-awaited long-lasting peace and stability. The EUTF approved an action to support CSO and grass-root organisations, such as the Council of Churches, women's and youth groups, to monitor the peace agreement and to engage in promotion, conflict mediation and conflict resolution. A series of new action were under formulation to deliver basic services to extremely vulnerable population.

Finally, the Peace and Friendship Agreement between Eritrea and Ethiopia provides a unique opportunity for the EU to support Eritrea's *rapprochement* with its neighbours, to promote regional stability and to foster regional integration. The EUTF started to identify potential initiatives to facilitate the dialogue and to re-establish links between these two countries.

## **SECTION 2 – PROGRAMMING, IMPLEMENTATION AND RESULTS (INCLUDING EVALUATIONS)**

In the Horn of Africa region, the EUTF for Africa has continued to respond to the orientations of its regional operational framework. EUTF-funded actions have started to yield significant results for all four strategic objectives of the EUTF for Africa, as reported by the first two quarterly reports produced by the Monitoring & learning System (MLS). EUTF partners have praised the work of the HoA window as well as the preparation of these reports.

The HoA window focused its 2018 programming around the six strategic priorities set by the EUTF Board in April 2018, which were ratified in September 2018. Particular attention was paid to promoting essential stabilisation in Somalia and Sudan, with relevant actions of large financial envelopes approved, including a State and Resilience Building Contract for Somalia. The migration dialogue with Ethiopia, the only country in the region the EU has an ongoing Partnership Framework on Migration, also benefited from a substantial support with the approval of a Sector Reform Contract on employment. The EUTF continued to significantly invest in the rolling out of the Comprehensive Refugee Response Framework (CRRF). This support is yielding satisfactory results both at operational level, with the provision of critical assistance to forcibly displaced people and their host communities, but also at policy level, with countries in the region working on and already passing pro-refugee legislation, such as the recent case of Ethiopia.

The EUTF for Africa continued to fund multiple actions in the field of technical and vocational training, jobs and employment promotion, basic service delivery such as health and education as well as protection to vulnerable people and livelihood.

Support was also approved to continue improving migration management by disrupting human trafficking and smuggling networks. The EUTF Horn of Africa window continues to work with African partner countries to develop national and regional approaches to address migration challenges, to help them protecting vulnerable migrants and to re-integrate those who wished to return to their country of origin. The EUTF continue to promote governance and conflict prevention, to address human rights abuses and to enforce the rule of law.

Further to this, the Horn of Africa's Research and Evidence Facility (REF), completed a number of qualitative research, based on field work in peripheral areas of the Horn of Africa with relative low State presence. These include research on return to and displacement from Somalia; on rural to urban migration in Ethiopia, Kenya and Uganda, and migration and displacement from Sudan (Darfur) towards Europe.

## **SECTION 3 – FINANCIAL REPORT<sup>51</sup>**

### **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 2018. Contributions are split between the three windows according to the earmarking information contained in the Contribution Certificate. As per Constitutive

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<sup>51</sup> Draft annual accounts of the EU Trust Fund will be annexed to the AAR of the AOD.

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 %

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 yet been officially confirmed by a Contribution Certificate).
- Contributions certified: contributions supported by a Certificate of the external contributor.
- Contributions received: contributions received in the EUTF for Africa bank account, on the basis of which the amount available for commitment (i.e. the total amount of legal obligations that can be incurred) and the amount available for payment are subsequently established in the EUTF for Africa accounting system (ABAC). As of 31 December 2018, EUR 461 million had been received. Contributions received in currencies other than EUR are registered using the European Commission's official exchange rate.

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 EUTF for Africa accounting system (ABAC). As of 31 December 2018, an amount available for commitments of EUR 3,980 million had been made available in the EUTF for Africa accounting system (ABAC).
- Contributions received: contributions received in the EUTF for Africa bank account, on the basis of which the amount available for payment is subsequently established in the EUTF for Africa accounting system (ABAC). As of 31 December 2018, an amount available for payment of EUR 816 million had been made available in the EUTF for Africa accounting system (ABAC).

Interest generated by cash received in the EUTF for Africa bank account is shown in section III of Table B;

**Table A:EUTF for Africa contributions from external contributors**

| A = Country                        | Contributions pledged (EUR) | Contributions certified (EUR) |                     |                   |                    | Contributions received (EUR) |
|------------------------------------|-----------------------------|-------------------------------|---------------------|-------------------|--------------------|------------------------------|
|                                    | TOTAL                       | TOTAL                         | Allocated by window |                   |                    | As 31/12/2018                |
|                                    |                             |                               | SAH (A)             | HOA (B)           | NOA (C )           | Total                        |
| Austria                            | 7.000.000                   | 7.000.000                     | 0                   | 3.000.000         | 4.000.000          | 7.000.000                    |
| Belgium                            | 12.000.000                  | 12.000.000                    | 7.500.000           | 500.000           | 4.000.000          | 11.000.000                   |
| Bulgaria                           | 550.000                     | 550.000                       | 220.000             | 220.000           | 110.000            | 550.000                      |
| Croatia                            | 600.000                     | 600.000                       | 300.000             | 100.000           | 200.000            | 600.000                      |
| Cyprus                             | 100.000                     | 100.000                       |                     |                   | 100.000            | 100.000                      |
| Czech Republic                     | 10.411.624                  | 10.411.624                    | 0                   | 740.000           | 9.671.624          | 10.411.624                   |
| Denmark                            | 30.156.533                  | 30.156.533                    | 8.470.469           | 9.075.047         | 12.611.017         | 20.109.244                   |
| Estonia                            | 1.600.000                   | 1.600.000                     | 0                   | 0                 | 1.600.000          | 1.600.000                    |
| Finland                            | 5.000.000                   | 5.000.000                     | 1.000.000           | 3.000.000         | 1.000.000          | 5.000.000                    |
| France                             | 9.000.000                   | 9.000.000                     | 7.200.000           | 1.200.000         | 600.000            | 9.000.000                    |
| Germany                            | 182.500.000                 | 182.500.000                   | 64.600.000          | 1.200.000         | 116.700.000        | 174.500.000                  |
| Hungary                            | 9.450.000                   | 9.450.000                     | 0                   | 700.000           | 8.750.000          | 9.450.000                    |
| Ireland                            | 15.000.000                  | 15.000.000                    | 4.800.000           | 7.800.000         | 2.400.000          | 8.900.000                    |
| Italy                              | 112.000.000                 | 112.000.000                   | 94.000.000          | 7.000.000         | 11.000.000         | 112.000.000                  |
| Latvia                             | 600.000                     | 600.000                       | 20.000              | 20.000            | 560.000            | 600.000                      |
| Lithuania                          | 400.000                     | 400.000                       | 20.000              | 20.000            | 360.000            | 400.000                      |
| Luxembourg                         | 3.100.000                   | 3.100.000                     | 3.000.000           | 100.000           |                    | 3.100.000                    |
| Malta                              | 475.000                     | 475.000                       | 0                   | 125.000           | 350.000            | 325.000                      |
| Netherlands                        | 26.362.000                  | 26.362.000                    | 3.000.000           | 13.362.000        | 10.000.000         | 26.362.000                   |
| Norway                             | 15.026.178                  | 15.026.178                    | 4.749.147           | 6.114.617         | 4.162.414          | 15.026.178                   |
| Poland                             | 10.550.748                  | 10.550.748                    | 0                   | 1.100.000         | 9.450.748          | 10.550.748                   |
| Portugal                           | 5.000.000                   | 5.000.000                     | 2.455.000           | 180.000           | 2.365.000          | 5.000.000                    |
| Romania                            | 100.000                     | 100.000                       | 40.000              | 40.000            | 20.000             | 100.000                      |
| Slovakia                           | 10.350.000                  | 10.350.000                    | 700.000             | 300.000           | 9.350.000          | 10.350.000                   |
| Slovenia                           | 100.000                     | 100.000                       | 40.000              | 40.000            | 20.000             | 100.000                      |
| Spain                              | 9.000.000                   | 9.000.000                     | 7.200.000           | 1.200.000         | 600.000            | 9.000.000                    |
| Sweden                             | 3.000.000                   | 3.000.000                     | 1.200.000           | 1.200.000         | 600.000            | 3.000.000                    |
| Switzerland                        | 4.100.000                   | 4.100.000                     | 1.640.000           | 1.640.000         | 820.000            | 4.100.000                    |
| United Kingdom                     | 6.000.000                   | 6.000.000                     | 0                   | 3.000.000         | 3.000.000          | 2.800.000                    |
| <b>Total External Contribution</b> | <b>489.532.083</b>          | <b>489.532.083</b>            | <b>212.154.615</b>  | <b>62.976.665</b> | <b>214.400.802</b> | <b>461.034.793</b>           |

**Table B. EUTF for Africa contributions from the EU and EDF budgets**

| B = Programme                                                            | Contributions pledged (EUR)  | Contributions certified (EUR) |                     |               |             | Contributions received (EUR) |
|--------------------------------------------------------------------------|------------------------------|-------------------------------|---------------------|---------------|-------------|------------------------------|
|                                                                          |                              | All windows                   | Allocated by window |               |             | As 31/12/2018                |
|                                                                          |                              |                               | SAH (A)             | HOA (B)       | NOA (C)     | Total                        |
| Reserve of the 11 <sup>th</sup> EDF                                      | 1.000.000.000                | 1.000.000.000                 | 666.666.667         | 333.333.333   |             | 103.513.800                  |
| RIP West Africa 11 <sup>th</sup> EDF                                     | 200.000.000                  | 200.000.000                   | 200.000.000         |               |             | 200.000.000                  |
| RIP Central Africa 11 <sup>th</sup> EDF                                  | 10.000.000                   | 10.000.000                    | 10.000.000          |               |             | 10.000.000                   |
| RIP EASAI0 11 <sup>th</sup> EDF                                          | 50.000.000                   | 50.000.000                    |                     | 50.000.000    |             | 50.000.000                   |
| NIP ET 11 <sup>th</sup> EDF                                              | 30.000.000                   | 30.000.000                    |                     | 30.000.000    |             | 30.000.000                   |
| DG NEAR                                                                  | 500.000                      | 500.000                       |                     |               | 500.000     | 500.000                      |
| DG NEAR                                                                  | 200.000.000                  | 198.811.675                   |                     |               | 198.811.675 |                              |
| DG NEAR                                                                  | 25.000.000                   | 25.000.000                    |                     |               | 25.000.000  | 25.000.000                   |
| DG ECHO                                                                  | 50.000.000                   | 30.000.000                    | 12.000.000          | 12.000.000    | 6.000.000   | 20.000.000                   |
| Special Support Programme for the South Sudan Development Plan           | 86.400.000                   | 86.400.000                    |                     | 86.400.000    |             | 86.400.000                   |
| El Nino Horn of Africa - Development Cooperation Instrument (DCI) Food   | 23.000.000                   | 23.000.000                    |                     | 23.000.000    |             | 23.000.000                   |
| El Nino Horn of Africa - Reserve of the 11 <sup>th</sup> EDF             | 43.500.000                   | 43.500.000                    |                     | 43.500.000    |             | 43.500.000                   |
| El Nino SAHEL DCI FOOD                                                   | 10.000.000                   | 10.000.000                    | 10.000.000          |               |             | 10.000.000                   |
| El Nino SAHEL EDF                                                        | 25.000.000                   | 25.000.000                    | 25.000.000          |               |             |                              |
| DCI DEVCO B - Migration                                                  | 25.000.000                   | 25.000.000                    | 10.000.000          | 10.000.000    | 5.000.000   | 25.000.000                   |
| Sudan Special Measure                                                    | 100.000.000                  | 100.000.000                   |                     | 100.000.000   |             | 100.000.000                  |
| Reserve of the 11 <sup>th</sup> EDF                                      | 500.000.000                  | 500.000.000                   | 368.000.000         | 132.000.000   |             |                              |
| DCI PANAF                                                                | 25.000.000                   | 25.000.000                    | 10.000.000          | 10.000.000    | 5.000.000   | 25.000.000                   |
| RIP EASAI0 - IGAD Peace and Security envelope EDF                        | 45.000.000                   | 45.000.000                    |                     | 45.000.000    |             |                              |
| NIP Somalia EDF                                                          | 200.000.000                  | 200.000.000                   |                     | 200.000.000   |             |                              |
| DG HOME                                                                  | 100.000.000                  | 100.000.000                   | 10.000.000          | 10.000.000    | 80.000.000  | 5.000.000                    |
| DCI MIGRATION                                                            | 230.000.000                  | 230.000.000                   | 140.000.000         | 60.000.000    | 30.000.000  | 50.000.000                   |
| DCI MIGRATION                                                            | 29.500.000                   | 29.500.000                    | 20.500.000          | 9.000.000     |             |                              |
| DCI Food                                                                 | 10.000.000                   | 10.000.000                    |                     | 10.000.000    |             | 10.000.000                   |
| EDF Special Support Programme for South Sudan                            | 24.533.858                   | 24.533.858                    |                     | 24.533.858    |             |                              |
| Reserve of the 11 <sup>th</sup> EDF                                      | 500.000.000                  | 500.000.000                   | 375.000.000         | 125.000.000   |             |                              |
| RIP and NIP 11 <sup>th</sup> EDF                                         | 150.000.000                  | 150.000.000                   |                     | 150.000.000   |             |                              |
| DG NEAR                                                                  | 27.733.626                   | 27.733.626                    |                     |               | 27.733.626  |                              |
| Total EC Contribution                                                    | 3.720.167.484                | 3.698.979.159                 | 1.857.166.667       | 1.463.767.191 | 378.045.301 | 816.913.800                  |
|                                                                          | Contributions pledged (EUR)  | Contributions certified (EUR) |                     |               |             | Contributions received (EUR) |
|                                                                          |                              | All windows                   | SAH (A)             | HOA (B)       | NOA (C)     |                              |
| Total A + B :                                                            | 4.209.699.567                | 4.188.511.242                 | 2.069.321.282       | 1.526.743.856 | 592.446.103 | 1.277.948.593                |
| C = Interest generated by cash received in Trust fund bank account       |                              |                               |                     |               |             |                              |
| 2015 Bank Interest                                                       |                              |                               |                     |               |             | 2.292                        |
| 2016 Q1 & Q2 Bank Interest                                               |                              |                               |                     |               |             | 44.675                       |
| 2016 Q3 & Q4 Bank Interest                                               |                              |                               |                     |               |             | 7.460                        |
| 2017 Q1 & Q2 Bank Interest                                               |                              |                               |                     |               |             | 586                          |
| 2017 Q3 & Q4 Bank Interest                                               |                              |                               |                     |               |             | 1.046                        |
| 2018 Q1 & Q2 Bank Interest                                               |                              |                               |                     |               |             | 1.288                        |
| 2018 Q3 & Q4 Bank Interest                                               | WILL BE CONFIRMED IN Q1 2019 |                               |                     |               |             |                              |
| Cumulated interest generated by cash received in Trust fund bank account |                              |                               |                     |               |             | 57.346                       |
|                                                                          |                              |                               |                     |               |             |                              |
| Total A + B + C :                                                        |                              |                               |                     |               |             | 1.278.005.939                |

### 3.2. Amounts paid

The table below shows the amounts paid during the reporting period by budget implementation modalities and split by TF window.

|                                        |                                                      | Total Payments made |      |                   |      |
|----------------------------------------|------------------------------------------------------|---------------------|------|-------------------|------|
|                                        |                                                      | A                   |      |                   |      |
|                                        |                                                      | Nr. of payments     | %    | Paid Amount (EUR) | %    |
| W HOA                                  | Grants in Direct Management                          | 29                  | 32%  | 43.595.864,55     | 26%  |
|                                        | Budget Support                                       | 1                   | 1%   | 15.000.000,00     | 9%   |
|                                        | Procurement in Direct Management                     | 32                  | 35%  | 8.259.653,22      | 5%   |
|                                        | Indirect Management with International Organizations | 19                  | 21%  | 46.396.871,85     | 27%  |
|                                        | Indirect Management with Development Agencies        | 10                  | 11%  | 55.709.565,96     | 33%  |
| W HOA                                  |                                                      | 91                  | 33%  | 168.961.955,58    | 30%  |
| W HOA,W REG                            | Procurement in Direct Management                     | 1                   | 100% | 226.347,00        | 100% |
| W HOA,W REG                            |                                                      | 1                   | 0%   | 226.347,00        | 0%   |
| W NAFR                                 | Grants in Direct Management                          | 4                   | 19%  | 758.618,48        | 1%   |
|                                        | Procurement in Direct Management                     | 5                   | 24%  | 907.917,05        | 1%   |
|                                        | Indirect Management with International Organizations | 7                   | 33%  | 56.398.151,74     | 71%  |
|                                        | Indirect Management with Development Agencies        | 4                   | 19%  | 14.274.860,30     | 18%  |
|                                        | Other Contracts/Payments                             | 1                   | 5%   | 6.828.133,44      | 9%   |
| W NAFR                                 |                                                      | 21                  | 8%   | 79.167.681,01     | 14%  |
| W OTH                                  | Other Contracts/Payments                             | 2                   | 100% | 15.752.174,00     | 100% |
| W OTH                                  |                                                      | 2                   | 1%   | 15.752.174,00     | 3%   |
| W REG                                  | Procurement in Direct Management                     | 2                   | 100% | 228.279,00        | 100% |
| W REG                                  |                                                      | 2                   | 1%   | 228.279,00        | 0%   |
| W REG SAHEL                            | Procurement in Direct Management                     | 1                   | 100% | 299.700,00        | 100% |
| W REG SAHEL                            |                                                      | 1                   | 0%   | 299.700,00        | 0%   |
| W REG SAHEL,W SAHEL                    | Indirect Management with International Organizations | 1                   | 100% | 9.066.846,00      | 100% |
| W REG SAHEL,W SAHEL                    |                                                      | 1                   | 0%   | 9.066.846,00      | 2%   |
| W REG W HOA,W REG W NAFR,W REG W SAHEL | Other Contracts/Payments                             | 1                   | 100% | 134.000,00        | 100% |
| W REG W HOA,W REG W NAFR,W REG W SAHEL |                                                      | 1                   | 0%   | 134.000,00        | 0%   |
| W SAHEL                                | Grants in Direct Management                          | 31                  | 26%  | 53.028.136,40     | 18%  |
|                                        | Budget Support                                       | 10                  | 8%   | 56.250.000,00     | 20%  |
|                                        | Procurement in Direct Management                     | 36                  | 30%  | 17.562.289,86     | 6%   |
|                                        | Indirect Management with International Organizations | 21                  | 18%  | 62.045.651,46     | 22%  |
|                                        | Indirect Management with Development Agencies        | 21                  | 18%  | 98.418.688,66     | 34%  |
|                                        | Other Contracts/Payments                             | 1                   | 1%   | 3.000,00          | 0%   |
| W SAHEL                                |                                                      | 120                 | 43%  | 287.307.766,38    | 51%  |
| W SAHEL EAC                            | Cross-subdelegations given by DEVCO to other DGs     | 40                  | 100% | 3.976.000,00      | 100% |
| W SAHEL EAC                            |                                                      | 40                  | 14%  | 3.976.000,00      | 1%   |
| Total Expenditure:                     |                                                      | 280                 | 100% | 565.120.748,97    | 100% |

The total amount paid by the **Horn of Africa window was 169 million for 2018**. The total amounts paid summarised by window are presented in the table below:



| Expense type                       | Window              | Paid                  |
|------------------------------------|---------------------|-----------------------|
| Administrative                     | SAHEL and Lake Chad | 75.471,53             |
| Administrative                     | Horn of Africa      | 60.521,88             |
| Administrative                     | North of Africa     | 6.854.933,44          |
| Administrative                     | Others              | 15.752.174,00         |
| <b>Administrative</b>              |                     | <b>22.743.100,85</b>  |
| Operational                        | SAHEL and Lake Chad | 300.628.440,85        |
| Operational                        | Horn of Africa      | 169.181.380,70        |
| Operational                        | North of Africa     | 72.339.547,57         |
| Operational                        | Others              | 228.279,00            |
| <b>Operational</b>                 |                     | <b>542.377.648,12</b> |
| Administrative and Operational     | SAHEL and Lake Chad | 300.703.912,38        |
| Administrative and Operational     | Horn of Africa      | 169.241.902,58        |
| Administrative and Operational     | North of Africa     | 79.194.481,01         |
| Administrative and Operational     | Others              | 15.980.453,00         |
| <b>Total ADMIN AND OPERATIONAL</b> |                     | <b>565.120.748,97</b> |

### 3.3. Beneficiaries and amounts contracted

The table below provides a summary of the number of contracts and contracted amounts by window in charge. Total amount contracted for the **Horn of Africa window was 439 million for 2018**. The details can be found in annexe.

|                                    | EUTF for Africa  |             |                         |             |
|------------------------------------|------------------|-------------|-------------------------|-------------|
|                                    | Nr. of contracts | %           | Contracted amount (EUR) | %           |
| <b>SAHEL and Lake Tchad Window</b> | 92               | 49%         | 368.848.583             | 35%         |
| <b>Horn of Africa Window</b>       | 72               | 39%         | 439.372.256             | 42%         |
| <b>North of Africa window</b>      | 18               | 10%         | 159.649.424             | 15%         |
| <b>W OTH* and W REG**</b>          | 4                | 2%          | 80.957.909              | 8%          |
| <b>TOTAL</b>                       | <b>186</b>       | <b>100%</b> | <b>1.048.828.173</b>    | <b>100%</b> |

\* W OTH relates to administrative commitments covering staff and related costs

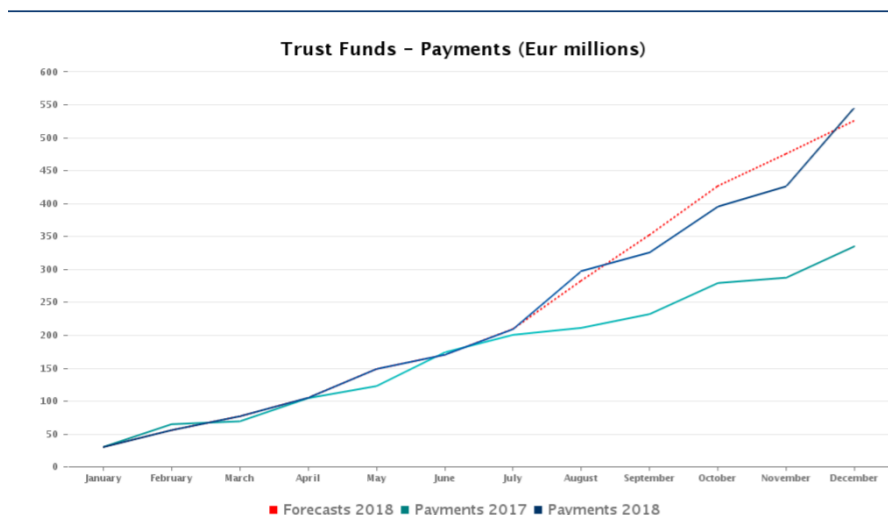
\*\*W REG relates to commitments that pertain to all three windows of the TF

### 3.4. KPI analysis

This is the first year that KPIs 1, 2 and 3 are calculated for the EUTF. And it is to be noted that a specificity of the EUTF, in comparison with the EDF or the EU BUDGET, is that contributions proceeding from EUTF donors are not fixed in advance and the overall yearly allocation is constantly evolving.

According to the attached KPI analysis the EUTF Horn of Africa window underperformed on KPI 1 and KPI 3, which compare actual amounts paid and decided by the end of the year to the forecasted amounts at the beginning of the year (1.01.2018). Whilst for Decisions the final value was 111%, missing the threshold by just 1%, the Payments performance of 89%, also missed the threshold of acceptability by just 1%.

During the year, several actions were undertaken to improve the performance for both windows. Revised amounts were provided during the mid-year BPC exercise (30.06.2018), from that point onwards the discrepancy between actuals and forecasts was considerably reduced. This can be illustrated by the graph below that shows the revised 2018 forecast and annual payments as of December 2018 (this graph includes both Sahel and Horn of Africa figures).



While the result for KPI 4 is above the benchmark for the Horn Of Africa window it must be taken into account that the Trust Fund contains a high number of relatively big contracts that started recently and thus the indicator value are expected to decrease in the next 12-18 month period.

The result for KPI 20 is below the benchmark, however, based on the questions for this indicator, this indicator is not applicable for the EUTF since it is not enrolled in the EVAL module nor it is part of the Annual Action Plan for the Directorate. It is worth noting, though, that a Mid-Term Evaluation (MTE) contract was signed for the Better Migration Management programme. EU Delegations planned 22 MTEs in 2018; the majority started in the second semester and they are in their concluding stages, whilst 8 MTEs are already finalised.

The result for the 'Ineligible amounts identified by ex-ante controls as a % of amount claimed' is below the benchmark as there have been only a small number of interim and final reports and thus the population taken into account for this indicator is small.

## SECTION 4 – MANAGEMENT AND INTERNAL CONTROL

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 Cooperation and Development (DEVCO) for the management and implementation of its operations are equally applicable to the EUTF for Africa.

For the North of Africa window the Directorate-General for Neighbourhood and Enlargement Negotiations (NEAR) benefits from a sub delegation of DEVCO so that the EU Financial Regulation and the rules and procedures developed by the latter for the management and implementation of its operations are applicable to this window.

Once approved by the Operational Committee, actions are implemented in accordance with the implementing procedures provided for in the applicable Commission rules and regulations, including those applicable to EDF.

As per the Constitutive Agreement of the EUTF for Africa and given its objective to operate in a crisis and post-crisis situation, flexible procedures appropriate to the local environment are used to ensure that the Fund is effective and responsive to the needs identified. These procedures are in accordance with the FR provisions and are set up in DEVCO and NEAR financial guides. Their use needs to be justified on a case by case basis. A register of exceptions, derogations and prior approvals granted under the EUTF for Africa together with non-compliance events detected during the year is kept.

Project implementation is foreseen in direct management where the EUTF for Africa is the Contracting Authority and signs procurement and grant contracts or in indirect management by which project implementation is delegated to a third party, a EU Member State Agency or International Organisation. Candidate entities to be entrusted with budget-implementation tasks have to demonstrate a level of financial management and protection of the EU's financial interest equivalent to that of the Commission. International Organisations and Member States Agencies have to provide Management declarations on the use of the funds they are entrusted with.

Ex-ante controls are carried out by the EUTF for Africa staff for all operations/transactions carried out under the EUTF for Africa.

In line with DEVCO and NEAR contractual models and audit policy, audits/expenditure verifications are either foreseen in contracts or can be launched by the EUTF for Africa based on a risk analysis. An annual audit and verification plan for the EUTF for Africa was prepared and included in DEVCO's Annual Audit Plan for the year 2018. A total of 19 contracts/projects funded by the EUTF were selected for audit and/or financial verification.

In 2017 and 2018 the EUTF for Africa was also included in the "Residual Error Rate" exercise (ex-post controls) as are other programs/instruments managed by DEVCO and NEAR.

The EUTF for Africa accounts are also subject to an annual external audit.

The EUTF for Africa Managers take into account reports and recommendations of the different control bodies, notably the IAS and Court of Auditors, for the purpose of providing an assessment of the effectiveness of risk management, control and governance processes, in addition to the results of the audits carried out at the level of contractors/beneficiaries.

The European Anti-Fraud Office (OLAF) exercises the same powers over the EUTF for Africa in its entirety, including its governance bodies and the representatives of donors and observers participating in such bodies, as it does in respect of other activities of the Commission.

## 4.1. Control results

### 4.1.1. Control effectiveness as regards legality and regularity

#### 4.1.1.1. Results of ex-ante controls

By the end of 2018, the ex-ante controls had detected a total of EUR 2.2 million of expenditure that were ineligible for all windows combined.

Overview of results of ex-ante controls for the all windows:

|                                                      | Africa             |                       |                     |                   |                     |
|------------------------------------------------------|--------------------|-----------------------|---------------------|-------------------|---------------------|
|                                                      | Number of invoices | Gross Amount          | Not Eligible        | Credit Note       | Total Not Eligible  |
| Grants in Direct Management                          | 26                 | 49,124,306.08         | 688,801.25          | 0.00              | 688,801.25          |
| Budget Support                                       | 5                  | 72,500,000.00         | 1,250,000.00        | 0.00              | 1,250,000.00        |
| Procurement in Direct Management                     | 42                 | 11,154,225.14         | 0.00                | 267,411.48        | 267,411.48          |
| Indirect Management with International Organizations | 9                  | 11,409,775.12         | 0.00                | 0.00              | 0.00                |
| Indirect Management with Development Agencies        | 7                  | 12,447,921.03         | 4,586.67            | 0.00              | 4,586.67            |
| Other Contracts/Payments                             | 5                  | 22,717,307.44         | 0.00                | 0.00              | 0.00                |
| <b>Total</b>                                         | <b>94</b>          | <b>179,353,534.81</b> | <b>1,943,387.92</b> | <b>267,411.48</b> | <b>2,210,799.40</b> |

Overview of results of ex-ante controls split by window and by expenditure type:

|             |                                                      | Africa             |                |              |             |                    |                |
|-------------|------------------------------------------------------|--------------------|----------------|--------------|-------------|--------------------|----------------|
|             |                                                      | Number of invoices | Gross amount   | Not Eligible | Credit Note | Total Not Eligible | % Not Eligible |
| W HOA       | Grants in Direct Management                          | 7                  | 9.342.343,30   | 164.616,30   | 0,00        | 164.616,30         | 1,76%          |
|             | Budget Support                                       | 1                  | 15.000.000,00  | 0,00         | 0,00        | 0,00               | 0,00%          |
|             | Procurement in Direct Management                     | 18                 | 7.002.397,53   | 0,00         | 190.061,48  | 190.061,48         | 2,71%          |
|             | Indirect Management with International Organizations | 1                  | 6.921,88       | 0,00         | 0,00        | 0,00               | 0,00%          |
|             | Indirect Management with Development Agencies        | 1                  | 2.171.200,71   | 506,24       | 0,00        | 506,24             | 0,02%          |
| W HOA       |                                                      | 28                 | 33.522.863,42  | 165.122,54   | 190.061,48  | 355.184,02         | 1,06%          |
| W NAFR      | Procurement in Direct Management                     | 2                  | 226.353,65     | 0,00         | 0,00        | 0,00               | 0,00%          |
|             | Other Contracts/Payments                             | 1                  | 6.828.133,44   | 0,00         | 0,00        | 0,00               | 0,00%          |
| W NAFR      |                                                      | 3                  | 7.054.487,09   | 0,00         | 0,00        | 0,00               | 0,00%          |
| W OTH       | Other Contracts/Payments                             | 2                  | 15.752.174,00  | 0,00         | 0,00        | 0,00               | 0,00%          |
| W OTH       |                                                      | 2                  | 15.752.174,00  | 0,00         | 0,00        | 0,00               | 0,00%          |
| W REG       | Procurement in Direct Management                     | 1                  | 45.611,00      | 0,00         | 0,00        | 0,00               | 0,00%          |
| W REG       |                                                      | 1                  | 45.611,00      | 0,00         | 0,00        | 0,00               | 0,00%          |
| All windows | Other Contracts/Payments                             | 1                  | 134.000,00     | 0,00         | 0,00        | 0,00               | 0,00%          |
| ALL WINDOWS |                                                      | 1                  | 134.000,00     | 0,00         | 0,00        | 0,00               | 0,00%          |
| W SAHEL     | Grants in Direct Management                          | 19                 | 39.781.962,78  | 524.184,95   | 0,00        | 524.184,95         | 1,32%          |
|             | Budget Support                                       | 4                  | 57.500.000,00  | 1.250.000,00 | 0,00        | 1.250.000,00       | 2,17%          |
|             | Procurement in Direct Management                     | 21                 | 3.879.862,96   | 0,00         | 77.350,00   | 77.350,00          | 1,99%          |
|             | Indirect Management with International Organizations | 8                  | 11.402.853,24  | 0,00         | 0,00        | 0,00               | 0,00%          |
|             | Indirect Management with Development Agencies        | 6                  | 10.276.720,32  | 4.080,43     | 0,00        | 4.080,43           | 0,04%          |
|             | Other Contracts/Payments                             | 1                  | 3.000,00       | 0,00         | 0,00        | 0,00               | 0,00%          |
| W SAHEL     |                                                      | 59,00              | 122.844.399,30 | 1.778.265,38 | 77.350,00   | 1.855.615,38       | 1,51%          |
| All windows | TOTAL                                                | 94                 | 179.353.534,81 | 1.943.387,92 | 267.411,48  | 2.210.799,40       | 1,21%          |

#### 4.1.1.2. Results of external audits

The annual external audit of accounts of the EUTF Africa for years 2016 to 2018 were concluded satisfactorily. With regards to year 2019 an external audit of the accounts is currently in preparation.

#### 4.1.2. Fraud prevention and detection<sup>52</sup>

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.

<sup>52</sup>EU Trust Funds are included in the anti-fraud strategy of the DG of the Authorising Officer in charge.

## **4.2. Observations and recommendations made by IAS/ECA**

A Performance Audit of the EUTF for Africa was launched by the ECA in early November 2017 and the final report issued at the end of 2018.

In summary the ECA concluded that the EUTF for Africa is a flexible tool facing unprecedented challenges and that, compared to traditional instruments, the EUTF for Africa is faster in launching projects and has managed to speed up the signing of contracts and making advance payments. The ECA states however that projects face similar challenges as traditional instruments that delay their implementation.

The ECA makes a number of recommendations aiming at:

- improve the quality of the objectives of the EUTF for Africa,
- revise the selection procedure for projects,
- take measures to speed up implementation,
- improve the monitoring of the EUTF for Africa.

The EUTF Africa has taken duly note of the ECA recommendations and will take appropriate measures to address them in due course.

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, derogations, prior approvals and non-compliance events that occurred during the reporting period have been registered and documented.

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 reductions of deadlines 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.

Some cases of non-compliant event were detected (i.e. for instance signature of an agreement prior to the final reservation of funds or with a reservation of funds of different amount of the agreement in question). They were however identified and duly corrected and reported.

While a significant number of actions approved to date are still at an early stage of implementation, some of them have reached their cruising speed. 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.

## SECTION 5 – ANNEXES

### Annex 1 - Annex for section 3.3 "Beneficiaries and amounts contracted"

| Local Position | Contract Category                                    | Complete Name                       | Com L2 User Reference                                                                                                                                                                                  | Com L2 Accepted Amount (Eur) |
|----------------|------------------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| W HOA          | Budget Support                                       | SOOMAALIYA JUMHURIYYAT AS SUMAL* RE | T05-EUTF-HOA-SO-59.02 FINANCING AGREEMENT STATE AND RESILIENCE BUILDING CONTRACT - BUDGET SUPPORT                                                                                                      | 92.000.000,00                |
| W HOA          | Grants in Direct Management                          | STICHTING CARE NEDERLAND*           | T05-EUTF-HOA-ET-01-09 - INNOVATION IN WATER DEVELOPMENT BORENA ZONE OROMOYA REGIONAL STATE (RESET II)                                                                                                  | 1.362.000,00                 |
| W HOA          | Grants in Direct Management                          | SAVE THE CHILDREN ITALIA ONLUS ASSO | T05-EUTF-HOA-ET-24-3 YOUTH EMPOWERMENT FOR SUCCESSFUL TRANSITIONS TO DECENT WORK IN AMHARA AND SOMALI REGIONS OF ETHIOPIA                                                                              | 5.000.000,00                 |
| W HOA          | Grants in Direct Management                          | INTERGOVERNMENTAL AUTHORITY ON DEV  | T05-EUTF-HOA-REG-36-01 "SUPPORTING THE IGAD SECRETARIAT IN THE AREA OF PEACE AND SECURITY"                                                                                                             | 5.000.000,00                 |
| W HOA          | Grants in Direct Management                          | COOPI - COOPERAZIONE INTERNAZIONALE | T05-EUTF-HOA-SD-22-03 "MITIGATE THE EFFECT OF EL NINO FOR HOST AND IDP POPULATION IN NORTH DARFUR STATE"                                                                                               | 2.830.000,00                 |
| W HOA          | Grants in Direct Management                          | JAMHURIYA KENYA*REPUBLIQUE DU KENYA | T05-EUTF-HOA-KE-34-01 KENYA EU PARTNERSHIP FOR THE IMPLEMENTATION OF THE KENYA CVE STRATEGY                                                                                                            | 4.800.000,00                 |
| W HOA          | Grants in Direct Management                          | INITIATIVE AFRICA ASSOCIATION*      | T05-EUTF-REG-HOA-02-16 SUPPORT THE 12 EDITION OF THE ADDIS INTERNATIONAL FILM FESTIVAL                                                                                                                 | 10.000,00                    |
| W HOA          | Grants in Direct Management                          | NATIONAL INTELLIGENCE AND SECURITY  | T05-EUTF-HOA-ET-52-1 SUSTAINABLE REINTEGRATION SUPPORT TO ETHIOPIAN RETURNEES FROM EUROPE                                                                                                              | 15.000.000,00                |
| W HOA          | Grants in Direct Management                          | CIVI POL CONSEIL,SOCIETE DE CONSEIL | T05-EUTF-HOA-REG-27-01 REGIONAL OPERATIONAL CENTRE IN SUPPORT OF KHARTOUM PROCESS AND AU-HORN OF AFRICA INITIATIVE (ROCK)                                                                              | 5.000.000,00                 |
| W HOA          | Grants in Direct Management                          | UTVIKLINGSFONDET*THE DEVELOPMENT FU | T05-EUTF-HOA-SD-47.1 COMUNITY RESILIENCE IN SOMALILAND & PUTLAND (CRISP) - DFN                                                                                                                         | 3.968.707,00                 |
| W HOA          | Grants in Direct Management                          | TERRE SOLIDALI ONLUS ASSOCIAZIONE*  | T05-EUTF-HOA-SO-23.02 BOSSASO SPRING WATER SOURCES DEVELOPMENT                                                                                                                                         | 5.000.000,00                 |
| W HOA          | Grants in Direct Management                          | EUROPEAN UNIVERSITY INSTITUTE*ISTIT | 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                                  | 4.969,67                     |
| W HOA          | Grants in Direct Management                          | UNITED NATIONS OFFICE ON DRUGS AND  | T05-EUTF-REG-HOA-02-10 'ANALYSIS OF MARITIME CRIME IN THE SOUTHERN RED SEA AND GULF OF ADEN'                                                                                                           | 105.930,00                   |
| W HOA          | Grants in Direct Management                          | NORDIC INTERNATIONAL SUPPORT FOUNDA | T05-EUTF-HOA-SO-57.02 STABILISATION AND PEACE DIVIDENDS - NORDIC INTERNATIONAL SUPPORT FOUNDATION                                                                                                      | 12.000.000,00                |
| W HOA          | Grants in Direct Management                          | INTERNATIONAL RESCUE COMMITTEE, INC | T05-EUTF-HOA-ET-01 - 11 "RESILIENCE BUILDING AND CREATION OF ECONOMIC OPPORTUNITIES IN ETHIOPIA (RESET II)" : CRISIS MODIFIER FUND                                                                     | 2.300.000,00                 |
| W HOA          | Grants in Direct Management                          | RIJKSDIENST VOOR ONDERNEMEND NEDERL | T05-EUTF-HOA-SD-11-06 T05-EUTF-HOA-SD-11-06 AGRIBUSINESS IN EASTERN SUDAN RDPP                                                                                                                         | 3.000.000,00                 |
| W HOA          | Indirect Management with Development Agencies        | AGENCE FRANCAISE D EXPERTISE TECHNI | T05-EUTF-HOA-SD-31-05 PRE-SERVICE TEACHER TRAINING COMPNETEN OF THE EDUCATION QUALITY IMPROVEMENT PROGRAMME IN SUDAN                                                                                   | 4.000.000,00                 |
| W HOA          | Indirect Management with Development Agencies        | AUSTRIAN DEVELOPMENT AGENCY GMBH*AD | T05-EUTF-HOA-REG-36-02 "IGAD PROMOTING PEACE AND STABILITY IN THE HORN OF AFRICA REGION (IPPSHAR)                                                                                                      | 35.000.000,00                |
| W HOA          | Indirect Management with Development Agencies        | DEUTSCHE GESELLSCHAFT FUR INTERNATI | T05-EUTF-HOA-REG-26-07 CROSS BORDER COOPERATION IN WESTERN ETHIOPIA AND EASTERN SUDAN                                                                                                                  | 20.000.000,00                |
| W HOA          | Indirect Management with Development Agencies        | DEUTSCHE GESELLSCHAFT FUR INTERNATI | T05-EUTF-HOA-UG-39 RESPONSE TO INCREASED DEMAND ON GOVERNMENT SERVICE AND CREATION OF ECONOMIC OPPORTUNITIES (RISE)                                                                                    | 10.000.000,00                |
| W HOA          | Indirect Management with International Organizations | UNITED NATIONS DEVELOPMENT PROGRAMM | 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) | 7.706.082,00                 |
| W HOA          | Indirect Management with International Organizations | UNITED NATIONS DEVELOPMENT PROGRAMM | T05-EUTF-HOA-REG-26.06 CROSS-BORDER COOPERATION BETWEEN ETHIOPIA AND KENYA FOR CONFLICT PREVENTION AND PEACEBUILDING IN MARSABIT-MOYALE CLUSTER - UNDP                                                 | 3.500.000,00                 |
| W HOA          | Indirect Management with International Organizations | INTERNATIONAL FUND FOR AGRICULTURAL | T05-EUTF-HOA-SD-33-01 LIVESTOCK EPIDEMIO-SURVEILLANCE PROJECT TO SUPPORT LIVELIHOODS OF VULNERABLE RURAL SMALLHOLDERS AND PASTORALISTS (LESP SLSP)                                                     | 8.750.000,00                 |
| W HOA          | Indirect Management with International Organizations | UNITED NATIONS INDUSTRIAL DEVELOPME | T05.541 UNIDO EUTF-HOA-ET-42-1 LEATHER INITIATIVE FOR SUSTAINABLE EMPLOYMENT CREATION (LISEC) IN ETHIOPIA                                                                                              | 7.750.000,00                 |
| W HOA          | Indirect Management with International Organizations | WORLD HEALTH ORGANIZATION*WHO ORGAN | 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                          | 1.000.000,00                 |



| Local Position | Contract Category                                    | Complete Name                       | Com L2 User Reference                                                                                                                                                                                                            | Com L2 Accepted Amount (Eur) |
|----------------|------------------------------------------------------|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
|                |                                                      |                                     | TO POOR AND REFUGEE POPULATIONS", WHO                                                                                                                                                                                            |                              |
| W HOA          | Indirect Management with International Organizations | AGENCIA ESPANOLA DE COOPERACION INT | T05-EUTF-HOA-ET-51-1 "SHIRE ALLIANCE: ENERGY ACCESS<br><br>FOR HOST COMMUNITIES AND REFUGEES IN ETHIOPIA"                                                                                                                        | 3.050.000,00                 |
| W HOA          | Indirect Management with International Organizations | UNITED NATIONS CHILDREN'S FUND*UNIC | T05-EUTF-HOA-SD-31-03 EDUCATION QUALITY IMPROVEMENT PROGRAMME THROUGH IMPROVING LEARNING ENVIRONMENT AND RETENTION (EQUIP-I-LEARN)                                                                                               | 6.800.000,00                 |
| W HOA          | Indirect Management with International Organizations | UNITED NATIONS ENVIRONMENT PROGRAMM | T05-EUTF-HOA-SD-37-01 WADI EL KU CATCHMENT MANAGEMENT PROJECT (PHASE 2)                                                                                                                                                          | 10.000.000,00                |
| W HOA          | Indirect Management with International Organizations | UNITED NATIONS OFFICE FOR PROJECT S | T05-EUTF-HOA-SO-46-02 SUPPORT TO JOINT POLICE PROGRAMME - UNOPS                                                                                                                                                                  | 17.000.000,00                |
| W HOA          | Indirect Management with International Organizations | UNITED NATIONS HIGH COMMISSIONER FO | T05-EUTF-HOA-ET-40 "CAPACITY BUILDING AND TECHNICAL ASSISTANCE TO A COMPREHENSIVE REFUGEE RESPONSE FRAMEWORK (CRRF) STRUCTURE AND ETHIOPIAN GOVERNMENT INSTITUTIONS"                                                             | 4.200.000,00                 |
| W HOA          | Indirect Management with International Organizations | WORLD FOOD PROGRAMME*WFP PROGRAMME  | 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                                                                 | 6.850.000,00                 |
| W HOA          | Indirect Management with International Organizations | THE FOOD AND AGRICULTURE ORGANIZATI | T05-EUTF-HOA-SD-14-01 GREATER STABILITY IN EASTERN SUDAN THROUGH BETTER AND MORE INFORMED DECISION - MAKING IN FOOD SECURITY                                                                                                     | 6.000.000,00                 |
| W HOA          | Indirect Management with International Organizations | INTERNATIONAL ORGANIZATION FOR MIGR | 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                                                                          | 8.000.000,00                 |
| W HOA          | Indirect Management with International Organizations | WORLD FOOD PROGRAMME*WFP PROGRAMME  | T05-EUTF-HOA-SD-55-01 PROVISION OF AIR SERVICES TO ALLOW ACCESS FOR HUMANITARIAN AND DEVELOPMENT ACTORS IN SUDAN                                                                                                                 | 1.460.000,00                 |
| W HOA          | Indirect Management with International Organizations | UNITED KINGDOM OF GREAT BRITAIN AND | T05-EUTF-HOA-SO-57.01 "SOMALI STABILITY FUND II - SSF II"                                                                                                                                                                        | 2.000.000,00                 |
| W HOA          | Indirect Management with International Organizations | UNITED NATIONS CHILDREN'S FUND*UNIC | T05-EUTF-HOA-SS-48 (UNICEF) 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).                                 | 13.875.000,00                |
| W HOA          | Indirect Management with International Organizations | WORLD FOOD PROGRAMME*WFP PROGRAMME  | T05-EUTF-HOA-SS-48.01 (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)                                  | 8.313.981,00                 |
| W HOA          | Indirect Management with International Organizations | INTERNATIONAL ORGANIZATION FOR MIGR | PAYMENT FOR INTERESTS DUE TO LATE PAYMENT OIM-T05-EUTF-HOA-DJ -41.02 T05.643                                                                                                                                                     | 6.921,88                     |
| W HOA          | Indirect Management with International Organizations | THE FOOD AND AGRICULTURE ORGANIZATI | 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 | 300.000,00                   |
| W HOA          | Indirect Management with International Organizations | WORLD FOOD PROGRAMME*WFP PROGRAMME  | T05-EUTF-HOA-SD-45-01 FOSTERING SMALLHOLDER CAPACITIES AND ACCESS TO MARKETS IN FOOD INSECURE AREAS OF DARFUR                                                                                                                    | 8.000.000,00                 |
| W HOA          | Indirect Management with International Organizations | UNITED NATIONS DEVELOPMENT PROGRAMM | 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                                                                      | 12.300.000,00                |
| W HOA          | Indirect Management with International Organizations | UNITED NATIONS DEVELOPMENT PROGRAMM | 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                                                                      | 2.000.000,00                 |
| W HOA          | Indirect Management with International Organizations | UNITED NATIONS DEVELOPMENT PROGRAMM | 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                                                                      | 2.000.000,00                 |
| W HOA          | Other Contracts/Payments                             | YE LTYOPPYA FEDERALAWI DIMOKRASIYAW | T05-EUTF-HOA-ET-60-01 FINANCING AGREEMENT ETHIOPIA JOB COMPACT SECTOR REFORM AND PERFORMANCE CONTRACT - BUDGET SUPPORT                                                                                                           | 50.000.000,00                |
| W HOA          | Other Contracts/Payments                             | LANDELL MILLS LIMITED*              | TECHNICAL ASSISTANCE TO THE EU DELEGATION FOR COOPERATION IN SUDAN, CONTRACT NO: EUTF05-HOA-SD-38-03                                                                                                                             | 1.780.840,00                 |
| W HOA          | Other Contracts/Payments                             | ADAM SMITH INTERNATIONAL LTD*       | T05-EUTF-HOA-SO-59.03 TECHNICAL ASSISTANCE TO SUPPORT BUDGET SUPPORT IN SOMALIA (COM T05.729)                                                                                                                                    | 6.175.000,00                 |
| W HOA          | Other Contracts/Payments                             | WORLD VISION DEUTSCHLAND E.V.*      | T05-EUTF-HOA-SO-47- 02 RESTORE 2: FROM SURVIVING TO THRIVING -STRENGTHENING RESILIENCE OF VULNERABLE HOUSEHOLDS AND COMMUNITIES IN NORTHEN SOMALIA - WORLD VISION GERMANY                                                        | 4.000.000,00                 |
| W HOA          | Other Contracts/Payments                             | PARTICIP GMBH CONSULTANTS FUR ENTWI | T05-EUTF-HOA-SO-57-03 SERVICE CONTRACT-THIRD PARTY MONITORING AND EVALUATION II, SOMALIA - PARTICIP                                                                                                                              | 2.233.800,00                 |



| Local Position | Contract Category                             | Complete Name                        | Com L2 User Reference                                                                                                                                                                              | Com L2 Accepted Amount (Eur) |
|----------------|-----------------------------------------------|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| W HOA          | Procurement in Direct Management              | ALTAI                                | 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 | 1.948.550,00                 |
| W HOA          | Procurement in Direct Management              | HILTON ADDIS ABABA PLC*              | T05-EUTF-REG-HOA-02-09 REGIONAL EUTF SEMINAR ADDIS ABEBA - MEETING ROOMS                                                                                                                           | 5.155,00                     |
| W HOA          | Procurement in Direct Management              | NORDIC CONSULTING GROUP AS* NCG AS N | T05-EUTF-REG-HOA-02-08 OPERATIONALISATION OF THE HUMANITARIAN AND DEVELOPMENT NEXUS IN UGANDA                                                                                                      | 40.000,00                    |
| W HOA          | Procurement in Direct Management              | PEAT MARWICK MITCHELL PARTNERSHIP*K  | T05-EUTF-HOA-REG-20-03 STRENGTHENING IGAD'S ABILITY TO PROMOTE RESILIENCE IN THE HORN OF AFRICA                                                                                                    | 350.000,00                   |
| W HOA          | Procurement in Direct Management              | ELMAN PEACE & HUMAN RIGHTS CENTRE    | T05-EUTF-REG-HOA-02-11 - SOMALIA VIDEO - INTERNATIONAL WOMEN'S DAY 2018                                                                                                                            | 2.500,00                     |
| W HOA          | Procurement in Direct Management              | SAHAN FOUNDATION LIMITED*            | T05-EUTF-HOA-SO-46.01 STRATEGIC PARTNERSHIP FOR SUSTAINABLE SECURITY- SAHAN                                                                                                                        | 2.699.370,00                 |
| W HOA          | Procurement in Direct Management              | DELIZIE BAR AND RESTAURANT PLC       | T05-EUTF-REG-HOA-02-15 THE EU COMMUNICATION AND VISIBILITY SEMINAR                                                                                                                                 | 800,00                       |
| W HOA          | Procurement in Direct Management              | NOOKOM EZHZ*                         | T05-EUTF-REG-HOA-02-17 TECHNICAL COOPERATION FACILITY 'SOMALIA PARTNERSHIP FORUM'                                                                                                                  | 487.602,75                   |
| W HOA          | Procurement in Direct Management              | GUTKNECHT ALFRED GUNTHER*            | T05-EUTF-HOA-SS-50-01-TECHNICAL ASSISTANCE TO THE EU FUNDED INFRASTRUCTURE ACTIONS IN SOUTH SUDAN (III)                                                                                            | 482.219,84                   |
| W HOA          | Procurement in Direct Management              | SAMWEL HALL EAST AFRICA LIMITED      | T05-EUTF-HOA-KE-17.02 MIDTERM EVALUATION OF EUTF SUPPORT TO KALOBEYEI- SAMUEL HALL                                                                                                                 | 110.000,00                   |
| W HOA          | Procurement in Direct Management              | ALTAI                                | T05-EUTF-REG-HOA-02-18 SIGNATURE MIDTERM EVALUATION BMM (TECHNICAL COOPERATION FACILITY)                                                                                                           | 221.588,00                   |
| W HOA          | Procurement in Direct Management              | GEOPOLICITY INC*                     | T05-EUTF-REG-HOA-02-12 STUDY ON OPTIONS FOR EU ENGAGEMENT IN THE RED SEA REGION                                                                                                                    | 20.000,00                    |
| W HOA          | Procurement in Direct Management              | ARS PROGETTI SPA - AMBIENTE RISORSE  | T05-EUTF-HOA-ET-15-07 REGIONAL DEVELOPMENT AND PROTECTION PROGRAMME IN ETHIOPIA - SERVICE CONTRACT MID TERM EVALUATION                                                                             | 133.400,00                   |
| W HOA          | Procurement in Direct Management              | YIFRU                                | 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                              | 2.400,00                     |
| W HOA          | Procurement in Direct Management              | STICHTING NEDERLANDS-AFRIKAANS CENT  | T05-EUTF-REG-HOA-02-19 EUTF TCF SUPPORT TO THE ORGANIZATION OF THE ETHIOPIA - EU BUSINESS FORUM 2018                                                                                               | 39.900,00                    |
| W HOA          | Procurement in Direct Management              | GAMS SOFTWARE GMBH*                  | T05-EUTF-REG-HOA-02-20 EUTF TCF HOA : SUPPLY OF LICENCE AND INSTALLATION OF GAMS SOFTWARE FOR MODELLING THE RURAL JOB OPPORTUNITY STRATEGY                                                         | 8.472,00                     |
| W HOA          | Procurement in Direct Management              | INTERGRATE TOMASZ IWANOW & CO. LTD   | EUTF 05-HOA-S 5-50-02 TECHNICAL COOPERATION FACILITY (TCF), INTEGRATE TOMASZ IWANOW                                                                                                                | 354.500,00                   |
| W HOA          | Procurement in Direct Management              | IBF INTERNATIONAL CONSULTING SA*     | T05-EUTF-HOA-SS-06- "IMPACT SOUTH SUDAN" - MID TERM EVALUATION, FINHCRIS/2018/ 399-875                                                                                                             | 95.742,00                    |
| W HOA          | Procurement in Direct Management              | ADAM SMITH INTERNATIONAL LTD*        | T05-EUTF-HOA-SO-59-01 SUPPORT TO THE FINANCIAL GOVERNANCE COMMITTEE - ADAM SMITH                                                                                                                   | 519.500,00                   |
| W HOA          | Procurement in Direct Management              | AFRICA'S VOICES FOUNDATION LIMITED   | T05-EUTF-HOA-SO-03-10 - "AMPLIFYING DURABLE SOLUTIONS IN SOMALIA (ADSS)" WITH AFRICA'S VOICES FOUNDATION                                                                                           | 150.000,00                   |
| W HOA          | Procurement in Direct Management              | EFFICAS                              | T05-EUTF-REG-HOA-02-23 MAPPING REFUGEE EDUCATION FINANCE                                                                                                                                           | 19.600,00                    |
| W HOA          | Procurement in Direct Management              | OSLO ANALYTICA AS                    | T05-EUTF-REG-HOA-02-21 - SERVICE CONTRACT - ERITREA-ETHIOPIA BORDERLANDS PEACE-BUILDING: PEOPLE-TO-PEOPLE DIALOGUE AND MEDIATION, ETHIOPIA AND ERITREA - INCEPTION STUDY                           | 64.600,00                    |
| W HOA          | Procurement in Direct Management              | ALLIANCE ETHIO-FRANCAISE ASSOCIATIO  | T05-EUTF-REG-HOA-02-22 - SERVICE CONTRACT - RENTING OF THE VENUE AND CATERING FOR THE WORLD MIGRANT DAYS                                                                                           | 4.775,00                     |
| W HOA          | Procurement in Direct Management              | PROJECT PLANNING AND MANAGEMENT OOD  | EUTF 05-HOA-S 5-50, 2018/401393 MAPPING OF INTERVENTIONS IN SOUTH SUDAN, FWC SIEA 2018                                                                                                             | 42.750,00                    |
| W HOA          | Procurement in Direct Management              | MONTADA ALAMARAA CO.LTD BY GURANTEE  | T05-EUTF-HOA-SD-38-06 ORGANIZATION OF KERMA EXPO                                                                                                                                                   | 82.000,00                    |
| W NAFR         | Grants in Direct Management                   | ASSOCIATION MEDECINS DU MONDE*FRANC  | L2 WITH MEDECIN DU MONDE CALLED " RENFORCEMENT DE LA PROTECTION ET DE LA RÉSILIENCE DES PERSONNES LES PLUS VULNÉRABLES SUR LA ROUTE MIGRATOIRE."                                                   | 736.943,00                   |
| W NAFR         | Grants in Direct Management                   | INTERNATIONAL RESCUE COMMITTEE, INC  | T05-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                 | 3.000.000,00                 |
| W NAFR         | Indirect Management with Development Agencies | COOPERATION TECHNIQUE BELGE CTB SA*  | T005- CREATION OF A LEVEL 2 FOR A DELEGATION AGREEMENT WITH ENABEL FOR "EMPOWERMENT JURIDIQUE DES PERSONNES MIGRANTES"                                                                             | 4.580.000,00                 |
| W NAFR         | Indirect Management with Development Agencies | AGENZIA ITALIANA PER LA COOPERAZION  | T005-EUTF-NOA-LY-05-01 DA WITH AICS CALLED RECOVERY, STABILITY, AND SOCIO ECONOMIC DEVELOPMENT IN LIBYA - 22M                                                                                      | 22.000.000,00                |
| W NAFR         | Indirect Management with Development Agencies | DEUTSCHE GESELLSCHAFT FUR INTERNATI  | T05-EUTF-REG-REG-04 COOPÉRATION SUD-SUD EN MATIÈRE DE MIGRATION - GIZ                                                                                                                              | 8.613.500,00                 |

| Local Position | Contract Category                                    | Complete Name                       | Com L2 User Reference                                                                                                                                                                                                   | Com L2 Accepted Amount (Eur) |
|----------------|------------------------------------------------------|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| W NAFR         | Indirect Management with International Organizations | INTERNATIONAL CENTER FOR MIGRATION  | T005 CREATION OF LEVEL 2 COMMITMENT FOR AD T05-EUTF-NOA-TN-01-FAVORISER LA MISE EN OEUVRE DE LA STRATEGIE NATIONALE MIGRATOIRE DE LA TUNISIE - DA WITH ICMPD T05.350 - 3M                                               | 3.000.000,00                 |
| W NAFR         | Indirect Management with International Organizations | INTERNATIONAL CENTER FOR MIGRATION  | T005 LEVEL 2 COMMITMENT FOR DA WITH ICMPD T05-EUTF-NOA-REG-02 - 01 (T05.412) MEDITERRANEAN CITY-TO-CITY MIGRATION (MC2CM) - PHASE II - 5.55 EUR                                                                         | 5.550.000,00                 |
| W NAFR         | Indirect Management with International Organizations | INTERNATIONAL CENTER FOR MIGRATION  | T05 EUTF-NOA-REG-07 (T05.519) DELEGATION AGREEMENT WITH ICMPD "BORDER MANAGEMENT PROGRAMME FOR THE MAGHREB REGION" - 55M EUR                                                                                            | 55.000.000,00                |
| W NAFR         | Indirect Management with International Organizations | UNITED NATIONS DEVELOPMENT PROGRAMM | T005 - DELEGATION AGREEMENT T05-EUTF-LY-05-02-T05.466 : " STRENGTHENING LOCAL CAPACITIES FOR RESILIENCE AND RECOVERY " WITH UNDP LIBYA                                                                                  | 18.000.000,00                |
| W NAFR         | Indirect Management with International Organizations | UNITED NATIONS CHILDREN'S FUND*UNIC | T005 -DELEGATION AGREEMENT: " RECOVERY, STABILITY AND SOCIO-ECONOMIC DEVELOPMENT IN LIBYA (T005-EUTF-NOA-LY-05/T05.488)" WITH UNICEF                                                                                    | 10.000.000,00                |
| W NAFR         | Indirect Management with International Organizations | INTERNATIONAL CENTER FOR MIGRATION  | T05-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                    | 2.798.270,00                 |
| W NAFR         | Indirect Management with International Organizations | INTERNATIONAL ORGANIZATION FOR MIGR | T005 - DELEGATION AGREEMENT T05-EUTF-NOA-REG-01-02 / T05.240 : "DEV-PILLAR TO SUPPORT THE REGIONAL DEVELOPMENT AND PROTECTION PROGRAMME (RDPP) IN NORTH AFRICA" WITH IOM                                                | 8.000.000,00                 |
| W NAFR         | Other Contracts/Payments                             | COMMISSION EUROPEENNE*EUROPEAN COMM | CREATION OF BUDGETARY COMMITMENT (EN) FOR PAYMENT OF EUTF ADMIN CREDITS FOR HQ AND DELEGATIONS 2018-2022 - DEBIT NOTE NR.3241804405                                                                                     | 6.828.133,44                 |
| W NAFR         | Procurement in Direct Management                     | THE GLOBAL INITIATIVE AGAINST TRANS | T05-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                                                  | 2.499.952,00                 |
| W NAFR         | Procurement in Direct Management                     | PRICEWATERHOUSECOOPERS BEDRIJFSREVI | T005 LEVEL 2 COMMITMENT FOR THE CONTRACT WITH PWC SYSTEM AUDIT FOR THE MESMEDA IN EGYPT - EUR 38.826                                                                                                                    | 38.826,00                    |
| W NAFR         | Procurement in Direct Management                     | MCI BENELUX S.A.*                   | T005 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                               | 977.000,00                   |
| W OTH          | Other Contracts/Payments                             | COMMISSION EUROPEENNE*EUROPEAN COMM | T05-EUTF-ADMINISTRATIVE EXPENSES FOR HOA AND SAHEL WINDOWS FOR YEAR 2018                                                                                                                                                | 9.282.136,00                 |
| W OTH          | Other Contracts/Payments                             | COMMISSION EUROPEENNE*EUROPEAN COMM | T05-EUTF-ADMINISTRATIVE EXPENSES FOR HOA AND SAHEL WINDOWS FOR THE PERIOD 2019 TO 2024.                                                                                                                                 | 71.105.075,21                |
| W REG          | Procurement in Direct Management                     | STICHTING AKVO                      | T05-EUTF-REG-REG-02-01 EUTF IT REPORTING SYSTEM                                                                                                                                                                         | 114.028,00                   |
| W REG          | Procurement in Direct Management                     | POMILIO BLUMM SRL*                  | T05-EUTF-REG-REG-02-04 COMMUNICATION AND VISIBILITY - TECHNICAL COOPERATION FACILITY                                                                                                                                    | 456.670,00                   |
| W REG NAFR     | Indirect Management with International Organizations | UNITED NATIONS HIGH COMMISSIONER FO | T05-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" WTH UNHCR | 8.000.000,00                 |
| W REG SAHEL    | Indirect Management with International Organizations | UNITED NATIONS HIGH COMMISSIONER FO | 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)  | 12.000.000,00                |
| W REG SAHEL    | Procurement in Direct Management                     | ALTAI                               | T05-EUTF-SAH-REG-17-01 MONITORING AND LEARNING SYSTEM FOR THE EUTF SAHEL AND LAKE CHAD                                                                                                                                  | 4.995.000,00                 |
| W REG W HOA    | Other Contracts/Payments                             | COMMISSION EUROPEENNE*EUROPEAN COMM | T05-EUTF-ADMINIDTARTIVE EXPENSES FOR MOU DIGIT MAINTENANCE EUTF WEBSITE                                                                                                                                                 | 53.600,00                    |
| W REG W NAFR   | Other Contracts/Payments                             | COMMISSION EUROPEENNE*EUROPEAN COMM | T05-EUTF-ADMINIDTARTIVE EXPENSES FOR MOU DIGIT MAINTENANCE EUTF WEBSITE                                                                                                                                                 | 26.800,00                    |
| W REG W SAHEL  | Other Contracts/Payments                             | COMMISSION EUROPEENNE*EUROPEAN COMM | T05-EUTF-ADMINIDTARTIVE EXPENSES FOR MOU DIGIT MAINTENANCE EUTF WEBSITE                                                                                                                                                 | 53.600,00                    |
| W SAHEL        | Budget Support                                       | BURKINA FASO*                       | T05-EUTF-SAH-BF-09-01 APPUI BUDGÉTAIRE POUR LA MISE EN ŒUVRE DU PROGRAMME D'URGENCE SAHEL DU BURKINA FASO                                                                                                               | 49.000.000,00                |
| W SAHEL        | Grants in Direct Management                          | ASSOCIATION SOS SAHEL INTERNATIONAL | T05-EUTF-SAH-ML-01 "PARTENARIAT POUR LE RENFORCEMENT DE LA RESILIENCE A L'INSECURITE ALIMENTAIRE ET NUTRITIONNELLE AU NORD MALI (PRIAN)"                                                                                | 560.000,00                   |

| Local Position | Contract Category                             | Complete Name                       | Com L2 User Reference                                                                                                                                                                                                                 | Com L2 Accepted Amount (Eur) |
|----------------|-----------------------------------------------|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| W SAHEL        | Grants in Direct Management                   | ASSOCIATION FEDERATION HANDICAP INT | T05-EUTF-SAH-ML-01 "PROGRAMME DE L'ALLIANCE POUR LA RESILIENCE COMMUNAUTAIRE AU MALI "                                                                                                                                                | 3.440.000,00                 |
| W SAHEL        | Grants in Direct Management                   | ASSOCIATION PLANET FINANCE*         | T05-EUTF-SAH-SN-04-05 DÉVELOPPER L'EMPLOI AU SÉNÉGAL: OSER ENTREPRENDRE / POSITIVE PLANET                                                                                                                                             | 2.000.000,00                 |
| W SAHEL        | Grants in Direct Management                   | PROMEDIATION                        | T05-EUTF-SAH-BF-08-01 CONTRAT DE SUBVENTION PROMEDIATION "GESTION DES CRISES ET STABILISATION DANS LE SOUM ET LA REGION DU SAHEL"                                                                                                     | 749.175,05                   |
| W SAHEL        | Grants in Direct Management                   | CENTRE HENRY DUNANT POUR LE DIALOGU | T05-EUTF-REG-SAH-02-13 PREVENTION DES CONFLITS AU CENTRE DU MALI PAR LE DIALOGUE                                                                                                                                                      | 1.955.000,00                 |
| W SAHEL        | Grants in Direct Management                   | STIFTELSEN STOCKHOLMS INTERNATIONEL | T05-EUTF-REG-SAH-01- 02 PROJET MALI-CENTRE POUR LA SECURITE ET LE DEVELOPPEMENT                                                                                                                                                       | 3.000.000,00                 |
| W SAHEL        | Grants in Direct Management                   | DIAKONIA I*                         | T05-EUTF-SAH-BF-07-01 CONTRAT DE SUBVENTION DIAKONIA "DIALOGUE ET CHANGEMENT SOCIAL"                                                                                                                                                  | 2.000.000,00                 |
| W SAHEL        | Grants in Direct Management                   | INNOVATIONS FOR POVERTY ACTION A NO | 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 | 500.000,00                   |
| W SAHEL        | Grants in Direct Management                   | BURKINA FASO*                       | 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                                                                                                | 7.000.000,00                 |
| W SAHEL        | Grants in Direct Management                   | ASSOCIATION EAU VIVE*               | T05-EUTF-SAH-BF-09 APPUI BUDGÉTAIRE POUR LA MISE EN ŒUVRE DU PROGRAMME D'URGENCE SAHEL DU BURKINA FASO                                                                                                                                | 950.000,00                   |
| W SAHEL        | Grants in Direct Management                   | AGENCE D'AIDE A LA COOPERATION TECH | 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                                                                       | 10.000.000,00                |
| W SAHEL        | Grants in Direct Management                   | BURKINA FASO*                       | T05-EUTF-SAH-BF-08-02 MONITORING DES DYNAMIQUES RELIGIEUSES ET RENFORCEMENT DE LA COHESION ENTRE LES COMMUNAUTÉS                                                                                                                      | 140.000,00                   |
| W SAHEL        | Grants in Direct Management                   | INSTITUTO MARQUES DE VALLE FLOR FUN | T05-EUTF-SAH-GM-03-03 - IMVF - BUILDING A FUTURE - MAKE IT IN THE GAMBIA                                                                                                                                                              | 5.000.000,00                 |
| W SAHEL        | Grants in Direct Management                   | INTERNATIONAL CRISIS GROUP NON PROF | EUTF-T05-REG-REG-01-05 ADDRESSING THE ROOT CAUSES OF INSECURITY IN THE GREATER SAHEL DEVCO.D.1.DIR(2018)6877904                                                                                                                       | 1.500.000,00                 |
| W SAHEL        | Grants in Direct Management                   | CARITAS SCHWEIZ VEREIN*CARITAS SUIS | T05-EUTF-SAH-TD-07 PROGRAMME DE DEVELOPPEMENT INCLUSIF DANS LES ZONES D'ACCUEIL (DIZA)- LOT 2 - ZONE SUD                                                                                                                              | 7.000.000,00                 |
| W SAHEL        | Grants in Direct Management                   | CONCERN WORLDWIDE*                  | T05-EUTF-SAH-TD-07 PROGRAMME DE DEVELOPPEMENT INCLUSIF DANS LES ZONES D'ACCUEIL (DIZA)- ZONE EST                                                                                                                                      | 7.000.000,00                 |
| W SAHEL        | Grants in Direct Management                   | STICHTING SNV NEDERLANDSE ONTWIKKEL | T05-EUTF-SAH-NE-11-01 LES JEUNES S'ENTREPRENNENT ET S'EMPLOIENT AU NIGER                                                                                                                                                              | 8.865.000,00                 |
| W SAHEL        | Grants in Direct Management                   | JUMHURIYAT TSHAD*REPUBLIQUE DU TCHA | T05-EUTF-SAH-TD-08-01 SECURITE ET GESTION DES FRONTIERES (SECGEF)                                                                                                                                                                     | 10.000.000,00                |
| W SAHEL        | Grants in Direct Management                   | PROGETTOMONDO MOVIMENTO LAICI AMERI | 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                       | 700.000,00                   |
| W SAHEL        | Grants in Direct Management                   | ASSOCIATION POUR LA PROMOTION DE L' | 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                                                                        | 800.000,00                   |
| W SAHEL        | Grants in Direct Management                   | VETERINAIRES SANS FRONTIERES-BELGIQ | 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                                                                      | 1.400.000,00                 |
| W SAHEL        | Grants in Direct Management                   | FUNDACION EDUCACION Y COOPERACION   | 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)                                                                                        | 700.000,00                   |
| W SAHEL        | Grants in Direct Management                   | SOLIDAR SUISSE SCHWEIZERISCHES ARBE | T05-EUTF-SAH-BF-08-07: DIALOGUE INCLUSIF POUR UN « MIEUX VIVRE ENSEMBLE » POUR LA PAIX ET LA SÉCURITÉ DANS LA RÉGION DU SAHEL                                                                                                         | 700.000,00                   |
| W SAHEL        | Grants in Direct Management                   | ASSOCIATION SEMFILMS                | 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                                             | 700.000,00                   |
| W SAHEL        | Grants in Direct Management                   | CENTRE HENRY DUNANT POUR LE DIALOGU | T05-EUTF-SAH-REG-19-01 LA VOIX DES JEUNES DU SAHEL - DIALOGUE ENTRE JEUNES ET INSTITUTIONS AU SAHEL (PHASE II)                                                                                                                        | 5.000.000,00                 |
| W SAHEL        | Indirect Management with Development Agencies | DEUTSCHE GESELLSCHAFT FÜR INTERNATI | T05-EUTF-SAH-BF-03 PROGRAMME D'APPUI À LA GESTION INTÉGRÉE DES FRONTIÈRES AU BURKINA FASO (PAGIF-BF)                                                                                                                                  | 5.000.000,00                 |
| W SAHEL        | Indirect Management with Development Agencies | AGENCIA ESPANOLA DE COOPERACION INT | 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                                                    | 10.000.000,00                |

| Local Position | Contract Category                                    | Complete Name                       | Com L2 User Reference                                                                                                                                                                                                          | Com L2 Accepted Amount (Eur) |
|----------------|------------------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
|                |                                                      |                                     | SECTEUR NORD DE MAURITANIE                                                                                                                                                                                                     |                              |
| W SAHEL        | Indirect Management with Development Agencies        | FUNDACION INTERNACIONAL Y PARA IBER | T05-EUTF-SAH-REG-04-03 GAR-SI SAHEL (GROUPES D'ACTION RAPIDES-SURVEILLANCE ET INTERVENTION AU SAHEL                                                                                                                            | 5.929.971,00                 |
| W SAHEL        | Indirect Management with Development Agencies        | AGENCE FRANCAISE D EXPERTISE TECHNI | T05-EUTF-SAH-MR-06-2 PROJET D'APPUI À LA PRÉVENTION DE LA RADICALISATION VIOLENTE EN RÉPUBLIQUE ISLAMIQUE DE MAURITANIE                                                                                                        | 5.578.754,00                 |
| W SAHEL        | Indirect Management with Development Agencies        | FUNDACION INTERNACIONAL Y PARA IBER | T05-EUTF-SAH-REG-04-05 GAR-SI SAHEL / SENEGAL (GROUPES D'ACTION RAPIDES-SURVEILLANCE ET INTERVENTION AU SAHEL                                                                                                                  | 6.392.030,00                 |
| W SAHEL        | Indirect Management with Development Agencies        | COOPERATION TECHNIQUE BELGE CTB SA* | T05-EUTF-SAH-GN-01-02 ENABEL PROGRAMME D APPUI A L INTEGRATION SOCIO ECONOMIQUE DES JEUNES EN REPUBLIQUE DE GUINEE - INTERGA                                                                                                   | 35.000.000,00                |
| W SAHEL        | Indirect Management with Development Agencies        | FUNDACION INTERNACIONAL Y PARA IBER | T05-EUTF-SAH-REG-04-04 GAR-SI SAHEL (GROUPES D'ACTION RAPIDES-SURVEILLANCE ET INTERVENTION AU SAHEL - NIGER                                                                                                                    | 5.887.729,00                 |
| W SAHEL        | Indirect Management with Development Agencies        | AGENZIA ITALIANA PER LA COOPERAZION | T05-EUTF-SAH-SN-09 PASPED – PROGRAMME DE CONTRASTE À LA MIGRATION ILLÉGALE À TRAVERS L'APPUI AU SECTEUR PRIVÉ ET À LA CRÉATION D'EMPLOIS AU SÉNÉGAL.                                                                           | 14.303.200,00                |
| W SAHEL        | Indirect Management with Development Agencies        | COOPERATION TECHNIQUE BELGE CTB SA* | T05-EUTF-SAH-GM-03-04 BUILDING A FUTURE - MAKE IT IN THE GAMBIA - ENABEL                                                                                                                                                       | 7.000.000,00                 |
| W SAHEL        | Indirect Management with Development Agencies        | COOPERATION TECHNIQUE BELGE CTB SA* | 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 | 6.895.000,00                 |
| W SAHEL        | Indirect Management with Development Agencies        | AGENCE FRANCAISE D EXPERTISE TECHNI | T05-EUTF-REG-SAH-12-01 APPUI A LA LUTTE CONTRE LA TRAITE DES PERSONNES DANS LES PAYS DU GOLFE DE GUINEE                                                                                                                        | 17.400.000,00                |
| W SAHEL        | Indirect Management with International Organizations | FUNDACION INTERNACIONAL Y PARA IBER | T05-EUTF-SAH-REG-04- 02 GAR-SI SAHEL (GROUPES D'ACTION RAPIDES-SURVEILLANCE ET INTERVENTION AU SAHEL/ BURKINA FASO                                                                                                             | 6.385.897,00                 |
| W SAHEL        | Indirect Management with International Organizations | UNITED NATIONS HIGH COMMISSIONER FO | 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                                                   | 4.900.000,00                 |
| W SAHEL        | Indirect Management with International Organizations | UNITED NATIONS HIGH COMMISSIONER FO | T05-EUTF-SAH-REG-06-03 RENFORCEMENT DE LA RÉSILIENCE DES POPULATIONS DÉPLACÉES PAR L'INSTABILITÉ AU NORD-MALI ET SOUTIEN À LA COEXISTENCE PACIFIQUE ENTRE COMMUNAUTÉS: MAURITANIE                                              | 4.900.000,00                 |
| W SAHEL        | Indirect Management with International Organizations | UNITED NATIONS HIGH COMMISSIONER FO | T05-EUTF-SAH-REG-06-01 RENFORCEMENT DE LA RÉSILIENCE DES POPULATIONS DÉPLACÉES PAR L'INSTABILITÉ AU NORD-MALI ET SOUTIEN À LA COEXISTENCE PACIFIQUE ENTRE COMMUNAUTÉS: MALI                                                    | 5.300.000,00                 |
| W SAHEL        | Indirect Management with International Organizations | THE FOOD AND AGRICULTURE ORGANIZATI | 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.                               | 1.979,83                     |
| W SAHEL        | Indirect Management with International Organizations | INTERNATIONAL TRADE CENTRE*         | T05-EUTF-SAH-GN-01-01 PROGRAMME D'APPUI À L'INTEGRATION SOCIOÉCONOMIQUE DES JEUNES EN RÉPUBLIQUE DE GUINÉE INTEGRA CCI                                                                                                         | 15.000.000,00                |
| W SAHEL        | Indirect Management with International Organizations | UNITED NATIONS HIGH COMMISSIONER FO | 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)         | 18.000.000,00                |
| W SAHEL        | Other Contracts/Payments                             | INTERPEACE EUROPE AISBL*            | T05-EUTF-REG-REG-02 TECHNICAL COOPERATION FACILITY-13 - ATELIER DE REFLEXION DU 6 AVRIL 2018                                                                                                                                   | 3.000,00                     |
| W SAHEL        | Other Contracts/Payments                             | BUSINESS AND STRATEGIES IN EUROPE S | T05-EUTF-REG-SAH-02-26 - ELABORATION ET MISE EN OEUVRE D'UNE STRATEGIE DE COMMUNICATION POUR L'ACTION DE L'UE AU MALI                                                                                                          | 100.000,00                   |
| W SAHEL        | Other Contracts/Payments                             | QUALITY SERVICES SARL*              | 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                               | 1.595.922,87                 |
| W SAHEL        | Procurement in Direct Management                     | MCI BENELUX S.A. *                  | T05-EUTF-REG-SAH-02-10 ANIMATED VIDEO                                                                                                                                                                                          | 5.250,00                     |
| W SAHEL        | Procurement in Direct Management                     | HYDROCONSEIL SAS*                   | T05-EUTF-SAH-TD-01-03 - ASSURER LES ACTIVITES DE GESTION ET COORDINATION DU PROJET "RESILIENCE ET EMPLOI AU LAC TCHAD (RESTE)                                                                                                  | 1.030.075,95                 |
| W SAHEL        | Procurement in Direct Management                     | GITEC-IGIP GMBH                     | CONTRAT T05-EUTF-SAH-TD-01-02 / ETUDES ET SUPERVISION DES TRAVAUX DE RÉALISATION DES OUVRAGES HYDRAULIQUES DU PROJET « RÉSILIENCE ET EMPLOI AU LAC TCHAD (RESTE)                                                               | 1.383.573,60                 |
| W SAHEL        | Procurement in Direct Management                     | FOSSI                               | 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                                                                                     | 19.960,00                    |

| Local Position | Contract Category                                | Complete Name                       | Com L2 User Reference                                                                                                                                                     | Com L2 Accepted Amount (Eur) |
|----------------|--------------------------------------------------|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
|                |                                                  |                                     | L'EMPLOI                                                                                                                                                                  |                              |
| W SAHEL        | Procurement in Direct Management                 | BERTHE                              | T05-EUTF-REG-SAH-02-14 RÉALISATION DE 5 ARTICLES (1 ARTICLE=1 VIDÉO, 1 SONORE ET 1 ARTICLE PHOTO)                                                                         | 2.500,00                     |
| W SAHEL        | Procurement in Direct Management                 | DIEH MOCTAR                         | T05-EUTF-REG-SAH-02-16 - FOURNITURE DE 10 ARTICLES JOURNALISTIQUES ET 50 PHOTOS HD SUR LES PROJETS FFUE EN MAURITANIE                                                     | 2.500,00                     |
| W SAHEL        | Procurement in Direct Management                 | ICI PARTENAIRE ENTREPRISES*         | T05-EUTF-REG-SAH-02-17: CONTRAT DE SERVICES POUR LA PARTICIPATION DE L'UNION EUROPÉENNE AUX JOURNÉES DE LA FABRIQUE ET DE L'ENTREPRENARIAT BURKINABÉ/ ICI PE              | 24.925,00                    |
| W SAHEL        | Procurement in Direct Management                 | KABRE NOARO                         | T05-EUTF-REG-SAH-02-19 TECHNICAL COOPERATION FACILITY : REALISATION DE 5 ARTICLES SUR LE FFU AU BURKINA FASO                                                              | 2.500,00                     |
| W SAHEL        | Procurement in Direct Management                 | CIVI POL CONSEIL,SOCIETE DE CONSEIL | T05-EUTF-SAH-SN-07-01 PROGRAMME D'APPUI AU RENFORCEMENT DU SYSTÈME D'INFORMATION DE L'ÉTAT CIVIL ET À LA CRÉATION D'UN FICHIER NATIONAL D'IDENTITÉ BIOMÉTRIQUE AU SENEGAL | 688.500,00                   |
| W SAHEL        | Procurement in Direct Management                 | SECKA                               | T05-EUTF-REG-SAH-02-15 PRODUCTION OF 3 VIDEO 5 ARTICLES AND 10 PHOTOS                                                                                                     | 2.500,00                     |
| W SAHEL        | Procurement in Direct Management                 | THE MANAGEMENT INSTITUTE FOR INTERN | T05-EUTF-REG-SAH-02-21ETUDE SUR LA SÉCURITÉ DE LA FRONTIÈRE MARITIME MAURITANIE ET SUR LES BESOINS EN RENFORCEMENT DE LA GARDE CÔTES MAURITANIE (GCM)                     | 31.060,00                    |
| W SAHEL        | Procurement in Direct Management                 | DEUTSCHE GESELLSCHAFT FUR INTERNATI | T05-EUTF-SAH-ML-10 PROGRAMME JEUNESSE ET STABILISATION – PROJES – REGIONS DU CENTRE DU MALI                                                                               | 30.000.000,00                |
| W SAHEL        | Procurement in Direct Management                 | SEYNI ISSA                          | T05-EUTF-REG-SAH-02-22 CONTRAT VISIBILITÉ DU PROJET PROGEM À ZINDER.                                                                                                      | 2.000,00                     |
| W SAHEL        | Procurement in Direct Management                 | CONCEPTION, ETUDES ET COOPERATION D | 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               | 57.165,00                    |
| W SAHEL        | Procurement in Direct Management                 | SOGEROM SA*                         | T05-EUTF-REG-SAH-02-24 EVALUATION PARCESEN /SENEGAL                                                                                                                       | 51.062,00                    |
| W SAHEL        | Procurement in Direct Management                 | AMERICAN MANAGEMENT ASSOCIATION EUR | T05-EUTF-ADM-SAH-02 SEMINAIRE AGENTS CONTRACTUELS FONDS FIDUCIAIRE (2018)                                                                                                 | 18.800,00                    |
| W SAHEL        | Procurement in Direct Management                 | HYDROCONSEIL SAS*                   | T05-EUTF-SAH-TD-01-02 / ETUDES ET SUPERVISION DES TRAVAUX DE RÉALISATION_PAYMENT OF INTERESTS DUE TO LATE PAYMENT                                                         | 1.091,70                     |
| W SAHEL        | Procurement in Direct Management                 | DEUTSCHE GESELLSCHAFT FUR INTERNATI | T05-EUTF-SAH-GM-03-01- EMPLOYMENT AND EMPLOYABILITY THROUGH NEW TECHNOLOGIES AND RENEWABLE ENERGIES MAKE IT IN THE GAMBIA                                                 | 7.000.000,00                 |
| W SAHEL        | Procurement in Direct Management                 | LITTLEJOHN PARTNERSHIP*             | T05-EUTF-REG-SAH-02-27 AUDIT FWC FOR T05-EUTF-SAH-NE-04-01, T05-EUTF-SAH-NE-05-01 - RFS 2018/402642                                                                       | 31.426,00                    |
| W SAHEL        | Procurement in Direct Management                 | MAZARS SA*                          | T05-EUTF-REG-SAH-02-28 - AUDIT FWC FOR T05-EUTF-SAH-NE-02-01 - RFS 2018/402657                                                                                            | 13.033,00                    |
| W SAHEL        | Procurement in Direct Management                 | GITEC-IGIP GMBH                     | T05-EUTF-SAH-TD-01 RESILIENCE ET EMPLOI AU LAC TCHAD (RETE) - MISE EN PLACE D'UNE CAMPAGNE DE SENSIBILISATION WASH DU PROJET RESTE                                        | 1.199.402,00                 |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | RANNSOKNAMIDSTOD ISLANDS*RANNIS THE | EAC-2018-0051 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - ICELAND                                                                                                 | 40.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | THE BRITISH COUNCIL ROYAL CHARTER*  | EAC-2018-0050 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - UK                                                                                                      | 120.000,00                   |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | AVRUPA BIRLIGI EGITIM VE GENCLIK PR | EAC-2018-0056 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - TURKEY                                                                                                  | 100.000,00                   |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | IDRYMA KRATIKON YPOTROFION*IKY STAT | EAC-2018-0016 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - GREECE EDU                                                                                              | 33.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | OEAD (OSTERREICHISCHE AUSTAUSCHDIEN | EAC-2018-0037 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4- AUSTRIA EDU                                                                                              | 20.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | OPETUSHALLITUS* FINNISH NATIONAL AG | EAC-2018-0047 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - FINLAND                                                                                                 | 50.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | AGENCIA NACIONAL PARA A GESTAO DO P | EAC-2018-0040 NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4- PORTUGAL EDU                                                                                               | 60.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | FORSKNINGSSTYRELSEN*                | EAC-2018-0008 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - DENMARK ALL                                                                                             | 116.000,00                   |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | AGENTIA NATIONALA PENTRU PROGRAME   | EAC-2018-0042 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4- ROMANIA                                                                                                  | 80.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | AGENZIA NAZIONALE PER LO SVILUPPO D | EAC-2018-0023 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4- ITALY 02 INDIRE                                                                                          | 150.000,00                   |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | AN TUDARAS UM ARD OIDEACHAS*HIGHER  | EAC-2018-0015 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - IRELAND HEA                                                                                             | 50.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | UNIVERSITETS- OCH HOGSKOLERADET*UHR | EAC-2018-0048- NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4-SWEDEN                                                                                                     | 60.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | SENTER FOR INTERNASJONALISERING AV  | EAC-2018-0054 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - NORWAY                                                                                                  | 60.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | STICHTING NUFFIC, NEDERLANDSE       | EAC-2018-0035- NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - THE NETHERLANDS                                                                                          | 60.000,00                    |
| W SAHEL        | Cross-subdelegations given                       | AGENCE EUROPE EDUCATION             | EAC-2018-0020 - NATIONAL AGENCIES - WEST AFRICA                                                                                                                           | 900.000,00                   |

| Local Position | Contract Category                                | Complete Name                       | Com L2 User Reference                                                               | Com L2 Accepted Amount (Eur) |
|----------------|--------------------------------------------------|-------------------------------------|-------------------------------------------------------------------------------------|------------------------------|
| EAC            | by DEVCO to other DGs                            | FORMATION F                         | TRUST FUND - H4 - FRANCE                                                            |                              |
| W SAHEL<br>EAC | Cross-subdelegations given by DEVCO to other DGs | AGENCE NATIONALE POUR LE PROGRAMME  | EAC-2018-0032 - NATIONAL AGENCIES - WEST AFRICA<br>TRUST FUND - H4 - LUXEMBOURG     | 20.000,00                    |
| W SAHEL<br>EAC | Cross-subdelegations given by DEVCO to other DGs | EUROPESE PROGRAMMA'S VOOR ONDERWIJS | EAC-2018-0004 - NATIONAL AGENCIES - WEST AFRICA<br>TRUST FUND - H4 - BELGIUM NL EDU | 56.000,00                    |
| W SAHEL<br>EAC | Cross-subdelegations given by DEVCO to other DGs | AGENCE FRANCOPHONE POUR L'EDUCATION | EAC-2018-0002 - NATIONAL AGENCIES - WEST AFRICA<br>TRUST FUND - H4 - BELGIUM FR EDU | 55.000,00                    |
| W SAHEL<br>EAC | Cross-subdelegations given by DEVCO to other DGs | DEUTSCHER AKADEMISCHER AUSTAUSCHDIE | EAC-2018-0009 - NATIONAL AGENCIES - WEST AFRICA<br>TRUST FUND - H4 - GERMANY DAAD   | 970.000,00                   |
| W SAHEL<br>EAC | Cross-subdelegations given by DEVCO to other DGs | DUM ZAHRAJNICNICH SLUZEB MSMT*HOUSE | EAC-2018-0007 - NATIONAL AGENCIES - WEST AFRICA<br>TRUST FUND - H4 - CZECH REPUBLIC | 30.000,00                    |
| W SAHEL<br>EAC | Cross-subdelegations given by DEVCO to other DGs | PROGRAMAS EDUCATIVOS EUROPEOS*OAPPE | EAC-2018-0018 - NATIONAL AGENCIES - WEST AFRICA<br>TRUST FUND - H4-SPAIN EDU        | 970.000,00                   |
|                |                                                  |                                     |                                                                                     | <b>1.048.828.172,79</b>      |



## Annex 2 – Annex for section 3.4 KPI report (DWH report)

| TF05 - Horn of Africa     |                                                                            |                        |               |  |               |  |               |  |
|---------------------------|----------------------------------------------------------------------------|------------------------|---------------|--|---------------|--|---------------|--|
| KPI results at 31/12/2018 |                                                                            |                        |               |  |               |  |               |  |
| Nr.                       | KPI Name                                                                   | Targets/<br>Benchmarks | Headquarters  |  | Delegations   |  | Total         |  |
| 1                         | Accuracy of initial annual financial forecast for payments                 | Between 90% and 110%   | 89%           |  | 89%           |  | 89%           |  |
| 2                         | Accuracy of initial annual financial forecast for contracts                | Between 90% and 110%   | 102%          |  | 102%          |  | 102%          |  |
| 3                         | Accuracy of initial annual financial forecast for decisions                | Between 90% and 110%   | 111%          |  | 111%          |  | 111%          |  |
| 4                         | RAL absorption period                                                      | Less than 4            | 3,3           |  | 4,0           |  | 4,6           |  |
| 6                         | % of projects with red traffic light for implementation progress           | No more than 10%       | 0%            |  | 2%            |  | 3%            |  |
| 7                         | % of projects with red traffic light for achieving results                 | No more than 10%       | 0%            |  | 3%            |  | 4%            |  |
| 8                         | Reduction of Old Pre-financing                                             | At least 25%           | No data found |  | No data found |  | No data found |  |
| 10                        | Reduction of Old RAL                                                       | At least 25%           | No data found |  | No data found |  | No data found |  |
| 11                        | % of payments paid within the contractual deadline                         | At least 85%           | 77%           |  | 84%           |  | 89%           |  |
| 12                        | % of invoices registered within 7 days                                     | At least 80%           | 87%           |  | 91%           |  | 94%           |  |
| 19                        | % of projects visited by Commission staff and/or the HoD, by project value | At least 80%           | 13%           |  | 48%           |  | 80%           |  |
| 20                        | % contracted of project evaluations in the AEP                             | At least 75%           | No data found |  | 25%           |  | 25%           |  |
| 21                        | Undue payment prevented by ex-ante controls                                | At least 2%            | 1%            |  | 1%            |  | 1%            |  |
| Global assessment         |                                                                            |                        |               |  |               |  |               |  |

## Annex 3 - Annex for section 4 “List of derogations, exceptions, non-compliance events, prior approvals and events to be reported”

| DEROGATIONS EXCEPTIONS AND NON-COMPLIANCE EVENTS - YEAR 2018                                                                                                                                                                                                         |                                                                                                                                            |                                                                            |                                       |                                     |                                    |                                |                   |                          |                                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|---------------------------------------|-------------------------------------|------------------------------------|--------------------------------|-------------------|--------------------------|---------------------------------|
| 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). |                                                                                                                                            |                                                                            |                                       |                                     |                                    |                                |                   |                          |                                 |
| Doc. Nr                                                                                                                                                                                                                                                              | 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.                       |
| 30                                                                                                                                                                                                                                                                   | 1 - Derogation - request of Derogation - Approval of Special Conditions waiving/modifying one or more provisions of the General Conditions | "IGAD PROMOTING PEACE AND STABILITY IN THE HORN OF AFRICA REGION (IPPSHAR) | EUTF05-HoA-REG-36-02 (ABAC: T05.529)  | Delegation Agreement under PAGODA 2 | Austrrian Development Agency (ADA) | EU Delegation to African Union | 02/03/201/        | Hans Christian STAUSBOLL | ARES(2018)1 188384 - 02/03/2018 |
| 66                                                                                                                                                                                                                                                                   | Derogation 6 Other Derogations not listed above and not mentioned in the Special or General Conditions of a contract.                      | T05-EUTF-HOA-SO-59.02 Budget support commitment                            | T05-EUTF-HOA-SO-59.02 - ABAC: T05.708 | Financing agreement                 | République de Somalie              | Olivier Louis                  |                   | Hans Christian STAUSBOLL | Ares(2018)5 614257              |
|                                                                                                                                                                                                                                                                      | Total number of Derogations cases                                                                                                          | 2                                                                          |                                       |                                     |                                    |                                |                   |                          |                                 |

| 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). |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                     |                          |                       |                   |                               |                                    |                |                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|--------------------------|-----------------------|-------------------|-------------------------------|------------------------------------|----------------|------------------------------|
| Doc. nr                                                                                                                                                                                                                                                                | 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.                    |
| 7                                                                                                                                                                                                                                                                      | 7. Exceptions to all or certain provisions of the General Conditions annexed to the PRAG/DEVCO Companion b) Use of Special Conditions waiving/modifying one or more provisions from the General Conditions where such waved/modified provisions of the General Conditions does not explicitly allow their modification. (e.g. any modification of the payment schedules, reporting obligations, etc.) Applicable to services, work, supplies, grants, contribution, delegation, financing and transfer agreements. | SUPPORTING THE IGAD SECRETARIAT IN THE AREA OF PEACE AND SECURITY   | T05-EUTF-HOA-REG-36-01   | Grants                | IGAD              | Ruben Alba Aguilera           | 02-03-2018                         | Hans STAUSBOLL | Ares(2018)1 131280 / 1210414 |
| 12                                                                                                                                                                                                                                                                     | 7. Exceptions to all or certain provisions of the General Conditions annexed to the PRAG/DEVCO Companion 8. Exceptions to PRAG/DEVCO Companion templates, other than General Conditions                                                                                                                                                                                                                                                                                                                            | Analysis of Maritime Crime in the Southern Red Sea and Gulf of Aden | T05-EUTF-REG-HOA-02-10   | Pillar Assessed Grant | UNODC             | Janet Al-Utaibi               | 20/04/2018 (electronically signed) | Hans STAUSBOLL | Ares(2018)2 116494           |



|                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                     |                       |                     |                                |                                |            |                          |                                 |
|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------|--------------------------------|--------------------------------|------------|--------------------------|---------------------------------|
| 24                               | 8. Exceptions to PRAG/DEVCO Companion templates, other than General Conditions. B) Substantial modifications of the templates annexed to PRAG/DEVCO Companion other than the General Conditions (e.g. amendment of the technical and financial evaluation grid for calls for proposals; amendment of the template for financial guarantees)                                                                                                                                                                        | BUILDING RESILIENCE TO IMPACTS OF EL NINO THROUGH INTEGRATED COMPLEMENTARY ACTIONS TO THE EU RESILIENCE BUILDING PROGRAMME IN ETHIOPIA (RESET PLUS) | T05-EUTF-HOA-ET-24    | Call for proposals  |                                | Imma Guixe                     | 26-06-2018 | Hans STAUSBOLL           | ares(2018)3 400966              |
| 32                               | 7. Exceptions to all or certain provisions of the General Conditions annexed to the PRAG/DEVCO Companion b) Use of Special Conditions waiving/modifying one or more provisions from the General Conditions where such waved/modified provisions of the General Conditions does not explicitly allow their modification. (e.g. any modification of the payment schedules, reporting obligations, etc.) Applicable to services, work, supplies, grants, contribution, delegation, financing and transfer agreements. | IMPACT South Sudan programme                                                                                                                        | EUTF05-HoA-SS-06-01   | SERVICE CONTRACT    | BMB MOTT MACDONALD BV          | EU Delegation to African Union | 18-07-2018 | Hans Christian STAUSBOLL | ARES(2018)3 850393 - 19/07/2018 |
| 37                               | Exceptions to all or certain provisions of the General Conditions annexed to the PRAG/DEVCO Companion 7.b) Use of Special Conditions waiving/modifying one or more provisions from the General Conditions where such waved/modified provisions of the General Conditions does not explicitly allow their modification. (e.g. any modification of the payment schedules, reporting obligations, etc.) Applicable to services, work, supplies, grants, contribution, delegation, financing and transfer agreements.  | Impact South Soudan                                                                                                                                 | T05-EUTF-HOA-SS-06-01 | Service contract    | BMB MANAGEMEN T CONSULTANTS BV | Head of Delegation             | 18-07-2018 | Hans STAUSBOLL           | ares(2018)3 850393              |
| 51                               | Nbr 8,a) Exceptions to PRAG/DEVCO Companion templates, other than General Conditions a) Use of procedures different from those prescribed in the PRAG/DEVCO Companion, for which no specific templates are foreseen.                                                                                                                                                                                                                                                                                               | Response to increased demand on Government Service and creation of economic opportunities in Uganda (RISE)                                          | T05-EUTF-HOA-UG-39    | Action Document/AMI | -                              | EU Delegation Uganda           | 06-11-2018 | Hans Christian STAUSBOLL | Ares(2018)3 904356/566 3912     |
| 52                               | Exception 8 A - contracting of direct grant under negotiated procedure and deviate from PROSPECT guidelines                                                                                                                                                                                                                                                                                                                                                                                                        | Call for Expression of Interest                                                                                                                     | T05-EUTF-HOA-UG-39    | grants              | -                              | Attilio Pacifici               | 02-08-2018 | Hans Stausboll           | Ares(2018)4 084274              |
| Total number of Exceptions cases |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 7                                                                                                                                                   |                       |                     |                                |                                |            |                          |                                 |

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.

| Doc. nm b                            | 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.          |
|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|----------------------|-------------------------------------|-------------------------------|-------------------|--------------------------------------------------------------|--------------------|
| 35                                   | 10.b) A breach of existing regulatory and/or contractual provisions.<br>(For instance a contract unconsciously signed without a previous budgetary commitment)                                                                                                                                                                                                                                                                     | 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 | T05-EUTF-HOA-REG-28-01   | Service Contract     | ALTAI                               | Carole Meurice Svedin         | 18-10-2018        | Hans STAUSBOLL                                               | Ares(2018)5 348010 |
| 36                                   | 10.b) A breach of existing regulatory and/or contractual provisions.<br>(For instance a contract unconsciously signed without a previous budgetary commitment)                                                                                                                                                                                                                                                                     | MIDTERM EVALUATION FOR THE REGIONAL DEVELOPMENT AND PROTECTION PROGRAMME SUPPORTING THE DEVELOPMENT OF KALOBEYEI                                                            | T05-EUTF-HOA-KE-17-02    | Service Contract     | SAMUEL HALL EAST AFRICA LIMITED     | Natalie Mitchell-Bennett      | 18-07-2018        | Hans STAUSBOLL                                               | Ares(2018)4 168263 |
| 38                                   | 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. A non-compliance event reports identified internal control weaknesses and does not regularise the identified breach of the existing regulatory and/or contractual provisions. | GREATER STABILITY IN EASTERN SUDAN THROUGH BETTER AND MORE INFORMED DECISION - MAKING IN FOOD SECURITY                                                                      | T05-EUTF-HOA-SD-14-01    | Delegation Agreement | THE FOOD AND AGRICULTURE ORGANIZATI | Nada Mirgani                  | 14-08-2018        | Enrique Lobera Arguelles (for EUTF Manager - Horn of Africa) | Ares(2018)4 241952 |
| 84                                   | 10.b) A breach of existing regulatory and/or contractual provisions.<br>(For instance a contract unconsciously signed without a previous budgetary commitment)                                                                                                                                                                                                                                                                     | COLLABORATION IN CROSS-BORDER AREAS: FIRST PHASE - CLUSTER II LOT 2 - DRC                                                                                                   | T05-EUTF-HOA-REG-26-02   | Grant                | Danish Refugee Council              | DEL                           | 17-01-2018        | Hans STAUSBOLL                                               | ares(2018)2 89227  |
| Total number of non compliance cases |                                                                                                                                                                                                                                                                                                                                                                                                                                    | 4                                                                                                                                                                           |                          |                      |                                     |                               |                   |                                                              |                    |

PRIOR APPROVAL CASES - YEAR 2018

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.

| Doc. 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       |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------|-------------------------------|-------------------|----------------------------------------------------------------|---------------|
| 1        | 24. Retroactive financing pursuant to article 19 of Annex IV of the Cotonou Agreement, i.e. pre-financing provided by the Beneficiary State performing the activities (EDF only).                                                                                     | Phase II de mise en œuvre du "Projet d'appui à la prévention de la radicalisation violente en République Islamique de Mauritanie (CORIM)" | T05-EUTF-SAH-MR-06-02               | Convention de Délégation | Expertise France  | TF Manager SAH                | 20-02-2018        | Ares(2018)968837                                               | Roland Sourd  |
| 41       | 25.a.1) Services: negotiated procedure instead of call for tenders. Extreme urgency.                                                                                                                                                                                  | Communication and Visibility - Technical Cooperation Facility                                                                             | T05-EUTF-REG-REG-02-04              | Service Contract         | Pomilio Blumm SRL | Caroline Bivar Segurado       | 14-07-2018        | ares(2018)3442045                                              | Carla Montesi |
| 42       | 25.a.1) Services: negotiated procedure instead of call for tenders. Extreme urgency.                                                                                                                                                                                  | "Monitoring and Learning System for the Sahel and Lake Chad"                                                                              | T05-EUTF-SAH-REG-17-01              | Service Contract         | ALTAI             | Valentina Genova              | 18/010/2018       | devco.e.2.dir(2018)5929543 Ares(2018)5929087 (signed document) | Roland Sourd  |
| 46       | 20. Use of direct award for grants without call for proposals. A) Exceptional and duly substantiated emergencies (urgency)                                                                                                                                            | Stabilisation et renforcement socio-économique des populations affectées par la migration irrégulière dans les zones de transit au Niger  | ACTION DOCUMENT T05-EUTF-SAH-NE-12  | OPCOM                    | SAHEL             | Victoria Pascual Boix         | 19-11-2018        | devco.d.1.dir(2018)6358312                                     | Roland Sourd  |
| 47       | 20. Use of direct award for grants without call for proposals. A) Exceptional and duly substantiated emergencies (urgency)                                                                                                                                            | Contrat de réforme sectorielle / Appui à la réforme de l'état civil en Côte d'Ivoire                                                      | ACTION DOCUMENT T05-EUTF-SAH-CI-01  | OPCOM                    | SAHEL             | Victoria Pascual Boix         | 19-11-2018        | devco.d.1.dir(2018)6358312                                     | Roland Sourd  |
| 48       | 20. Use of direct award for grants without call for proposals. A) Exceptional and duly substantiated emergencies (urgency)                                                                                                                                            | La voix des jeunes du Sahel - Dialogue entre jeunes et institutions au Sahel (Phase II)                                                   | ACTION DOCUMENT T05-EUTF-SAH-REG-19 | OPCOM                    | SAHEL             | Victoria Pascual Boix         | 19-11-2018        | devco.d.1.dir(2018)6358312                                     | Roland Sourd  |
| 55       | 20. Use of direct award for grants without call for proposals. A) Exceptional and duly substantiated emergencies (urgency) et f) Actions with specific characteristics that require a particular type of body on account of its technical competence, its high degree | PREVENTION DES CONFLITS AU CENTRE DU MALI PAR LE DIALOGUE                                                                                 | T05-EUTF-REG-SAH-02-13              | Subvention               | HD                | EU Delegation                 | 24-05-2018        | ares(2018)2740697                                              | Roland Sourd  |

|                                      |                                                                                                                            |                                                                        |                        |            |                       |               |                       |                                  |                       |
|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------|------------|-----------------------|---------------|-----------------------|----------------------------------|-----------------------|
| 56                                   | 20. Use of direct award for grants without call for proposals. A) Exceptional and duly substantiated emergencies (urgency) | PROJET MALI-CENTRE POUR LA SECURITE ET LE DEVELOPPEMENT                | T05-EUTF-REG-SAH-01-02 | Subvention | SPIRI                 | EU Delegation | 28-05-2018            | ares(2018)2770982                | Roland Sourd          |
| 59                                   | 20A/V9 - Use of direct award for grants without call for proposals: urgency                                                | Gestion des crises et stabilisation dans le Soum et la région du Sahel | T05-EUTF-SAH-BF-08-01  | Grant      | Confidential contract |               | Confidential contract | No Ares as confidential contract | Confidential contract |
| Total number of Prior Approval cases |                                                                                                                            | 9                                                                      |                        |            |                       |               |                       |                                  |                       |

| EVENTS TO BE REPORTED (EVR) - YEAR 2018                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                      |                                                                                |                          |                  |                   |                               |                   |                   |                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|--------------------------|------------------|-------------------|-------------------------------|-------------------|-------------------|----------------|
| 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. |                                                                                                                                                                                                                                                                      |                                                                                |                          |                  |                   |                               |                   |                   |                |
| Doc. nmb                                                                                                                                                                                                                                                                                                                                 | NUMBER AND TYPE                                                                                                                                                                                                                                                      | DECISION / PROJECT TITLE                                                       | DECISION / CONTRACT REF. | TYPE OF CONTRACT | ENTITY (if known) | SDAO reporting responsibility | ARES REF.         | DATE OF SIGNATURE | NOM AOS        |
| 9                                                                                                                                                                                                                                                                                                                                        | 22. Retroactive financing after the Financing Decision has been adopted b) For indirect management, retroactive financing to cover costs incurred before the signature of the agreement but after the Organisation has submitted a written request for contribution. |                                                                                | T05-EUTF-REG-HOA-02-10   |                  | UNODC             | Janet                         | Ares(2018)1626148 | 22-03-2018        | Hans Stausboll |
| 14                                                                                                                                                                                                                                                                                                                                       | 22. Retroactive financing after the Financing Decision has been adopted. b) For indirect management, retroactive financing to cover costs incurred before the signature of the agreement but after the Organisation has submitted a written request for contribution | Collaboration in cross border areas of the Horn of Africa region               | T05-EUTF-HOA             |                  | GIZ / IGAD        | Janet El Utaibi               | ares(2018)2570180 | 17-05-2018        | Hans Stausboll |
| 33                                                                                                                                                                                                                                                                                                                                       | 22. Retroactive financing after the Financing Decision has been adopted b) For indirect management, retroactive financing to cover costs incurred before the signature of the agreement but after the Organisation has submitted a written request for contribution. | Collaboration in cross border areas of the Horn of Africa region - Cluster III | T05-EUTF-HoA-REG-26-07   | Grant Contract   | GIZ               | Janet El Utaibi               | ARES(2018)3817396 | 18-07-2018        | Hans Stausboll |
| Total number of EVR                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                      | 3                                                                              |                          |                  |                   |                               |                   |                   |                |

## **SECTION 6 – DECLARATION OF ASSURANCE**

I, the undersigned,

Manager of the European Union Trust Fund for the 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 view<sup>53</sup>.

State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

This reasonable assurance is based on my own judgement and on the information at my disposal, such as the results of the self-assessment, ex-post controls, the opinion of the Internal Auditor on the state of control.

Confirm that I am not aware of anything not reported here which could harm the interests of the European Union Trust Fund for the Horn of Africa window.

**Brussels, 04 February 2019**

**Hans Christian STAUSBOLL  
(signed)**

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<sup>53</sup> True and fair in this context means a reliable, complete and correct view on the state of affairs under the TF  
Annex 8

**Outline annex 8C**

- **Section 1 – Policy and/or operational highlights of the year**
- **Section 2 – Programming, implementation and results (including evaluations)**
- **Section 3 - Financial Report**
- **Section 4 - Management and internal controls**
- **Section 5 - Annexes**
- **Section 6 - Statement of assurance**

## **SECTION 1 - POLICY AND OPERATIONAL HIGHLIGHTS OF THE YEAR**

In 2018, the European Union Emergency Trust Fund for Africa (EUTF for Africa) further demonstrated its added value as a swift and effective implementation tool which facilitates political dialogue with partner countries, applies innovative approaches and produces concrete results by pooling funding and expertise from a variety of stakeholders.

It further consolidated its achievements by approving 45 new actions and 13 'top-ups' of ongoing actions, based on the priority areas validated by the Strategic Board, for a total of EUR 1.2 billion. This brings the total number of approved actions since the founding of the EUTF for Africa to 187, for a total of EUR 3.6 billion.

In the course of 2018, the EU, through the EUTF for Africa, worked with its African and European partners to foster stability and better migration management in the Sahel and Lake Chad, the Horn of Africa, and the North of Africa. It continued to tackle the root causes of destabilisation, forced displacement and irregular migration, including the fight against trafficking in human beings and smuggling of migrants and the return and reintegration of migrants to their countries of origin by promoting development and security.

Although the number of detected irregular border crossings on the central Mediterranean route fell significantly in 2018, the situation along this route remains of great concern. At the same time, the increase in irregular arrivals through the Western Mediterranean route called for greater political and financial engagement by the EU.

The EU therefore continued to support sub-Saharan partner countries to address mixed migration flows in countries of origin and transit. The AU-EU-UN (African Union, European Union and United Nations) Task Force, established at the AU-EU summit in Abidjan in 2017, helped reinforce this partnership to improve the situation of migrants in Libya.

At the European Council held in June 2018, EU leaders reiterated that tackling the challenges of migration requires a strong partnership with African countries. This partnership should aim at a socioeconomic transformation of the African continent, with increased development funding, and the creation of a new framework to enable greater private investment from African and European partners. The European Council also recognised the need for additional funding to support the work of the EUTF for Africa, and agreed to transfer to it EUR 500 million from the European Development Fund reserve. Finally, the European Council called on EU Member States to contribute further to the EUTF for Africa with a view to its replenishment.

As of 31 December 2018, resources allocated to the EUTF for Africa amounted to approximately EUR 4.2 billion. This included around EUR 3.7 billion from the European Development Fund and EU financial instruments, as well as EUR 489.5 million from EU Member States and other donors (Switzerland and Norway). In 2018, the EUTF for Africa received 25 new contributions from EU Member States and other donors amounting to EUR 116.7 million, and its overall resources increased by EUR 884 million.

In 2018, the EUTF for Africa stepped up its efforts to measure the progress of its activities. It created a regional approach to monitoring, evaluation and learning and increased the number of common output indicators to 41, to better reflect the scope and variety of its activities.

In the Horn of Africa and the Sahel and Lake Chad region, the system gathers primary data from all projects and reports on them on a quarterly basis. Two quarterly reports for the Horn of Africa region were published in 2018, and the first report for the Sahel and Lake Chad region will be published in the first half of 2019. In the North of Africa region, the EUTF for Africa created a monitoring and evaluation system focused on aligning newly adopted projects with the EUTF for Africa's strategic objectives for the North of Africa. The first report from this monitoring and evaluation system is due to be published

in the first half of 2019.

In December, the European Court of Auditors (ECA) published a report on the EUTF for Africa. The report acknowledges that the EUTF for Africa is a flexible tool for addressing unprecedented challenges, although it argues that it should have been more focused in its work. The report recognises that audited projects have started to produce concrete results and notes that, compared to traditional policy instruments, the EUTF for Africa is faster in developing and launching projects and in signing contracts. A specific section of the 2018 annual report is dedicated to the results of the ECA performance audit.

At the end of 2018, the EUTF for Africa launched an external mid-term evaluation, which will be completed in 2019. It will assess in particular:

- the relevance and consistency of the EUTF for Africa's strategic approaches against its objectives and its intermediary results, focusing on effectiveness and efficiency;
- the value added of the EUTF for Africa;
- the coordination and complementarity of the EU's work with work by other donors; and
- the consistency between EU actions in development cooperation and other EU policies that are likely to affect the partner country/region.

The final results of the mid-term evaluation are expected in the first quarter of 2020.

In the Sahel and Lake Chad region, the EUTF for Africa offered a swift response to changes in migratory routes that occurred in the course of the year, with more migrants taking the Western Mediterranean Route. This change in migratory routes led to an increasing need for protection, return and reintegration in countries such as Mauritania. The EUTF for Africa continued to support the UNHCR Evacuation Transit Mechanism (ETM,) which enables the protection, evacuation and resettlement of refugees stranded in Libya. It also supported the EU-IOM Joint Initiative to provide protection and voluntary return assistance to migrants in transit, and to help them reintegrate in their countries of origin. The Sahel and Lake Chad region addressed constraints on the labour market, such as youth employability and economic development in countries of departure and transit. The EUTF for Africa also continued its efforts to strengthen the resilience of local communities in the region by addressing food insecurity and malnutrition and improving access to basic services. Finally, EUTF for Africa actions helped to consolidate the support provided by the EU and other donors to the G5 Sahel group of countries (Burkina Faso, Chad, Mali, Mauritania and Niger).

## **SECTION 2 - PROGRAMMING, IMPLEMENTATION AND RESULTS (INCLUDING EVALUATIONS)**

### **2.1 Programming**

The identification of the priorities of the EUTF is the result of a thorough dialogue with African partners and relevant national and regional stakeholders. The process is based on a review of quantitative data (latest data available from numerous sources such as national statistics, IOM, Eurostat, Frontex, ACLED, HCR, FAO, World Bank, UNICEF and CILSS) as well as a qualitative analysis of the situation on the ground, based on the expertise developed by EU Delegations and its partners, constant dialogue with stakeholders and lessons learned from past projects. This enables a better understanding of local contexts and the identification of geographical areas and beneficiaries to be targeted and the most suitable implementing partners.

The EUTF addresses situations that are constantly evolving (migration flows are adapting to new routes, trafficking/smuggling networks adapt to new opportunities and border situations, terrorist groups make alliances, food security is seasonal and partly depends on climate) and needs to adapt. To do so, the EUTF can also rely on a research facility, to mobilise the best available research partners, enhance the knowledge and understanding



of the complex root causes of instability, insecurity, irregular migration and forced displacement, their drivers and underlying factors.

## 2.2 Operational Implementation

In 2018, the Sahel and Lake Chad window approved 15 new actions and one budgetary top-up, for a total of EUR 449.4 million, including contributions to cross-window actions. As of December 31, 2018, a total of 92 actions amounting to EUR 1.7 billion had been approved for this operational window, of which EUR 1.2 billion (72%) had been contracted. Member states and other donors contributed EUR 49 million to this window in 2018.

### AMOUNTS APPROVED IN 2018 (EUR million)

| COUNTRY              | . Greater economic and employment opportunities | Strengthening resilience | Improving migration management | Improved governance | Other        | TOTAL         |
|----------------------|-------------------------------------------------|--------------------------|--------------------------------|---------------------|--------------|---------------|
| <i>Burkina Faso</i>  |                                                 |                          |                                |                     |              |               |
| <i>Côte d'Ivoire</i> |                                                 |                          |                                | 30.00               |              | 30.00         |
| <i>Cameroon</i>      |                                                 |                          |                                |                     |              |               |
| <i>(The) Gambia</i>  | 23.00                                           |                          |                                |                     |              | 23.00         |
| <i>Mali</i>          |                                                 |                          |                                | 10.00               |              | 10.00         |
| <i>Mauritania</i>    |                                                 |                          |                                | 25.00               |              | 25.00         |
| <i>Niger</i>         | 7.60                                            |                          |                                | 10.00               |              | 17.60         |
| <i>Nigeria</i>       | 50.00                                           |                          |                                |                     |              | 50.00         |
| <i>Senegal</i>       |                                                 |                          |                                | 9.00                |              | 9.00          |
| <i>Chad</i>          |                                                 |                          |                                | 10.00               |              | 10.00         |
| <i>Regional</i>      | 15.00                                           | 70.00                    | 90.00                          | 5.00                | 10.00        | 190.00        |
| <i>Cross-Window</i>  |                                                 |                          | 71.00                          |                     | 13.80        | 84.80         |
| <b>TOTAL</b>         | <b>95.60</b>                                    | <b>70.00</b>             | <b>161.00</b>                  | <b>99.00</b>        | <b>23.80</b> | <b>449.40</b> |

The region still faces crucial challenges. The humanitarian crisis in the Lake Chad basin is among the most severe in the world, with more than 10 million people in urgent need of life-saving assistance and protection according to the United Nations Office for the Coordination of Humanitarian Affairs (OCHA).

In Mali, the upsurge in insecurity due to an unprecedented influx of radical armed groups has led to a spread of terrorist acts from the northern regions of Mali to the central and southern parts of the country. Consequently, the situation is worsening in the Mopti and Ségou regions while Burkina Faso and Niger are increasingly affected by the crisis. The security situation in Burkina Faso deteriorated, particularly in the North and the East. In addition to local insurgencies exacerbating intercommunal conflicts, Boko Haram remains active in the Lake Chad region,. In this fragile context, improving access to basic services and strengthening resilience remain difficult and bring to light the continued need for an integrated approach and a strong humanitarian-development nexus.

The EUTF for Africa offered a swift response to changes observed in the migratory routes in the course of the year, with more migrants taking the Western Mediterranean Route, leading to increasing protection needs in countries such as Mauritania. Changes in migration trends contributed to a significant drop of arrivals to Italy and an increase by 131% (64,298) of arrivals to Spain compared to 2017.

Moreover, EUTF for Africa actions helped consolidate the support provided by the EU and other donors to the G5 Sahel, as reflected during the Donors Coordination Conference for G5 Sahel Partners held in Nouakchott on December 6, 2018.

#### Greater economic and employment opportunities

In 2018, the European Commission accelerated the implementation of actions aimed at reducing incentives to irregular migration by creating employment and economic activities in countries and regions of origin and transit. In the Sahel and Lake Chad

window, the EUTF for Africa offers a tailor-made response to specific challenges addressing constraints on the labour market including youth employability and economic development in productive sectors. Approved actions are supporting 24,211 beneficiaries to increase their skills and employability through Technical and Vocational Education and Training (TVET) actions.

Previously approved actions have made substantial progress to support job creation for young people through "quick win" actions in areas of origin and transit in Guinea and Niger. It is estimated that 10,825 new jobs have been created in the region. The "Archipelago" programme was officially launched in Dakar in December 2018. It aims at matching skill gaps identified by local private sector with tailor-made training and mentoring schemes for the youth. The involvement of both African and European private sector is a strong asset and constitutes a major step forward in the public-private partnership.

The programme 'Building a future - Make it in the Gambia' adopted in 2018 already started in greater Banjul and other inland provinces, focusing on promoting social cohesion and attractive employment or self-employment in renewable energy, eco-tourism and modern farming. This programme targets 25,000 beneficiaries and will focus on returning migrants.

This year, actions in the region have put an additional focus on high intensity labour force activities to foster full labour market integration through on-the-job training, financial education and incentives for financial saving as well as access to entrepreneurial schemes,. A workshop on projects involving labour-intensive methods and on-the-job training was organized in Mauritania with the active participation of the International Labour Organization (ILO), the Belgian Development Agency (Enabel), Agence Française de Développement (AFD) and the UN Capital Development Fund (UNCDF). The event stressed the importance of skills acquisition (technical, entrepreneurial and financial) leading to professional insertion paths for the beneficiaries and the reinforcement of labour protection and safety measures in the private sector.

In 2018, the new Africa-Europe alliance for sustainable investment and jobs announced the generation of 10 million jobs in Africa in the next five years. The Sahel and Lake Chad window actions are in line with this target in complementarity with the European Investment Plan and other instruments.

### *Strengthening resilience of communities*

The Sahel and Lake Chad window aim to address food insecurity and malnutrition whilst improving access to basic services, promoting public services and long-term issues such as social cohesion and natural resource management. Resilience actions apply an agile and conflict-sensitive approach, capable of adapting to rapidly changing contexts. It addresses immediate and essential needs to bridge the gap between humanitarian aid and development cooperation.

The objective is also to build resilience by strengthening national capacities. Local authorities are involved at all stages of the project cycle. For instance, 730 Community Development Plans will be reviewed across the region.

Actions in this area take place predominantly in regions exposed to conflict and extreme poverty. In Far North Cameroon, water, hygiene and sanitation services are improved through diagnosis, monitoring and infrastructure maintenance, which will benefit 30,000 households. Under the programme *Promoting Stability in North East Nigeria*, 1,935 people already benefited from inter-community mediation and conflict sensitization such as awareness raising on the dangers of explosive remnants of war.

Resilience programmes include economic development projects particularly relevant to vulnerable groups and youth. In Northern Mali, the *RELAC II*<sup>54</sup> programme helped

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<sup>54</sup> Relance de l'économie et appui aux collectivités II (RELAC II)

relaunch the local economy and support local authorities by funding 87 local economic projects in the field of agriculture, livestock and fish farming in 28 communes in Gao and Timbuktu. In Mauritania, socio-economic activities have supported approximately 800 families amongst host communities and forcibly displaced persons with a plot of approximately 50 m<sup>2</sup> each. In addition, 43 Malian refugee students from the Mbera refugee camp received scholarships to continue their university studies in Nouakchott.

As a direct response to the request from Heads of State of the G5 Sahel, the EUTF for Africa adopted the *Regional Emergency Programme* to address urgent needs in border areas. Instigated by the G5 Sahel Permanent Secretariat at the Extraordinary Summit of Heads of State held in Nouakchott in July 2018, it forms part of the *Sahel Priority Investment Programme (PIP)*. Developed jointly with the G5 Sahel Permanent Secretariat within the framework of the Sahel Alliance, the programme offers a regional response to improve living conditions, access to water, resilience and social cohesion of vulnerable populations in the most fragile areas.

### Improved migration management

In line with the commitments taken at the Valetta Summit in 2015 and the AU-EU Summit in Abidjan in 2017, the Sahel and Lake Chad window continues to support the UN High Commissioner for Refugees (UNHCR) Evacuation Transit Mechanism (ETM) enabling the protection, evacuation and resettlement of refugees stranded in Libya, as well as the EU-IOM Joint Initiative providing protection, voluntary return assistance to migrants in transit and reintegration in the countries of origin.

Between September 2017 and December 2018, 2,202 persons have been evacuated from Libya to Niger in the frame of the ETM. A total of 3,719 individuals have been proposed for resettlement from Libya and Niger to 12 countries. 1,598 refugees have departed for resettlement from Niger and Libya to Belgium, Canada, Finland, France, Germany, the Netherlands, Sweden, Switzerland, the United Kingdom and the United States.

In 2018, the EUTF for Africa continued to step-up efforts in that sector by approving the programme *Protection and sustainable solutions for migrants and refugees along the Central Mediterranean route* amounting to EUR 135 million for the Sahel and Lake Chad window. It will enable the International Organization for Migration (IOM) and the United Nations High Commissioner for Refugees (UNHCR) to continue their activities in the field. Additional protection measures for the most vulnerable groups, in particular host communities, are envisaged in actions adopted this year. With a view to enhancing legal mobility, a complementary programme to the ongoing Erasmus + in West Africa will reinforce student and academic staff mobility in the Sahel and Lake Chad region and expand these opportunities to the Horn of Africa.

## **2.3 Results**

In 2017, the Trust Fund has achieved significant results and has been able to better demonstrate them. These results are illustrated in the above sections. As part of the approach of ensuring maximum transparency, these results and more are publicised on the EUTF's new website and on the AKVO RSR platform.

In 2018, the EUTF for Africa designed a regional Monitoring and Learning System (MLS) for the Horn of Africa and the Sahel and Lake Chad). The system gathers primary data from all projects on a quarterly basis. The information is analysed and delivered in quarterly reports which enables the European Commission to showcase results early on in the implementation process and analyse the way in which the Trust Fund is reaching its objectives. It also includes a learning component to capture and share more qualitative information on projects' approaches. The detail of results achieved by individual project is also publicly available on AKVO RSR, the IATI complaint platform system which ensures great transparency on the results of the on-going EUTF for Africa projects results.

In the Sahel and Lake Chad, the Monitoring and Learning System was set up in October 2018 to ensure an harmonised approach across the EUTF for Africa and consistent data aggregation. It has been possible to capitalize on the existing CAD (Collect, Analyse, Disseminate) approach already in place. Both the monitoring and learning components of the system are conceived in synergy with the existing tools used for the collection, analysis and dissemination of data, including the AKVO RSR platform. Field missions to the Sahel and Lake Chad countries are being carried-out by the European Commission to ensure appropriation of the Monitoring and Learning System across all involved stakeholders. The first MLS report for the Sahel and Lake Chad window will be published in the first half of 2019.

As of December 2018, 62 EUTF for Africa projects were selected for Results-Oriented Monitoring (ROM) reviews, of which 36 were fully completed. These reviews consist of assessments conducted by external experts according to four DAC criteria: relevance, efficiency, effectiveness and sustainability. They cover all three regions of the EUTF for Africa with 38 projects assessed in the Horn of Africa, 20 in the Sahel & Lake Chad and four in the North of Africa. A specific ROM-EUTF for Africa consolidated report will be published in early 2019 based on the reviews already available. It will present an overview of the ROM reviews main findings as well as lessons learnt and recommendations for future project implementation.

## 2.4 Communication

The European Commission is committed to ensuring transparency and to facilitate a clear understanding of programmes implemented under the EUTF for Africa. On top of Operational Committees and Board meetings, the operational and financial situation of the EUTF for Africa was presented to the European Parliament (BUDG, CONT and DEVE committees), the Council (CODEV and ACP working groups; EDF and DCI committees) and the ACP-EU inter-parliamentary assembly. The EUTF for Africa teams have regular in-depth exchanges with institutional partners and implementing agencies with which they maintain a dynamic dialogue through the Practitioners' Network for Development Cooperation.

EUTF for Africa programmes were showcased during the European Development Days in June in Brussels through a session entitled "Women on The Move: Stories of Resilience and Reintegration" as part of the EU-IOM Joint Initiative for Migrant Protection and Reintegration.

Earlier in 2018, EUTF for Africa actions in support of stabilisation and development in the G5 Sahel<sup>55</sup> region were highlighted at the High-Level International Conference on the Sahel, which confirmed the international community's political commitment to the Sahel countries.

A photo exhibition presenting the EU's support to G5 Sahel took place in Nouakchott in December 2018 and was inaugurated by the European Commissioner for International Cooperation and Development in the presence of four heads-of-state of G5 countries. This exhibition illustrated the work undertaken in the areas of food security, access to drinking water, access to basic services and peaceful coexistence of populations in the most vulnerable regions of the Sahel. It will tour in five African countries and in Brussels in 2019.

Finally, in 2018, the EUTF for Africa website gained considerable importance and helped to make EUTF for Africa activities known with more than 71,000 visits and 212,000 pages viewed. The overall content has considerably increased and now includes all the action documents as well as regular updates on ongoing programmes and information on the general state-of-play of the EUTF for Africa updated weekly. On social networks, the #AfricaTrustFund has been mentioned more than 3,000 times.

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<sup>55</sup> Burkina Faso, Chad, Mali, Mauritania, and Niger

## SECTION 3 – FINANCIAL REPORT<sup>56</sup>

### 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 2018. 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 %

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 yet been officially confirmed by a Contribution Certificate).
- Contributions certified: contributions supported by a Certificate of the external contributor.
- Contributions received: contributions received in the EUTF for Africa bank account, on the basis of which the amount available for commitment (i.e. the total amount of legal obligations that can be incurred) and the amount available for payment are subsequently established in the EUTF for Africa accounting system (ABAC). As of 31 December 2018, EUR 461 million had been received. Contributions received in currencies other than EUR are registered using the European Commission's official exchange rate.

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 EUTF for Africa accounting system (ABAC). As of 31 December 2018, an amount available for commitments of EUR 3 980 million had been made available in the EUTF for Africa accounting system (ABAC).
- Contributions received: contributions received in the EUTF for Africa bank account, on the basis of which the amount available for payment is subsequently established in the EUTF for Africa accounting system (ABAC). As of 31 December 2018, an amount available for payment of EUR 816 million had been made available in the EUTF for Africa accounting system (ABAC).

Interest generated by cash received in the EUTF for Africa bank account is shown in section III of Table B

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<sup>56</sup> Draft annual accounts of the EU Trust Fund will be annexed to the AAR of the AOD.

**Table A: EUTF for Africa contributions from external contributors**

| A = Country                        | Contributions pledged (EUR) | Contributions certified (EUR) |                     |                   |                    | Contributions received (EUR) |
|------------------------------------|-----------------------------|-------------------------------|---------------------|-------------------|--------------------|------------------------------|
|                                    | TOTAL                       | TOTAL                         | Allocated by window |                   |                    | As 31/12/2018                |
|                                    |                             |                               | SAH (A)             | HOA (B)           | NOA (C )           | Total                        |
| Austria                            | 7.000.000                   | 7.000.000                     | 0                   | 3.000.000         | 4.000.000          | 7.000.000                    |
| Belgium                            | 12.000.000                  | 12.000.000                    | 7.500.000           | 500.000           | 4.000.000          | 11.000.000                   |
| Bulgaria                           | 550.000                     | 550.000                       | 220.000             | 220.000           | 110.000            | 550.000                      |
| Croatia                            | 600.000                     | 600.000                       | 300.000             | 100.000           | 200.000            | 600.000                      |
| Cyprus                             | 100.000                     | 100.000                       |                     |                   | 100.000            | 100.000                      |
| Czech Republic                     | 10.411.624                  | 10.411.624                    | 0                   | 740.000           | 9.671.624          | 10.411.624                   |
| Denmark                            | 30.156.533                  | 30.156.533                    | 8.470.469           | 9.075.047         | 12.611.017         | 20.109.244                   |
| Estonia                            | 1.600.000                   | 1.600.000                     | 0                   | 0                 | 1.600.000          | 1.600.000                    |
| Finland                            | 5.000.000                   | 5.000.000                     | 1.000.000           | 3.000.000         | 1.000.000          | 5.000.000                    |
| France                             | 9.000.000                   | 9.000.000                     | 7.200.000           | 1.200.000         | 600.000            | 9.000.000                    |
| Germany                            | 182.500.000                 | 182.500.000                   | 64.600.000          | 1.200.000         | 116.700.000        | 174.500.000                  |
| Hungary                            | 9.450.000                   | 9.450.000                     | 0                   | 700.000           | 8.750.000          | 9.450.000                    |
| Ireland                            | 15.000.000                  | 15.000.000                    | 4.800.000           | 7.800.000         | 2.400.000          | 8.900.000                    |
| Italy                              | 112.000.000                 | 112.000.000                   | 94.000.000          | 7.000.000         | 11.000.000         | 112.000.000                  |
| Latvia                             | 600.000                     | 600.000                       | 20.000              | 20.000            | 560.000            | 600.000                      |
| Lithuania                          | 400.000                     | 400.000                       | 20.000              | 20.000            | 360.000            | 400.000                      |
| Luxembourg                         | 3.100.000                   | 3.100.000                     | 3.000.000           | 100.000           |                    | 3.100.000                    |
| Malta                              | 475.000                     | 475.000                       | 0                   | 125.000           | 350.000            | 325.000                      |
| Netherlands                        | 26.362.000                  | 26.362.000                    | 3.000.000           | 13.362.000        | 10.000.000         | 26.362.000                   |
| Norway                             | 15.026.178                  | 15.026.178                    | 4.749.147           | 6.114.617         | 4.162.414          | 15.026.178                   |
| Poland                             | 10.550.748                  | 10.550.748                    | 0                   | 1.100.000         | 9.450.748          | 10.550.748                   |
| Portugal                           | 5.000.000                   | 5.000.000                     | 2.455.000           | 180.000           | 2.365.000          | 5.000.000                    |
| Romania                            | 100.000                     | 100.000                       | 40.000              | 40.000            | 20.000             | 100.000                      |
| Slovakia                           | 10.350.000                  | 10.350.000                    | 700.000             | 300.000           | 9.350.000          | 10.350.000                   |
| Slovenia                           | 100.000                     | 100.000                       | 40.000              | 40.000            | 20.000             | 100.000                      |
| Spain                              | 9.000.000                   | 9.000.000                     | 7.200.000           | 1.200.000         | 600.000            | 9.000.000                    |
| Sweden                             | 3.000.000                   | 3.000.000                     | 1.200.000           | 1.200.000         | 600.000            | 3.000.000                    |
| Switzerland                        | 4.100.000                   | 4.100.000                     | 1.640.000           | 1.640.000         | 820.000            | 4.100.000                    |
| United Kingdom                     | 6.000.000                   | 6.000.000                     | 0                   | 3.000.000         | 3.000.000          | 2.800.000                    |
| <b>Total External Contribution</b> | <b>489.532.083</b>          | <b>489.532.083</b>            | <b>212.154.615</b>  | <b>62.976.665</b> | <b>214.400.802</b> | <b>461.034.793</b>           |

**Table B. EUTF for Africa contributions from the EU and EDF budgets**

| B = Programme                                                            | Contributions pledged (EUR)  | Contributions certified (EUR) |                     |               |             | Contributions received (EUR) |
|--------------------------------------------------------------------------|------------------------------|-------------------------------|---------------------|---------------|-------------|------------------------------|
|                                                                          |                              | All windows                   | Allocated by window |               |             | As 31/12/2018                |
|                                                                          |                              |                               | SAH (A)             | HOA (B)       | NOA (C)     | Total                        |
| Reserve of the 11 <sup>th</sup> EDF                                      | 1.000.000.000                | 1.000.000.000                 | 666.666.667         | 333.333.333   |             | 103.513.800                  |
| RIP West Africa 11 <sup>th</sup> EDF                                     | 200.000.000                  | 200.000.000                   | 200.000.000         |               |             | 200.000.000                  |
| RIP Central Africa 11 <sup>th</sup> EDF                                  | 10.000.000                   | 10.000.000                    | 10.000.000          |               |             | 10.000.000                   |
| RIP EASAI0 11 <sup>th</sup> EDF                                          | 50.000.000                   | 50.000.000                    |                     | 50.000.000    |             | 50.000.000                   |
| NIP ET 11 <sup>th</sup> EDF                                              | 30.000.000                   | 30.000.000                    |                     | 30.000.000    |             | 30.000.000                   |
| DG NEAR                                                                  | 500.000                      | 500.000                       |                     |               | 500.000     | 500.000                      |
| DG NEAR                                                                  | 200.000.000                  | 198.811.675                   |                     |               | 198.811.675 |                              |
| DG NEAR                                                                  | 25.000.000                   | 25.000.000                    |                     |               | 25.000.000  | 25.000.000                   |
| DG ECHO                                                                  | 50.000.000                   | 30.000.000                    | 12.000.000          | 12.000.000    | 6.000.000   | 20.000.000                   |
| Special Support Programme for the South Sudan Development Plan           | 86.400.000                   | 86.400.000                    |                     | 86.400.000    |             | 86.400.000                   |
| El Nino Horn of Africa - Development Cooperation Instrument (DCI) Food   | 23.000.000                   | 23.000.000                    |                     | 23.000.000    |             | 23.000.000                   |
| El Nino Horn of Africa - Reserve of the 11 <sup>th</sup> EDF             | 43.500.000                   | 43.500.000                    |                     | 43.500.000    |             | 43.500.000                   |
| El Nino SAHEL DCI FOOD                                                   | 10.000.000                   | 10.000.000                    | 10.000.000          |               |             | 10.000.000                   |
| El Nino SAHEL EDF                                                        | 25.000.000                   | 25.000.000                    | 25.000.000          |               |             |                              |
| DCI DEVCO B - Migration                                                  | 25.000.000                   | 25.000.000                    | 10.000.000          | 10.000.000    | 5.000.000   | 25.000.000                   |
| Sudan Special Measure                                                    | 100.000.000                  | 100.000.000                   |                     | 100.000.000   |             | 100.000.000                  |
| Reserve of the 11 <sup>th</sup> EDF                                      | 500.000.000                  | 500.000.000                   | 368.000.000         | 132.000.000   |             |                              |
| DCI PANAF                                                                | 25.000.000                   | 25.000.000                    | 10.000.000          | 10.000.000    | 5.000.000   | 25.000.000                   |
| RIP EASAI0 - IGAD Peace and Security envelope EDF                        | 45.000.000                   | 45.000.000                    |                     | 45.000.000    |             |                              |
| NIP Somalia EDF                                                          | 200.000.000                  | 200.000.000                   |                     | 200.000.000   |             |                              |
| DG HOME                                                                  | 100.000.000                  | 100.000.000                   | 10.000.000          | 10.000.000    | 80.000.000  | 5.000.000                    |
| DCI MIGRATION                                                            | 230.000.000                  | 230.000.000                   | 140.000.000         | 60.000.000    | 30.000.000  | 50.000.000                   |
| DCI MIGRATION                                                            | 29.500.000                   | 29.500.000                    | 20.500.000          | 9.000.000     |             |                              |
| DCI Food                                                                 | 10.000.000                   | 10.000.000                    |                     | 10.000.000    |             | 10.000.000                   |
| EDF Special Support Programme for South Sudan                            | 24.533.858                   | 24.533.858                    |                     | 24.533.858    |             |                              |
| Reserve of the 11 <sup>th</sup> EDF                                      | 500.000.000                  | 500.000.000                   | 375.000.000         | 125.000.000   |             |                              |
| RIP and NIP 11 <sup>th</sup> EDF                                         | 150.000.000                  | 150.000.000                   |                     | 150.000.000   |             |                              |
| DG NEAR                                                                  | 27.733.626                   | 27.733.626                    |                     |               | 27.733.626  |                              |
| Total EC Contribution                                                    | 3.720.167.484                | 3.698.979.159                 | 1.857.166.667       | 1.463.767.191 | 378.045.301 | 816.913.800                  |
|                                                                          | Contributions pledged (EUR)  | Contributions certified (EUR) |                     |               |             | Contributions received (EUR) |
|                                                                          |                              | All windows                   | SAH (A)             | HOA (B)       | NOA (C)     |                              |
| Total A + B :                                                            | 4.209.699.567                | 4.188.511.242                 | 2.069.321.282       | 1.526.743.856 | 592.446.103 | 1.277.948.593                |
| C = Interest generated by cash received in Trust fund bank account       |                              |                               |                     |               |             |                              |
| 2015 Bank Interest                                                       |                              |                               |                     |               |             | 2.292                        |
| 2016 Q1 & Q2 Bank Interest                                               |                              |                               |                     |               |             | 44.675                       |
| 2016 Q3 & Q4 Bank Interest                                               |                              |                               |                     |               |             | 7.460                        |
| 2017 Q1 & Q2 Bank Interest                                               |                              |                               |                     |               |             | 586                          |
| 2017 Q3 & Q4 Bank Interest                                               |                              |                               |                     |               |             | 1.046                        |
| 2018 Q1 & Q2 Bank Interest                                               |                              |                               |                     |               |             | 1.288                        |
| 2018 Q3 & Q4 Bank Interest                                               | WILL BE CONFIRMED IN Q1 2019 |                               |                     |               |             |                              |
| Cumulated interest generated by cash received in Trust fund bank account |                              |                               |                     |               |             | 57.346                       |
| Total A + B + C :                                                        |                              |                               |                     |               |             | 1.278.005.939                |



### 3.2. Amounts paid

The table below shows the amounts paid during the reporting period by budget implementation modalities and split by TF window.

|                                        |                                                      | Total Payments made |      |                   |      |
|----------------------------------------|------------------------------------------------------|---------------------|------|-------------------|------|
|                                        |                                                      | A                   |      |                   |      |
|                                        |                                                      | Nr. of payments     | %    | Paid Amount (EUR) | %    |
| W HOA                                  | Grants in Direct Management                          | 29                  | 32%  | 43.595.864,55     | 26%  |
|                                        | Budget Support                                       | 1                   | 1%   | 15.000.000,00     | 9%   |
|                                        | Procurement in Direct Management                     | 32                  | 35%  | 8.259.653,22      | 5%   |
|                                        | Indirect Management with International Organizations | 19                  | 21%  | 46.396.871,85     | 27%  |
|                                        | Indirect Management with Development Agencies        | 10                  | 11%  | 55.709.565,96     | 33%  |
| W HOA                                  |                                                      | 91                  | 33%  | 168.961.955,58    | 30%  |
| W HOA,W REG                            | Procurement in Direct Management                     | 1                   | 100% | 226.347,00        | 100% |
| W HOA,W REG                            |                                                      | 1                   | 0%   | 226.347,00        | 0%   |
| W NAFR                                 | Grants in Direct Management                          | 4                   | 19%  | 758.618,48        | 1%   |
|                                        | Procurement in Direct Management                     | 5                   | 24%  | 907.917,05        | 1%   |
|                                        | Indirect Management with International Organizations | 7                   | 33%  | 56.398.151,74     | 71%  |
|                                        | Indirect Management with Development Agencies        | 4                   | 19%  | 14.274.860,30     | 18%  |
|                                        | Other Contracts/Payments                             | 1                   | 5%   | 6.828.133,44      | 9%   |
| W NAFR                                 |                                                      | 21                  | 8%   | 79.167.681,01     | 14%  |
| W OTH                                  | Other Contracts/Payments                             | 2                   | 100% | 15.752.174,00     | 100% |
| W OTH                                  |                                                      | 2                   | 1%   | 15.752.174,00     | 3%   |
| W REG                                  | Procurement in Direct Management                     | 2                   | 100% | 228.279,00        | 100% |
| W REG                                  |                                                      | 2                   | 1%   | 228.279,00        | 0%   |
| W REG SAHEL                            | Procurement in Direct Management                     | 1                   | 100% | 299.700,00        | 100% |
| W REG SAHEL                            |                                                      | 1                   | 0%   | 299.700,00        | 0%   |
| W REG SAHEL,W SAHEL                    | Indirect Management with International Organizations | 1                   | 100% | 9.066.846,00      | 100% |
| W REG SAHEL,W SAHEL                    |                                                      | 1                   | 0%   | 9.066.846,00      | 2%   |
| W REG W HOA,W REG W NAFR,W REG W SAHEL | Other Contracts/Payments                             | 1                   | 100% | 134.000,00        | 100% |
| W REG W HOA,W REG W NAFR,W REG W SAHEL |                                                      | 1                   | 0%   | 134.000,00        | 0%   |
| W SAHEL                                | Grants in Direct Management                          | 31                  | 26%  | 53.028.136,40     | 18%  |
|                                        | Budget Support                                       | 10                  | 8%   | 56.250.000,00     | 20%  |
|                                        | Procurement in Direct Management                     | 36                  | 30%  | 17.562.289,86     | 6%   |
|                                        | Indirect Management with International Organizations | 21                  | 18%  | 62.045.651,46     | 22%  |
|                                        | Indirect Management with Development Agencies        | 21                  | 18%  | 98.418.688,66     | 34%  |
|                                        | Other Contracts/Payments                             | 1                   | 1%   | 3.000,00          | 0%   |
| W SAHEL                                |                                                      | 120                 | 43%  | 287.307.766,38    | 51%  |
| W SAHEL EAC                            | Cross-subdelegations given by DEVCO to other DGs     | 40                  | 100% | 3.976.000,00      | 100% |
| W SAHEL EAC                            |                                                      | 40                  | 14%  | 3.976.000,00      | 1%   |
| Total Expenditure:                     |                                                      | 280                 | 100% | 565.120.748,97    | 100% |

Total amount paid for the **Sahel and Lake Chad window** was **EUR 300 million for 2018**. The total amount paid summarised by window are presented in the table below:



| Expense type                       | Window              | Paid                  |
|------------------------------------|---------------------|-----------------------|
| Administrative                     | SAHEL and Lake Chad | 75.471,53             |
| Administrative                     | Horn of Africa      | 60.521,88             |
| Administrative                     | North of Africa     | 6.854.933,44          |
| Administrative                     | Others              | 15.752.174,00         |
| <b>Administrative</b>              |                     | <b>22.743.100,85</b>  |
| Operational                        | SAHEL and Lake Chad | 300.628.440,85        |
| Operational                        | Horn of Africa      | 169.181.380,70        |
| Operational                        | North of Africa     | 72.339.547,57         |
| Operational                        | Others              | 228.279,00            |
| <b>Operational</b>                 |                     | <b>542.377.648,12</b> |
| Administrative and Operational     | SAHEL and Lake Chad | 300.703.912,38        |
| Administrative and Operational     | Horn of Africa      | 169.241.902,58        |
| Administrative and Operational     | North of Africa     | 79.194.481,01         |
| Administrative and Operational     | Others              | 15.980.453,00         |
| <b>Total ADMIN AND OPERATIONAL</b> |                     | <b>565.120.748,97</b> |

### 3.3. Beneficiaries and amounts contracted

The table below provides a summary of the number of contracts and contracted amounts by window in charge. Total amount contracted for the **Sahel and Lake Chad window was EUR 368 million for 2018**. The details can be found in annexe.

|                                    | EUTF for Africa  |             |                         |             |
|------------------------------------|------------------|-------------|-------------------------|-------------|
|                                    | Nr. of contracts | %           | Contracted amount (EUR) | %           |
| <b>SAHEL and Lake Tchad Window</b> | 92               | 49%         | 368.848.583             | 35%         |
| <b>Horn of Africa Window</b>       | 72               | 39%         | 439.372.256             | 42%         |
| <b>North of Africa window</b>      | 18               | 10%         | 159.649.424             | 15%         |
| <b>W OTH* and W REG**</b>          | 4                | 2%          | 80.957.909              | 8%          |
| <b>TOTAL</b>                       | <b>186</b>       | <b>100%</b> | <b>1.048.828.173</b>    | <b>100%</b> |

\* W OTH relates to administrative commitments covering staff and related costs

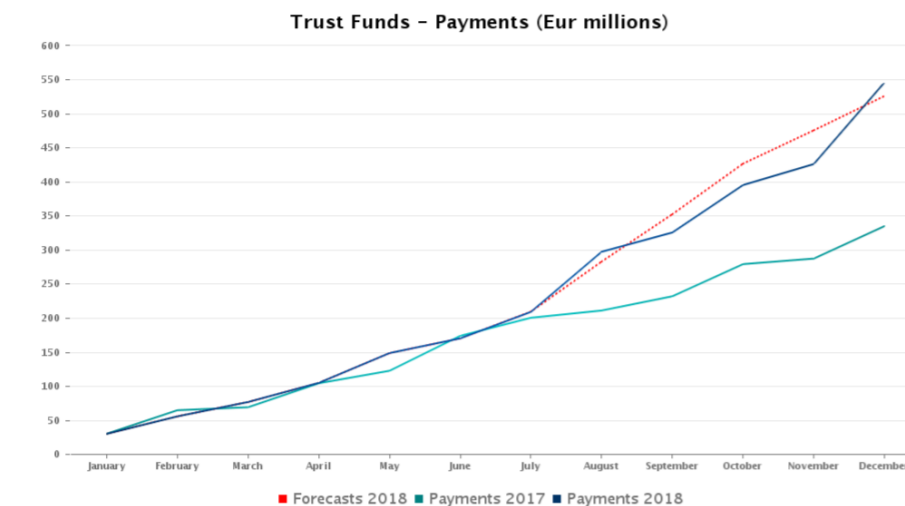
\*\*W REG relates to commitments that pertain to all three windows of the TF

### 3.4. KPI analysis

This is the first year that KPIs 1, 2 and 3 are calculated for the EUTF. And it is to be noted that a specificity of the EUTF, in comparison with the EDF or the EU BUDGET, is that contributions proceeding from EUTF donors are not fixed in advance and the overall yearly allocation is constantly evolving.

The KPI analysis shows that the EUTF **Sahel and Lake Chad** window underperformed on KPI 1, KPI 2, KPI3, which compare actual amounts paid, contracted and decided to date to the forecasted amounts at the beginning of the year (1.01.2018). Whilst for Decisions the KPI was 171%, the Contracts performance was of the 198%, and the Payments performance of 84%, the latter missing the KPI threshold by 6%.

During the year, several actions were undertaken to improve the performance for both windows. Revised amounts were provided during the mid-year BPC exercise (30.06.2018), from that point onwards the discrepancy between actuals and forecasts was considerably reduced. This can be illustrated by the graph below that shows the revised 2018 forecast and annual payments as of December 2018 (this graph includes both Sahel and Horn of Africa figures).



The result for the 'Ineligible amounts identified by ex-ante controls as a % of amount claimed' is below the benchmark for both windows as there have been only a small number of interim and final reports and thus the population taken into account for this indicator is small.

## SECTION 4 – MANAGEMENT AND INTERNAL CONTROL

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 Cooperation and Development (DEVCO) for the management and implementation of its operations are equally applicable to the EUTF for Africa.

For the North of Africa window the Directorate-General for Neighbourhood and Enlargement Negotiations (NEAR) benefits from a sub delegation of DEVCO so that the EU Financial Regulation and the rules and procedures developed by the latter for the management and implementation of its operations are applicable to this window.

Once approved by the Operational Committee, actions are implemented in accordance with the implementing procedures provided for in the applicable Commission rules and regulations, including those applicable to EDF.

As per the Constitutive Agreement of the EUTF for Africa and given its objective to operate in a crisis and post-crisis situation, flexible procedures appropriate to the local environment are used to ensure that the Fund is effective and responsive to the needs identified. These procedures are in accordance with the FR provisions and are set up in DEVCO and NEAR financial guides. Their use needs to be justified on a case by case basis. A register of exceptions, derogations and prior approvals granted under the EUTF for Africa together with non-compliance events detected during the year is kept.

Project implementation is foreseen in direct management where the EUTF for Africa is the Contracting Authority and signs procurement and grant contracts or in indirect management by which project implementation is delegated to a third party, a EU Member State Agency or International Organisation. Candidate entities to be entrusted with budget-implementation tasks have to demonstrate a level of financial management and protection of the EU's financial interest equivalent to that of the Commission. International Organisations and Member States Agencies have to provide Management declarations on the use of the funds they are entrusted with.

Ex-ante controls are carried out by the EUTF for Africa staff for all

operations/transactions carried out under the EUTF for Africa.

In line with DEVCO and NEAR contractual models and audit policy, audits/expenditure verifications are either foreseen in contracts or can be launched by the EUTF for Africa of its own volition based on a risk analysis. An annual audit and verification plan for the EUTF for Africa was drawn-up for year 2017.

In 2018 the EUTF was included in the Annual Audit Plan of the Directorate General. A total of 19 contracts/projects under the EUTF were selected for audit and/or financial verification under DEVCO's Annual Audit Plan 2018.

In 2017 and 2018 the EUTF for Africa was also included in the "Residual Error Rate" exercise (ex-post controls) as are other programs/instruments managed by DEVCO and NEAR.

The EUTF for Africa accounts are also subject to an annual external audit.

The EUTF for Africa Managers take into account reports and recommendations of the different control bodies, notably the IAS and Court of Auditors, for the purpose of providing an assessment of the effectiveness of risk management, control and governance processes, in addition to the results of the audits carried out at the level of contractors/beneficiaries.

The European Anti-Fraud Office (OLAF) exercises the same powers over the EUTF for Africa in its entirety, including its governance bodies and the representatives of donors and observers participating in such bodies, as it does in respect of other activities of the Commission.

## 4.1. Control results

### 4.1.1. Control effectiveness as regards legality and regularity

#### 4.1.1.1. Results of ex-ante controls

As of the end of 2018, for all windows combined, the ex-ante controls had detected a total of M EUR 2.2 of expenditure that were ineligible.

Overview of results of ex-ante controls for the all windows:

|                                                      | Africa             |                       |                     |                   |                     |
|------------------------------------------------------|--------------------|-----------------------|---------------------|-------------------|---------------------|
|                                                      | Number of invoices | Gross Amount          | Not Eligible        | Credit Note       | Total Not Eligible  |
| Grants in Direct Management                          | 26                 | 49,124,306.08         | 688,801.25          | 0.00              | 688,801.25          |
| Budget Support                                       | 5                  | 72,500,000.00         | 1,250,000.00        | 0.00              | 1,250,000.00        |
| Procurement in Direct Management                     | 42                 | 11,154,225.14         | 0.00                | 267,411.48        | 267,411.48          |
| Indirect Management with International Organizations | 9                  | 11,409,775.12         | 0.00                | 0.00              | 0.00                |
| Indirect Management with Development Agencies        | 7                  | 12,447,921.03         | 4,586.67            | 0.00              | 4,586.67            |
| Other Contracts/Payments                             | 5                  | 22,717,307.44         | 0.00                | 0.00              | 0.00                |
| <b>Total</b>                                         | <b>94</b>          | <b>179,353,534.81</b> | <b>1,943,387.92</b> | <b>267,411.48</b> | <b>2,210,799.40</b> |

Overview of results of ex-ante controls split by window and by expenditure type:

|             |                                                      | Africa             |                |              |             |                    |                |
|-------------|------------------------------------------------------|--------------------|----------------|--------------|-------------|--------------------|----------------|
|             |                                                      | Number of invoices | Gross amount   | Not Eligible | Credit Note | Total Not Eligible | % Not Eligible |
| W HOA       | Grants in Direct Management                          | 7                  | 9.342.343,30   | 164.616,30   | 0,00        | 164.616,30         | 1,76%          |
|             | Budget Support                                       | 1                  | 15.000.000,00  | 0,00         | 0,00        | 0,00               | 0,00%          |
|             | Procurement in Direct Management                     | 18                 | 7.002.397,53   | 0,00         | 190.061,48  | 190.061,48         | 2,71%          |
|             | Indirect Management with International Organizations | 1                  | 6.921,88       | 0,00         | 0,00        | 0,00               | 0,00%          |
|             | Indirect Management with Development Agencies        | 1                  | 2.171.200,71   | 506,24       | 0,00        | 506,24             | 0,02%          |
| W HOA       |                                                      | 28                 | 33.522.863,42  | 165.122,54   | 190.061,48  | 355.184,02         | 1,06%          |
| W NAFR      | Procurement in Direct Management                     | 2                  | 226.353,65     | 0,00         | 0,00        | 0,00               | 0,00%          |
|             | Other Contracts/Payments                             | 1                  | 6.828.133,44   | 0,00         | 0,00        | 0,00               | 0,00%          |
| W NAFR      |                                                      | 3                  | 7.054.487,09   | 0,00         | 0,00        | 0,00               | 0,00%          |
| W OTH       | Other Contracts/Payments                             | 2                  | 15.752.174,00  | 0,00         | 0,00        | 0,00               | 0,00%          |
| W OTH       |                                                      | 2                  | 15.752.174,00  | 0,00         | 0,00        | 0,00               | 0,00%          |
| W REG       | Procurement in Direct Management                     | 1                  | 45.611,00      | 0,00         | 0,00        | 0,00               | 0,00%          |
| W REG       |                                                      | 1                  | 45.611,00      | 0,00         | 0,00        | 0,00               | 0,00%          |
| All windows | Other Contracts/Payments                             | 1                  | 134.000,00     | 0,00         | 0,00        | 0,00               | 0,00%          |
| ALL WINDOWS |                                                      | 1                  | 134.000,00     | 0,00         | 0,00        | 0,00               | 0,00%          |
| W SAHEL     | Grants in Direct Management                          | 19                 | 39.781.962,78  | 524.184,95   | 0,00        | 524.184,95         | 1,32%          |
|             | Budget Support                                       | 4                  | 57.500.000,00  | 1.250.000,00 | 0,00        | 1.250.000,00       | 2,17%          |
|             | Procurement in Direct Management                     | 21                 | 3.879.862,96   | 0,00         | 77.350,00   | 77.350,00          | 1,99%          |
|             | Indirect Management with International Organizations | 8                  | 11.402.853,24  | 0,00         | 0,00        | 0,00               | 0,00%          |
|             | Indirect Management with Development Agencies        | 6                  | 10.276.720,32  | 4.080,43     | 0,00        | 4.080,43           | 0,04%          |
|             | Other Contracts/Payments                             | 1                  | 3.000,00       | 0,00         | 0,00        | 0,00               | 0,00%          |
| W SAHEL     |                                                      | 59,00              | 122.844.399,30 | 1.778.265,38 | 77.350,00   | 1.855.615,38       | 1,51%          |
| All windows | TOTAL                                                | 94                 | 179.353.534,81 | 1.943.387,92 | 267.411,48  | 2.210.799,40       | 1,21%          |

#### 4.1.1.2. Results of external audits

The annual external audit of accounts of the EUTF Africa for years 2016 to 2018 were concluded satisfactorily. With regards to year 2019 an external audit of the accounts is currently in preparation.

#### 4.1.2. Fraud prevention and detection<sup>57</sup>

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 Performance Audit of the EUTF for Africa was launched by the ECA in early November 2017 and the final report issued at the end of 2018.

<sup>57</sup> EU Trust Funds are included in the anti-fraud strategy of the DG of the Authorising Officer in charge.

In summary the ECA concluded that the EUTF for Africa is a flexible tool facing unprecedented challenges and that, compared to traditional instruments, the EUTF for Africa is faster in launching projects and has managed to speed up the signing of contracts and making advance payments. The ECA states however that projects face similar challenges as traditional instruments that delay their implementation.

The ECA makes a number of recommendations aiming at:

- improve the quality of the objectives of the EUTF for Africa,
- revise the selection procedure for projects,
- take measures to speed up implementation,
- improve the monitoring of the EUTF for Africa.

The EUTF Africa has taken duly note of the ECA recommendations and will take appropriate measures to address them in due course.

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, derogations and non-compliance events that occurred during the reporting period have been registered and documented.

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 reductions of deadlines 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.

Some cases of non-compliant event were detected (i.e. for instance signature of an agreement prior to the final reservation of funds or with a reservation of funds of different amount of the agreement in question). They were however identified and duly corrected and reported.

While many of the actions approved to date are still at an early stage of implementation, some of them have just started their cruising speed. 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.

## SECTION 5 – ANNEXES

### Annexe 1 - Annexe for section 3.3 "Beneficiaries and amounts contracted"

| Local Position | Contract Category                                    | Complete Name                       | Com L2 User Reference                                                                                                                                                                                               | Com L2 Accepted Amount (Eur) |
|----------------|------------------------------------------------------|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| W HOA          | Budget Support                                       | SOOMAALIYA JUMHURIYYAT AS SUMAL* RE | T05-EUTF-HOA-SO-59.02 FINANCING AGREEMENT STATE AND RESILIENCE BUILDING CONTRACT - BUDGET SUPPORT                                                                                                                   | 92.000.000,00                |
| W HOA          | Grants in Direct Management                          | STICHTING CARE NEDERLAND*           | T05-EUTF-HOA-ET-01-09 - INNOVATION IN WATER DEVELOPMENT BORENA ZONE OROMOYA REGIONAL STATE (RESET II)                                                                                                               | 1.362.000,00                 |
| W HOA          | Grants in Direct Management                          | SAVE THE CHILDREN ITALIA ONLUS ASSO | T05-EUTF-HOA-ET-24-3 YOUTH EMPOWERMENT FOR SUCCESSFUL TRANSITIONS TO DECENT WORK IN AMHARA AND SOMALI REGIONS OF ETHIOPIA                                                                                           | 5.000.000,00                 |
| W HOA          | Grants in Direct Management                          | INTERGOVERNMENTAL AUTHORITY ON DEV  | T05-EUTF-HOA-REG-36-01 "SUPPORTING THE IGAD SECRETARIAT IN THE AREA OF PEACE AND SECURITY"                                                                                                                          | 5.000.000,00                 |
| W HOA          | Grants in Direct Management                          | COOPI - COOPERAZIONE INTERNAZIONALE | T05-EUTF-HOA-SD-22-03 "MITIGATE THE EFFECT OF EL NINO FOR HOST AND IDP POPULATION IN NORTH DARFUR STATE"                                                                                                            | 2.830.000,00                 |
| W HOA          | Grants in Direct Management                          | JAMHURIYA KENYA*REPUBLIQUE DU KENYA | T05-EUTF-HOA-KE-34-01 KENYA EU PARTNERSHIP FOR THE IMPLEMENTATION OF THE KENYA CVE STRATEGY                                                                                                                         | 4.800.000,00                 |
| W HOA          | Grants in Direct Management                          | INITIATIVE AFRICA ASSOCIATION*      | T05-EUTF-REG-HOA-02-16 SUPPORT THE 12 EDITION OF THE ADDIS INTERNATIONAL FILM FESTIVAL                                                                                                                              | 10.000,00                    |
| W HOA          | Grants in Direct Management                          | NATIONAL INTELLIGENCE AND SECURITY  | T05-EUTF-HOA-ET-52-1 SUSTAINABLE REINTEGRATION SUPPORT TO ETHIOPIAN RETURNEES FROM EUROPE                                                                                                                           | 15.000.000,00                |
| W HOA          | Grants in Direct Management                          | CIVI POL CONSEIL,SOCIETE DE CONSEIL | T05-EUTF-HOA-REG-27-01 REGIONAL OPERATIONAL CENTRE IN SUPPORT OF KHARTOUM PROCESS AND AU-HORN OF AFRICA INITIATIVE (ROCK)                                                                                           | 5.000.000,00                 |
| W HOA          | Grants in Direct Management                          | UTVIKLINGSFONDET*THE DEVELOPMENT FU | T05-EUTF-HOA-SO-47.1 COMUNITY RESILIENCE IN SOMALLAND & PUTLAND (CRISP) - DFN                                                                                                                                       | 3.968.707,00                 |
| W HOA          | Grants in Direct Management                          | TERRE SOLIDALI ONLUS ASSOCIAZIONE*  | T05-EUTF-HOA-SO-23.02 BOSSASO SPRING WATER SOURCES DEVELOPMENT                                                                                                                                                      | 5.000.000,00                 |
| W HOA          | Grants in Direct Management                          | EUROPEAN UNIVERSITY INSTITUTE*ISTIT | 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                                               | 4.969,67                     |
| W HOA          | Grants in Direct Management                          | UNITED NATIONS OFFICE ON DRUGS AND  | T05-EUTF-REG-HOA-02-10 'ANALYSIS OF MARITIME CRIME IN THE SOUTHERN RED SEA AND GULF OF ADEN'                                                                                                                        | 105.930,00                   |
| W HOA          | Grants in Direct Management                          | NORDIC INTERNATIONAL SUPPORT FOUNDA | T05-EUTF-HOA-SO-57.02 STABILISATION AND PEACE DIVIDENDS - NORDIC INTERNATIONAL SUPPORT FOUNDATION                                                                                                                   | 12.000.000,00                |
| W HOA          | Grants in Direct Management                          | INTERNATIONAL RESCUE COMMITTEE, INC | T05-EUTF-HOA-ET-01 - 11 "RESILIENCE BUILDING AND CREATION OF ECONOMIC OPPORTUNITIES IN ETHIOPIA (RESET II)" : CRISIS MODIFIER FUND                                                                                  | 2.300.000,00                 |
| W HOA          | Grants in Direct Management                          | RIJKSDIENST VOOR ONDERNEMEND NEDERL | T05-EUTF-HOA-SD-11-06 T05-EUTF-HOA-SD-11-06 AGRIBUSINESS IN EASTERN SUDAN RDP                                                                                                                                       | 3.000.000,00                 |
| W HOA          | Indirect Management with Development Agencies        | AGENCE FRANCAISE D EXPERTISE TECHN  | T05-EUTF-HOA-SD-31-05 PRE-SERVICE TEACHER TRAINING COMPENET OF THE EDUCATION QUALITY IMPROVEMENT PROGRAMME IN SUDAN                                                                                                 | 4.000.000,00                 |
| W HOA          | Indirect Management with Development Agencies        | AUSTRIAN DEVELOPMENT AGENCY GMBH*AD | T05-EUTF-HOA-REG-36-02 "IGAD PROMOTING PEACE AND STABILITY IN THE HORN OF AFRICA REGION (IPPSHAR)                                                                                                                   | 35.000.000,00                |
| W HOA          | Indirect Management with Development Agencies        | DEUTSCHE GESELLSCHAFT FUR INTERNATI | T05-EUTF-HOA-REG-26-07 CROSS BORDER COOPERATION IN WESTERN ETHIOPIA AND EASTERN SUDAN                                                                                                                               | 20.000.000,00                |
| W HOA          | Indirect Management with Development Agencies        | DEUTSCHE GESELLSCHAFT FUR INTERNATI | T05-EUTF-HOA-UG-39 RESPONSE TO INCREASED DEMAND ON GOVERNMENT SERVICE AND CREATION OF ECONOMIC OPPORTUNITIES (RISE)                                                                                                 | 10.000.000,00                |
| W HOA          | Indirect Management with International Organizations | UNITED NATIONS DEVELOPMENT PROGRAMM | 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 (SECCI)               | 7.706.082,00                 |
| W HOA          | Indirect Management with International Organizations | UNITED NATIONS DEVELOPMENT PROGRAMM | T05-EUTF-HOA-REG-26.06 CROSS-BORDER COOPERATION BETWEEN ETHIOPIA AND KENYA FOR CONFLICT PREVENTION AND PEACEBUILDING IN MARSABIT-MOYALE CLUSTER - UNDP                                                              | 3.500.000,00                 |
| W HOA          | Indirect Management with International Organizations | INTERNATIONAL FUND FOR AGRICULTURAL | T05-EUTF-HOA-SD-33-01 LIVESTOCK EPIDEMIO-SURVEILLANCE PROJECT TO SUPPORT LIVELIHOODS OF VULNERABLE RURAL SMALLHOLDERS AND PASTORALISTS (LESP SLSP)                                                                  | 8.750.000,00                 |
| W HOA          | Indirect Management with International Organizations | UNITED NATIONS INDUSTRIAL DEVELOPME | T05.541 UNIDO EUTF-HOA-ET-42-1 LEATHER INITIATIVE FOR SUSTAINABLE EMPLOYMENT CREATION (LISEC) IN ETHIOPIA                                                                                                           | 7.750.000,00                 |
| W HOA          | Indirect Management with International Organizations | WORLD HEALTH ORGANIZATION*WHO ORGAN | 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 | 1.000.000,00                 |
| W HOA          | Indirect Management with International Organizations | AGENCIA ESPANOLA DE COOPERACION INT | T05-EUTF-HOA-ET-51-1 "SHIRE ALLIANCE: ENERGY ACCESS                                                                                                                                                                 | 3.050.000,00                 |



| Local Position | Contract Category                                    | Complete Name                       | Com L2 User Reference                                                                                                                                                                                                            | Com L2 Accepted Amount (Eur) |
|----------------|------------------------------------------------------|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
|                |                                                      |                                     | FOR HOST COMMUNITIES AND REFUGEES IN ETHIOPIA"                                                                                                                                                                                   |                              |
| W HOA          | Indirect Management with International Organizations | UNITED NATIONS CHILDREN'S FUND*UNIC | T05-EUTF-HOA-SD-31-03 EDUCATION QUALITY IMPROVEMENT PROGRAMME THROUGH IMPROVING LEARNING ENVIRONMENT AND RETENTION (EQUIP-I-LEARN)                                                                                               | 6.800.000,00                 |
| W HOA          | Indirect Management with International Organizations | UNITED NATIONS ENVIRONMENT PROGRAMM | T05-EUTF-HOA-SD-37-01 WADI EL KU CATCHMENT MANAGEMENT PROJECT (PHASE 2)                                                                                                                                                          | 10.000.000,00                |
| W HOA          | Indirect Management with International Organizations | UNITED NATIONS OFFICE FOR PROJECT S | T05-EUTF-HOA-SO-46-02 SUPPORT TO JOINT POLICE PROGRAMME - UNOPS                                                                                                                                                                  | 17.000.000,00                |
| W HOA          | Indirect Management with International Organizations | UNITED NATIONS HIGH COMMISSIONER FO | T05-EUTF-HOA-ET-40 "CAPACITY BUILDING AND TECHNICAL ASSISTANCE TO A COMPREHENSIVE REFUGEE RESPONSE FRAMEWORK (CRRF) STRUCTURE AND ETHIOPIAN GOVERNMENT INSTITUTIONS"                                                             | 4.200.000,00                 |
| W HOA          | Indirect Management with International Organizations | WORLD FOOD PROGRAMME*WFP PROGRAMME  | 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                                                                 | 6.850.000,00                 |
| W HOA          | Indirect Management with International Organizations | THE FOOD AND AGRICULTURE ORGANIZATI | T05-EUTF-HOA-SD-14-01 GREATER STABILITY IN EASTERN SUDAN THROUGH BETTER AND MORE INFORMED DECISION - MAKING IN FOOD SECURITY                                                                                                     | 6.000.000,00                 |
| W HOA          | Indirect Management with International Organizations | INTERNATIONAL ORGANIZATION FOR MIGR | 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                                                                          | 8.000.000,00                 |
| W HOA          | Indirect Management with International Organizations | WORLD FOOD PROGRAMME*WFP PROGRAMME  | T05-EUTF-HOA-SD-55-01 PROVISION OF AIR SERVICES TO ALLOW ACCESS FOR HUMANITARIAN AND DEVELOPMENT ACTORS IN SUDAN                                                                                                                 | 1.460.000,00                 |
| W HOA          | Indirect Management with International Organizations | UNITED KINGDOM OF GREAT BRITAIN AND | T05-EUTF-HOA-SO-57.01 "SOMALI STABILITY FUND II - SSF II"                                                                                                                                                                        | 2.000.000,00                 |
| W HOA          | Indirect Management with International Organizations | UNITED NATIONS CHILDREN'S FUND*UNIC | T05-EUTF-HOA-SS-48 (UNICEF) 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).                                 | 13.875.000,00                |
| W HOA          | Indirect Management with International Organizations | WORLD FOOD PROGRAMME*WFP PROGRAMME  | T05-EUTF-HOA-SS-48.01 (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)                                  | 8.313.981,00                 |
| W HOA          | Indirect Management with International Organizations | INTERNATIONAL ORGANIZATION FOR MIGR | PAYMENT FOR INTERESTS DUE TO LATE PAYMENT OIM-T05-EUTF-HOA-DJ -41.02 T05.643                                                                                                                                                     | 6.921,88                     |
| W HOA          | Indirect Management with International Organizations | THE FOOD AND AGRICULTURE ORGANIZATI | 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 | 300.000,00                   |
| W HOA          | Indirect Management with International Organizations | WORLD FOOD PROGRAMME*WFP PROGRAMME  | T05-EUTF-HOA-SD-45-01 FOSTERING SMALLHOLDER CAPACITIES AND ACCESS TO MARKETS IN FOOD INSECURE AREAS OF DARFUR                                                                                                                    | 8.000.000,00                 |
| W HOA          | Indirect Management with International Organizations | UNITED NATIONS DEVELOPMENT PROGRAMM | 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                                                                      | 12.300.000,00                |
| W HOA          | Indirect Management with International Organizations | UNITED NATIONS DEVELOPMENT PROGRAMM | 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                                                                      | 2.000.000,00                 |
| W HOA          | Indirect Management with International Organizations | UNITED NATIONS DEVELOPMENT PROGRAMM | 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                                                                      | 2.000.000,00                 |
| W HOA          | Other Contracts/Payments                             | YE LTYOPPYA FEDERALAWI DIMOKRASIYAW | T05-EUTF-HOA-ET-60-01 FINANCING AGREEMENT ETHIOPIA JOB COMPACT SECTOR REFORM AND PERFORMANCE CONTRACT - BUDGET SUPPORT                                                                                                           | 50.000.000,00                |
| W HOA          | Other Contracts/Payments                             | LANDELL MILLS LIMITED*              | TECHNICAL ASSISTANCE TO THE EU DELEGATION FOR COOPERATION IN SUDAN, CONTRACT NO: EUTF05-HOA-SD-38-03                                                                                                                             | 1.780.840,00                 |
| W HOA          | Other Contracts/Payments                             | ADAM SMITH INTERNATIONAL LTD*       | T05-EUTF-HOA-SO-59.03 TECHNICAL ASSISTANCE TO SUPPORT BUDGET SUPPORT IN SOMALIA (COM T05.729)                                                                                                                                    | 6.175.000,00                 |
| W HOA          | Other Contracts/Payments                             | WORLD VISION DEUTSCHLAND E.V.*      | 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                                                       | 4.000.000,00                 |
| W HOA          | Other Contracts/Payments                             | PARTICIP GMBH CONSULTANTS FUR ENTWI | T05-EUTF-HOA-SO-57-03 SERVICE CONTRACT-THIRD PARTY MONITORING AND EVALUATION II, SOMALIA - PARTICIP                                                                                                                              | 2.233.800,00                 |
| W HOA          | Procurement in Direct Management                     | ALTAI                               | 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                               | 1.948.550,00                 |
| W HOA          | Procurement in Direct Management                     | HILTON ADDIS ABABA PLC*             | T05-EUTF-REG-HOA-02-09 REGIONAL EUTF SEMINAR ADDIS ABEBA - MEETING ROOMS                                                                                                                                                         | 5.155,00                     |
| W HOA          | Procurement in Direct Management                     | NORDIC CONSULTING GROUP AS*NCG AS N | T05-EUTF-REG-HOA-02-08 OPERATIONALISATION OF THE HUMANITARIAN AND DEVELOPMENT NEXUS IN UGANDA                                                                                                                                    | 40.000,00                    |



| Local Position | Contract Category                                    | Complete Name                       | Com L2 User Reference                                                                                                                                                              | Com L2 Accepted Amount (Eur) |
|----------------|------------------------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| W HOA          | Procurement in Direct Management                     | PEAT MARWICK MITCHELL PARTNERSHIP*K | T05-EUTF-HOA-REG-20-03 STRENGTHENING IGAD'S ABILITY TO PROMOTE RESILIENCE IN THE HORN OF AFRICA                                                                                    | 350.000,00                   |
| W HOA          | Procurement in Direct Management                     | ELMAN PEACE & HUMAN RIGHTS CENTRE   | T05-EUTF-REG-HOA-02-11 - SOMALIA VIDEO - INTERNATIONAL WOMEN'S DAY 2018                                                                                                            | 2.500,00                     |
| W HOA          | Procurement in Direct Management                     | SAHAN FOUNDATION LIMITED*           | T05-EUTF-HOA-SO-46.01 STRATEGIC PARTNERSHIP FOR SUSTAINABLE SECURITY- SAHAN                                                                                                        | 2.699.370,00                 |
| W HOA          | Procurement in Direct Management                     | DELIZIE BAR AND RESTAURANT PLC      | T05-EUTF-REG-HOA-02-15 THE EU COMMUNICATION AND VISIBILITY SEMINAR                                                                                                                 | 800,00                       |
| W HOA          | Procurement in Direct Management                     | NOOKOM EZHZ*                        | T05-EUTF-REG-HOA-02-17 TECHNICAL COOPERATION FACILITY 'SOMALIA PARTNERSHIP FORUM'                                                                                                  | 487.602,75                   |
| W HOA          | Procurement in Direct Management                     | GUTKNECHT ALFRED GUNTHER*           | T05-EUTF-HOA-SS-50-01-TECHNICAL ASSISTANCE TO THE EU FUNDED INFRASTRUCTURE ACTIONS IN SOUTH SUDAN (III)                                                                            | 482.219,84                   |
| W HOA          | Procurement in Direct Management                     | SAMWEL HALL EAST AFRICA LIMITED     | T05-EUTF-HOA-KE-17.02 MIDTERM EVALUATION OF EUTF SUPPORT TO KALOBEYEI- SAMUEL HALL                                                                                                 | 110.000,00                   |
| W HOA          | Procurement in Direct Management                     | ALTAI                               | T05-EUTF-REG-HOA-02-18 SIGNATURE MIDTERM EVALUATION BMM (TECHNICAL COOPERATION FACILITY)                                                                                           | 221.588,00                   |
| W HOA          | Procurement in Direct Management                     | GEOPOLICITY INC*                    | T05-EUTF-REG-HOA-02-12 STUDY ON OPTIONS FOR EU ENGAGEMENT IN THE RED SEA REGION                                                                                                    | 20.000,00                    |
| W HOA          | Procurement in Direct Management                     | ARS PROGETTI SPA - AMBIENTE RISORSE | T05-EUTF-HOA-ET-15-07 REGIONAL DEVELOPMENT AND PROTECTION PROGRAMME IN ETHIOPIA - SERVICE CONTRACT MID TERM EVALUATION                                                             | 133.400,00                   |
| W HOA          | Procurement in Direct Management                     | YIFRU                               | 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              | 2.400,00                     |
| W HOA          | Procurement in Direct Management                     | STICHTING NEDERLANDS-AFRIKAANS CENT | T05-EUTF-REG-HOA-02-19 EUTF TCF SUPPORT TO THE ORGANIZATION OF THE ETHIOPIA - EU BUSINESS FORUM 2018                                                                               | 39.900,00                    |
| W HOA          | Procurement in Direct Management                     | GAMS SOFTWARE GMBH*                 | T05-EUTF-REG-HOA-02-20 EUTF TCF HOA : SUPPLY OF LICENCE AND INSTALLATION OF GAMS SOFTWARE FOR MODELLING THE RURAL JOB OPPORTUNITY STRATEGY                                         | 8.472,00                     |
| W HOA          | Procurement in Direct Management                     | INTERGRATE TOMASZ IWANOW & CO. LTD  | EUTF 05-HOA-S S-50-02 TECHNICAL COOPERATION FACILITY (TCF), INTEGRATE TOMASZ IWANOW                                                                                                | 354.500,00                   |
| W HOA          | Procurement in Direct Management                     | IBF INTERNATIONAL CONSULTING SA*    | T05-EUTF-HOA-SS-06- "IMPACT SOUTH SUDAN" - MID TERM EVALUATION, FINHCRIS/2018/ 399-875                                                                                             | 95.742,00                    |
| W HOA          | Procurement in Direct Management                     | ADAM SMITH INTERNATIONAL LTD*       | T05-EUTF-HOA-SO-59-01 SUPPORT TO THE FINANCIAL GOVERNANCE COMMITTEE - ADAM SMITH                                                                                                   | 519.500,00                   |
| W HOA          | Procurement in Direct Management                     | AFRICA'S VOICES FOUNDATION LIMITED  | T05-EUTF-HOA-SO-03-10 - "AMPLIFYING DURABLE SOLUTIONS IN SOMALIA (ADSS)" WITH AFRICA'S VOICES FOUNDATION                                                                           | 150.000,00                   |
| W HOA          | Procurement in Direct Management                     | EFFICAS                             | T05-EUTF-REG-HOA-02-23 MAPPING REFUGEE EDUCATION FINANCE                                                                                                                           | 19.600,00                    |
| W HOA          | Procurement in Direct Management                     | OSLO ANALYTICA AS                   | T05-EUTF-REG-HOA-02-21 - SERVICE CONTRACT - ERITREA-ETHIOPIA BORDERLANDS PEACE-BUILDING: PEOPLE-TO-PEOPLE DIALOGUE AND MEDIATION, ETHIOPIA AND ERITREA - INCEPTION STUDY           | 64.600,00                    |
| W HOA          | Procurement in Direct Management                     | ALLIANCE ETHIO-FRANCAISE ASSOCIATIO | T05-EUTF-REG-HOA-02-22 - SERVICE CONTRACT - RENTING OF THE VENUE AND CATERING FOR THE WORLD MIGRANT DAYS                                                                           | 4.775,00                     |
| W HOA          | Procurement in Direct Management                     | PROJECT PLANNING AND MANAGEMENT OOD | EUTF 05-HOA-S S-50, 2018/401393 MAPPING OF INTERVENTIONS IN SOUTH SUDAN, FWC SIEA 2018                                                                                             | 42.750,00                    |
| W HOA          | Procurement in Direct Management                     | MONTADA ALAMARAA CO.LTD BY GURANTEE | T05-EUTF-HOA-SD-38-06 ORGANIZATION OF KERMA EXPO                                                                                                                                   | 82.000,00                    |
| W NAFR         | Grants in Direct Management                          | ASSOCIATION MEDECINS DU MONDE*FRANC | L2 WITH MEDECIN DU MONDE CALLED " RENFORCEMENT DE LA PROTECTION ET DE LA RÉSILIENCE DES PERSONNES LES PLUS VULNÉRABLES SUR LA ROUTE MIGRATOIRE."                                   | 736.943,00                   |
| W NAFR         | Grants in Direct Management                          | INTERNATIONAL RESCUE COMMITTEE, INC | T05-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 | 3.000.000,00                 |
| W NAFR         | Indirect Management with Development Agencies        | COOPERATION TECHNIQUE BELGE CTB SA* | T005- CREATION OF A LEVEL 2 FOR A DELEGATION AGREEMENT WITH ENABEL FOR "EMPOWERMENT JURIDIQUE DES PERSONNES MIGRANTES"                                                             | 4.580.000,00                 |
| W NAFR         | Indirect Management with Development Agencies        | AGENZIA ITALIANA PER LA COOPERAZION | T005-EUTF-NOA-LY-05-01 DA WITH AICS CALLED RECOVERY, STABILITY, AND SOCIO ECONOMIC DEVELOPMENT IN LIBYA - 22M                                                                      | 22.000.000,00                |
| W NAFR         | Indirect Management with Development Agencies        | DEUTSCHE GESELLSCHAFT FUR INTERNATI | T05-EUTF-REG-REG-04 COOPÉRATION SUD-SUD EN MATIÈRE DE MIGRATION - GIZ                                                                                                              | 8.613.500,00                 |
| W NAFR         | Indirect Management with International Organizations | INTERNATIONAL CENTER FOR MIGRATION  | T005 CREATION OF LEVEL 2 COMMITMENT FOR AD T05-EUTF-NOA-TN-01-FAVORISER LA MISE EN OEUVRE DE LA STRATEGIE NATIONALE MIGRATOIRE DE LA TUNISIE - DA WITH ICMPD T05.350 - 3M          | 3.000.000,00                 |
| W NAFR         | Indirect Management with International Organizations | INTERNATIONAL CENTER FOR MIGRATION  | T005 LEVEL 2 COMMITMENT FOR DA WITH ICMPD T05-EUTF-NOA-REG-02 - 01 (T05.412) MEDITERRANEAN CITY-TO-CITY MIGRATION (MC2CM) - PHASE II - 5.55 EUR                                    | 5.550.000,00                 |
| W NAFR         | Indirect Management with International Organizations | INTERNATIONAL CENTER FOR MIGRATION  | T05 EUTF-NOA-REG-07 (T05.519) DELEGATION AGREEMENT WITH ICMPD "BORDER MANAGEMENT PROGRAMME FOR THE MAGHREB REGION" - 55M EUR                                                       | 55.000.000,00                |
| W NAFR         | Indirect Management with                             | UNITED NATIONS                      | T005 - DELEGATION AGREEMENT T05-EUTF-LY-05-02-                                                                                                                                     | 18.000.000,00                |

| Local Position | Contract Category                                    | Complete Name                        | Com L2 User Reference                                                                                                                                                                                                   | Com L2 Accepted Amount (Eur) |
|----------------|------------------------------------------------------|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
|                | International Organizations                          | DEVELOPMENT PROGRAMM                 | T05.466 : " STRENGTHENING LOCAL CAPACITIES FOR RESILIENCE AND RECOVERY " WITH UNDP LIBYA                                                                                                                                |                              |
| W NAFR         | Indirect Management with International Organizations | UNITED NATIONS CHILDREN'S FUND*UNIC  | T005 -DELEGATION AGREEMENT: " RECOVERY, STABILITY AND SOCIO-ECONOMIC DEVELOPMENT IN LIBYA (T005-EUTF-NOA-LY-05/T05.488)" WITH UNICEF                                                                                    | 10.000.000,00                |
| W NAFR         | Indirect Management with International Organizations | INTERNATIONAL CENTER FOR MIGRATION   | T05-EUTF-REG-REG-01 -02 T05.637 DA WITH ICMPPD CALLED "BUILDING, DISSEMINATING AND OPERATIONALIZING EVIDENCE-DRIVEN MIGRATION GOVERNANCE POLICY AND PRACTICE IN NORTH AFRICA (EMGPP)" - EUR 2 798 270                   | 2.798.270,00                 |
| W NAFR         | Indirect Management with International Organizations | INTERNATIONAL ORGANIZATION FOR MIGR  | T005 - DELEGATION AGREEMENT T05-EUTF-NOA-REG-01-02 / T05.240 : "DEV-PILLAR TO SUPPORT THE REGIONAL DEVELOPMENT AND PROTECTION PROGRAMME (RDPP) IN NORTH AFRICA" WITH IOM                                                | 8.000.000,00                 |
| W NAFR         | Other Contracts/Payments                             | COMMISSION EUROPEENNE*EUROPEAN COMM  | CREATION OF BUDGETARY COMMITMENT (EN) FOR PAYMENT OF EUTF ADMIN CREDITS FOR HQ AND DELEGATIONS 2018-2022 - DEBIT NOTE NR.3241804405                                                                                     | 6.828.133,44                 |
| W NAFR         | Procurement in Direct Management                     | THE GLOBAL INITIATIVE AGAINST TRANS  | T05-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                                                  | 2.499.952,00                 |
| W NAFR         | Procurement in Direct Management                     | PRICEWATERHOUSECOOPERS BEDRIJFSREVI  | T005 LEVEL 2 COMMITMENT FOR THE CONTRACT WITH PWC SYSTEM AUDIT FOR THE MESMEDA IN EGYPT - EUR 38.826                                                                                                                    | 38.826,00                    |
| W NAFR         | Procurement in Direct Management                     | MCI BENELUX S.A. *                   | T005 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                               | 977.000,00                   |
| W OTH          | Other Contracts/Payments                             | COMMISSION EUROPEENNE*EUROPEAN COMM  | T05-EUTF-ADMINISTRATIVE EXPENSES FOR HOA AND SAHEL WINDOWS FOR YEAR 2018                                                                                                                                                | 9.282.136,00                 |
| W OTH          | Other Contracts/Payments                             | COMMISSION EUROPEENNE*EUROPEAN COMM  | T05-EUTF-ADMINISTRATIVE EXPENSES FOR HOA AND SAHEL WINDOWS FOR THE PERIOD 2019 TO 2024.                                                                                                                                 | 71.105.075,21                |
| W REG          | Procurement in Direct Management                     | STICHTING AKVO                       | T05-EUTF-REG-REG-02-01 EUTF IT REPORTING SYSTEM                                                                                                                                                                         | 114.028,00                   |
| W REG          | Procurement in Direct Management                     | POMILIO BLUMM SRL*                   | T05-EUTF-REG-REG-02-04 COMMUNICATION AND VISIBILITY - TECHNICAL COOPERATION FACILITY                                                                                                                                    | 456.670,00                   |
| W REG NAFR     | Indirect Management with International Organizations | UNITED NATIONS HIGH COMMISSIONER FO  | T05-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" WTH UNHCR | 8.000.000,00                 |
| W REG SAHEL    | Indirect Management with International Organizations | UNITED NATIONS HIGH COMMISSIONER FO  | 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)  | 12.000.000,00                |
| W REG SAHEL    | Procurement in Direct Management                     | ALTAI                                | T05-EUTF-SAH-REG-17-01 MONITORING AND LEARNING SYSTEM FOR THE EUTF SAHEL AND LAKE CHAD                                                                                                                                  | 4.995.000,00                 |
| W REG W HOA    | Other Contracts/Payments                             | COMMISSION EUROPEENNE*EUROPEAN COMM  | T05-EUTF-ADMINIDTARTIVE EXPENSES FOR MOU DIGIT MAINTENANCE EUTF WEBSITE                                                                                                                                                 | 53.600,00                    |
| W REG W NAFR   | Other Contracts/Payments                             | COMMISSION EUROPEENNE*EUROPEAN COMM  | T05-EUTF-ADMINIDTARTIVE EXPENSES FOR MOU DIGIT MAINTENANCE EUTF WEBSITE                                                                                                                                                 | 26.800,00                    |
| W REG W SAHEL  | Other Contracts/Payments                             | COMMISSION EUROPEENNE*EUROPEAN COMM  | T05-EUTF-ADMINIDTARTIVE EXPENSES FOR MOU DIGIT MAINTENANCE EUTF WEBSITE                                                                                                                                                 | 53.600,00                    |
| W SAHEL        | Budget Support                                       | BURKINA FASO*                        | T05-EUTF-SAH-BF-09-01 APPUI BUDGÉTAIRE POUR LA MISE EN ŒUVRE DU PROGRAMME D'URGENCE SAHEL DU BURKINA FASO                                                                                                               | 49.000.000,00                |
| W SAHEL        | Grants in Direct Management                          | ASSOCIATION SOS SAHEL INTERNATIONAL  | T05-EUTF-SAH-ML-01 "PARTENARIAT POUR LE RENFORCEMENT DE LA RESILIENCE A L'INSECURITE ALIMENTAIRE ET NUTRITIONNELLE AU NORD MALI (PRIAN)"                                                                                | 560.000,00                   |
| W SAHEL        | Grants in Direct Management                          | ASSOCIATION FEDERATION HANDICAP INT  | T05-EUTF-SAH-ML-01 "PROGRAMME DE L'ALLIANCE POUR LA RESILIENCE COMMUNAUTAIRE AU MALI "                                                                                                                                  | 3.440.000,00                 |
| W SAHEL        | Grants in Direct Management                          | ASSOCIATION PLANET FINANCE*          | T05-EUTF-SAH-SN-04-05 DÉVELOPPER L'EMPLOI AU SÉNÉGAL: OSER ENTREPRENDRE / POSITIVE PLANET                                                                                                                               | 2.000.000,00                 |
| W SAHEL        | Grants in Direct Management                          | PROMEDIATION                         | T05-EUTF-SAH-BF-08-01 CONTRAT DE SUBVENTION PROMEDIATION "GESTION DES CRISES ET STABILISATION DANS LE SOUM ET LA REGION DU SAHEL"                                                                                       | 749.175,05                   |
| W SAHEL        | Grants in Direct Management                          | CENTRE HENRY DUNANT POUR LE DIALOGUE | T05-EUTF-REG-SAH-02-13 PREVENTION DES CONFLITS AU CENTRE DU MALI PAR LE DIALOGUE                                                                                                                                        | 1.955.000,00                 |
| W SAHEL        | Grants in Direct Management                          | STIFTELSEN STOCKHOLMS INTERNATIONEL  | T05-EUTF-REG-SAH-01- 02 PROJET MALI-CENTRE POUR LA SECURITE ET LE DEVELOPPEMENT                                                                                                                                         | 3.000.000,00                 |
| W SAHEL        | Grants in Direct Management                          | DIAKONIA I*                          | T05-EUTF-SAH-BF-07-01 CONTRAT DE SUBVENTION DIAKONIA "DIALOGUE ET CHANGEMENT SOCIAL"                                                                                                                                    | 2.000.000,00                 |

| Local Position | Contract Category                             | Complete Name                       | Com L2 User Reference                                                                                                                                                                                                                 | Com L2 Accepted Amount (Eur) |
|----------------|-----------------------------------------------|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| W SAHEL        | Grants in Direct Management                   | INNOVATIONS FOR POVERTY ACTION A NO | 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 | 500.000,00                   |
| W SAHEL        | Grants in Direct Management                   | BURKINA FASO*                       | 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                                                                                                | 7.000.000,00                 |
| W SAHEL        | Grants in Direct Management                   | ASSOCIATION EAU VIVE*               | T05-EUTF-SAH-BF-09 APPUI BUDGÉTAIRE POUR LA MISE EN ŒUVRE DU PROGRAMME D'URGENCE SAHEL DU BURKINA FASO                                                                                                                                | 950.000,00                   |
| W SAHEL        | Grants in Direct Management                   | AGENCE D'AIDE A LA COOPERATION TECH | 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                                                                       | 10.000.000,00                |
| W SAHEL        | Grants in Direct Management                   | BURKINA FASO*                       | T05-EUTF-SAH-BF-08-02 MONITORING DES DYNAMIQUES RELIGIEUSES ET RENFORCEMENT DE LA COHESION ENTRE LES COMMUNAUTÉS                                                                                                                      | 140.000,00                   |
| W SAHEL        | Grants in Direct Management                   | INSTITUTO MARQUES DE VALLE FLOR FUN | T05-EUTF-SAH-GM-03-03 - IMVF - BUILDING A FUTURE - MAKE IT IN THE GAMBIA                                                                                                                                                              | 5.000.000,00                 |
| W SAHEL        | Grants in Direct Management                   | INTERNATIONAL CRISIS GROUP NON PROF | EUTF-T05-REG-REG-01-05 ADDRESSING THE ROOT CAUSES OF INSECURITY IN THE GREATER SAHEL DEVCO.D.1.DIR(2018)6877904                                                                                                                       | 1.500.000,00                 |
| W SAHEL        | Grants in Direct Management                   | CARITAS SCHWEIZ VEREIN*CARITAS SUIS | T05-EUTF-SAH-TD-07 PROGRAMME DE DEVELOPPEMENT INCLUSIF DANS LES ZONES D'ACCUEIL (DIZA)- LOT 2 - ZONE SUD                                                                                                                              | 7.000.000,00                 |
| W SAHEL        | Grants in Direct Management                   | CONCERN WORLDWIDE*                  | T05-EUTF-SAH-TD-07 PROGRAMME DE DEVELOPPEMENT INCLUSIF DANS LES ZONES D'ACCUEIL (DIZA)- ZONE EST                                                                                                                                      | 7.000.000,00                 |
| W SAHEL        | Grants in Direct Management                   | STICHTING SNV NEDERLANDSE ONTWIKKEL | T05-EUTF-SAH-NE-11-01 LES JEUNES S'ENTREPRENNENT ET S'EMPLOIENT AU NIGER                                                                                                                                                              | 8.865.000,00                 |
| W SAHEL        | Grants in Direct Management                   | JUMHURIYAT TSHAD*REPUBLIQUE DU TCHA | T05-EUTF-SAH-TD-08-01 SECURITE ET GESTION DES FRONTIERES (SECGEF)                                                                                                                                                                     | 10.000.000,00                |
| W SAHEL        | Grants in Direct Management                   | PROGETTOMONDO MOVIMENTO LAICI AMERI | 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                       | 700.000,00                   |
| W SAHEL        | Grants in Direct Management                   | ASSOCIATION POUR LA PROMOTION DE L' | 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                                                                        | 800.000,00                   |
| W SAHEL        | Grants in Direct Management                   | VETERINAIRES SANS FRONTIERES-BELGIQ | 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                                                                      | 1.400.000,00                 |
| W SAHEL        | Grants in Direct Management                   | FUNDACION EDUCACION Y COOPERACION   | 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)                                                                                        | 700.000,00                   |
| W SAHEL        | Grants in Direct Management                   | SOLIDAR SUISSE SCHWEIZERISCHES ARBE | T05-EUTF-SAH-BF-08-07: DIALOGUE INCLUSIF POUR UN « MIEUX VIVRE ENSEMBLE » POUR LA PAIX ET LA SÉCURITÉ DANS LA RÉGION DU SAHEL                                                                                                         | 700.000,00                   |
| W SAHEL        | Grants in Direct Management                   | ASSOCIATION SEMFILMS                | 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                                             | 700.000,00                   |
| W SAHEL        | Grants in Direct Management                   | CENTRE HENRY DUNANT POUR LE DIALOGU | T05-EUTF-SAH-REG-19-01 LA VOIX DES JEUNES DU SAHEL - DIALOGUE ENTRE JEUNES ET INSTITUTIONS AU SAHEL (PHASE II)                                                                                                                        | 5.000.000,00                 |
| W SAHEL        | Indirect Management with Development Agencies | DEUTSCHE GESELLSCHAFT FUR INTERNATI | T05-EUTF-SAH-BF-03 PROGRAMME D'APPUI À LA GESTION INTÉGRÉE DES FRONTIÈRES AU BURKINA FASO (PAGIF-BF)                                                                                                                                  | 5.000.000,00                 |
| W SAHEL        | Indirect Management with Development Agencies | AGENCIA ESPANOLA DE COOPERACION INT | 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                         | 10.000.000,00                |
| W SAHEL        | Indirect Management with Development Agencies | FUNDACION INTERNACIONAL Y PARA IBER | T05-EUTF-SAH-REG-04-03 GAR-SI SAHEL (GROUPES D'ACTION RAPIDES-SURVEILLANCE ET INTERVENTION AU SAHEL                                                                                                                                   | 5.929.971,00                 |
| W SAHEL        | Indirect Management with Development Agencies | AGENCE FRANCAISE D EXPERTISE TECHNI | T05-EUTF-SAH-MR-06-2 PROJET D'APPUI À LA PRÉVENTION DE LA RADICALISATION VIOLENTE EN RÉPUBLIQUE ISLAMIQUE DE MAURITANIE                                                                                                               | 5.578.754,00                 |
| W SAHEL        | Indirect Management with Development Agencies | FUNDACION INTERNACIONAL Y PARA IBER | T05-EUTF-SAH-REG-04-05 GAR-SI SAHEL / SENEGAL (GROUPES D'ACTION RAPIDES-SURVEILLANCE ET INTERVENTION AU SAHEL                                                                                                                         | 6.392.030,00                 |
| W SAHEL        | Indirect Management with Development Agencies | COOPERATION TECHNIQUE BELGE CTB SA* | T05-EUTF-SAH-GN-01-02 ENABEL PROGRAMME D APPUI A L INTEGRATION SOCIO ECONOMIQUE DES JEUNES EN REPUBLIQUE DE GUINEE - INTERGA                                                                                                          | 35.000.000,00                |
| W SAHEL        | Indirect Management with                      | FUNDACION INTERNACIONAL             | T05-EUTF-SAH-REG-04-04 GAR-SI SAHEL (GROUPES                                                                                                                                                                                          | 5.887.729,00                 |

| Local Position | Contract Category                                    | Complete Name                       | Com L2 User Reference                                                                                                                                                                                                          | Com L2 Accepted Amount (Eur) |
|----------------|------------------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
|                | Development Agencies                                 | Y PARA IBER                         | D'ACTION RAPIDES-SURVEILLANCE ET INTERVENTION AU SAHEL - NIGER                                                                                                                                                                 |                              |
| W SAHEL        | Indirect Management with Development Agencies        | AGENZIA ITALIANA PER LA COOPERAZION | T05-EUTF-SAH-SN-09 PASPED – PROGRAMME DE CONTRASTE À LA MIGRATION ILLÉGALE À TRAVERS L'APPUI AU SECTEUR PRIVÉ ET À LA CRÉATION D'EMPLOIS AU SÉNÉGAL.                                                                           | 14.303.200,00                |
| W SAHEL        | Indirect Management with Development Agencies        | COOPERATION TECHNIQUE BELGE CTB SA* | T05-EUTF-SAH-GM-03 -04 BUILDING A FUTURE - MAKE IT IN THE GAMBIA - ENABEL                                                                                                                                                      | 7.000.000,00                 |
| W SAHEL        | Indirect Management with Development Agencies        | COOPERATION TECHNIQUE BELGE CTB SA* | 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 | 6.895.000,00                 |
| W SAHEL        | Indirect Management with Development Agencies        | AGENCE FRANCAISE D EXPERTISE TECHNI | T05-EUTF-REG-SAH-12-01 APPUI A LA LUTTE CONTRE LA TRAITE DES PERSONNES DANS LES PAYS DU GOLFE DE GUINEE                                                                                                                        | 17.400.000,00                |
| W SAHEL        | Indirect Management with International Organizations | FUNDACION INTERNACIONAL Y PARA IBER | T05-EUTF-SAH-REG-04- 02 GAR-SI SAHEL (GROUPES D'ACTION RAPIDES-SURVEILLANCE ET INTERVENTION AU SAHEL/ BURKINA FASO                                                                                                             | 6.385.897,00                 |
| W SAHEL        | Indirect Management with International Organizations | UNITED NATIONS HIGH COMMISSIONER FO | 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                                                   | 4.900.000,00                 |
| W SAHEL        | Indirect Management with International Organizations | UNITED NATIONS HIGH COMMISSIONER FO | T05-EUTF-SAH-REG-06 -03 RENFORCEMENT DE LA RÉSILIENCE DES POPULATIONS DÉPLACÉES PAR L'INSTABILITÉ AU NORD-MALI ET SOUTIEN À LA COEXISTENCE PACIFIQUE ENTRE COMMUNAUTÉS: MAURITANIE                                             | 4.900.000,00                 |
| W SAHEL        | Indirect Management with International Organizations | UNITED NATIONS HIGH COMMISSIONER FO | T05-EUTF-SAH-REG-06-01 RENFORCEMENT DE LA RÉSILIENCE DES POPULATIONS DÉPLACÉES PAR L'INSTABILITÉ AU NORD-MALI ET SOUTIEN À LA COEXISTENCE PACIFIQUE ENTRE COMMUNAUTÉS: MALI                                                    | 5.300.000,00                 |
| W SAHEL        | Indirect Management with International Organizations | THE FOOD AND AGRICULTURE ORGANIZATI | 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.                               | 1.979,83                     |
| W SAHEL        | Indirect Management with International Organizations | INTERNATIONAL TRADE CENTRE*         | T05-EUTF-SAH-GN-01-01 PROGRAMME D'APPUI À L'INTEGRATION SOCIOÉCONOMIQUE DES JEUNES EN RÉPUBLIQUE DE GUINÉE INTEGRA CCI                                                                                                         | 15.000.000,00                |
| W SAHEL        | Indirect Management with International Organizations | UNITED NATIONS HIGH COMMISSIONER FO | 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)         | 18.000.000,00                |
| W SAHEL        | Other Contracts/Payments                             | INTERPEACE EUROPE AISBL*            | T05-EUTF-REG-REG-02 TECHNICAL COOPERATION FACILITY- 13 - ATELIER DE REFLEXION DU 6 AVRIL 2018                                                                                                                                  | 3.000,00                     |
| W SAHEL        | Other Contracts/Payments                             | BUSINESS AND STRATEGIES IN EUROPE S | T05-EUTF-REG-SAH-02-26 - ELABORATION ET MISE EN OEUVRE D'UNE STRATEGIE DE COMMUNICATION POUR L'ACTION DE L'UE AU MALI                                                                                                          | 100.000,00                   |
| W SAHEL        | Other Contracts/Payments                             | QUALITY SERVICES SARL*              | 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                                | 1.595.922,87                 |
| W SAHEL        | Procurement in Direct Management                     | MCI BENELUX S.A.*                   | T05-EUTF-REG-SAH-02-10 ANIMATED VIDEO                                                                                                                                                                                          | 5.250,00                     |
| W SAHEL        | Procurement in Direct Management                     | HYDROCONSEIL SAS*                   | T05-EUTF-SAH-TD-01-03 - ASSURER LES ACTIVITES DE GESTION ET COORDINATION DU PROJET "RESILIENCE ET EMPLOI AU LAC TCHAD (RESTE)                                                                                                  | 1.030.075,95                 |
| W SAHEL        | Procurement in Direct Management                     | GITEC-IGIP GMBH                     | CONTRAT T05-EUTF-SAH-TD-01-02 / ETUDES ET SUPERVISION DES TRAVAUX DE RÉALISATION DES OUVRAGES HYDRAULIQUES DU PROJET « RÉSILIENCE ET EMPLOI AU LAC TCHAD (RESTE)                                                               | 1.383.573,60                 |
| W SAHEL        | Procurement in Direct Management                     | FOSSI                               | 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                                                                            | 19.960,00                    |
| W SAHEL        | Procurement in Direct Management                     | BERTHE                              | T05-EUTF-REG-SAH-02-14 RÉALISATION DE 5 ARTICLES (1 ARTICLE=1 VIDÉO, 1 SONORE ET 1 ARTICLE PHOTO)                                                                                                                              | 2.500,00                     |
| W SAHEL        | Procurement in Direct Management                     | DIEH MOCTAR                         | T05-EUTF-REG-SAH-02-16 - FOURNITURE DE 10 ARTICLES JOURNALISTIQUES ET 50 PHOTOS HD SUR LES PROJETS FFUE EN MAURITANIE                                                                                                          | 2.500,00                     |
| W SAHEL        | Procurement in Direct Management                     | ICI PARTENAIRE ENTREPRISES*         | T05-EUTF-REG-SAH-02-17: CONTRAT DE SERVICES POUR LA PARTICIPATION DE L'UNION EUROPÉENNE AUX JOURNÉES DE LA FABRIQUE ET DE L'ENTREPRENARIAT BURKINABÉ/ ICI PE                                                                   | 24.925,00                    |
| W SAHEL        | Procurement in Direct Management                     | KABRE NOARO                         | T05-EUTF-REG-SAH-02-19 TECHNICAL COOPERATION FACILITY : REALISATION DE 5 ARTICLES SUR LE FFU AU BURKINA FASO                                                                                                                   | 2.500,00                     |
| W SAHEL        | Procurement in Direct Management                     | CIVI POL CONSEIL,SOCIETE DE CONSEIL | T05-EUTF-SAH-SN-07-01 PROGRAMME D'APPUI AU RENFORCEMENT DU SYSTÈME D'INFORMATION DE L'ÉTAT CIVIL ET À LA CRÉATION D'UN FICHIER NATIONAL                                                                                        | 688.500,00                   |

| Local Position | Contract Category                                | Complete Name                        | Com L2 User Reference                                                                                                                                       | Com L2 Accepted Amount (Eur) |
|----------------|--------------------------------------------------|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
|                |                                                  |                                      | D'IDENTITÉ BIOMÉTRIQUE AU SENEGAL                                                                                                                           |                              |
| W SAHEL        | Procurement in Direct Management                 | SECKA                                | T05-EUTF-REG-SAH-02-15 PRODUCTION OF 3 VIDEO 5 ARTICLES AND 10 PHOTOS                                                                                       | 2.500,00                     |
| W SAHEL        | Procurement in Direct Management                 | THE MANAGEMENT INSTITUTE FOR INTERN  | 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) | 31.060,00                    |
| W SAHEL        | Procurement in Direct Management                 | DEUTSCHE GESELLSCHAFT FUR INTERNATI  | T05-EUTF-SAH-ML-10 PROGRAMME JEUNESSE ET STABILISATION – PROJES – REGIONS DU CENTRE DU MALI                                                                 | 30.000.000,00                |
| W SAHEL        | Procurement in Direct Management                 | SEYNI ISSA                           | T05-EUTF-REG-SAH-02-22 CONTRAT VISIBILITÉ DU PROJET PROGEM À ZINDER.                                                                                        | 2.000,00                     |
| W SAHEL        | Procurement in Direct Management                 | CONCEPTION, ETUDES ET COOPERATION D  | 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 | 57.165,00                    |
| W SAHEL        | Procurement in Direct Management                 | SOGEROM SA*                          | T05-EUTF-REG-SAH-02-24 EVALUATION PARCESEN /SENEGAL                                                                                                         | 51.062,00                    |
| W SAHEL        | Procurement in Direct Management                 | AMERICAN MANAGEMENT ASSOCIATION EUR  | T05-EUTF-ADM-SAH-02 SEMINAIRE AGENTS CONTRACTUELS FONDS FIDUCIAIRE (2018)                                                                                   | 18.800,00                    |
| W SAHEL        | Procurement in Direct Management                 | HYDROCONSEIL SAS*                    | T05-EUTF-SAH-TD-01-02 / ETUDES ET SUPERVISION DES TRAVAUX DE RÉALISATION_PAYMENT OF INTERESTS DUE TO LATE PAYMENT                                           | 1.091,70                     |
| W SAHEL        | Procurement in Direct Management                 | DEUTSCHE GESELLSCHAFT FUR INTERNATI  | T05-EUTF-SAH-GM-03-01- EMPLOYMENT AND EMPLOYABILITY THROUGH NEW TECHNOLOGIES AND RENEWABLE ENERGIES MAKE IT IN THE GAMBIA                                   | 7.000.000,00                 |
| W SAHEL        | Procurement in Direct Management                 | LITTLEJOHN PARTNERSHIP*              | T05-EUTF-REG-SAH-02-27 AUDIT FWC FOR T05-EUTF-SAH-NE-04-01, T05-EUTF-SAH-NE-05-01 - RFS 2018/402642                                                         | 31.426,00                    |
| W SAHEL        | Procurement in Direct Management                 | MAZARS SA*                           | T05-EUTF-REG-SAH-02-28 - AUDIT FWC FOR T05-EUTF-SAH-NE-02-01 - RFS 2018/402657                                                                              | 13.033,00                    |
| W SAHEL        | Procurement in Direct Management                 | GITEC-IGIP GMBH                      | T05-EUTF-SAH-TD-01 RESILIENCE ET EMPLOI AU LAC TCHAD (RESTE) - MISE EN PLACE D'UNE CAMPAGNE DE SENSIBILISATION WASH DU PROJET RESTE                         | 1.199.402,00                 |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | RANNSOKNAMIDSTOD ISLANDS*RANNIS THE  | EAC-2018-0051 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - ICELAND                                                                                   | 40.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | THE BRITISH COUNCIL ROYAL CHARTER*   | EAC-2018-0050 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - UK                                                                                        | 120.000,00                   |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | AVRUPA BIRLIGI EGITIM VE GENCLIK PR  | EAC-2018-0056 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - TURKEY                                                                                    | 100.000,00                   |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | IDRYMA KRATIKON YPOTROFION*IKY STAT  | EAC-2018-0016 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - GREECE EDU                                                                                | 33.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | OEAD (OSTERREICHISCHE AUSTAUSCHDIEN  | EAC-2018-0037 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4- AUSTRIA EDU                                                                                | 20.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | OPETUSHALLITUS* FINNISH NATIONAL AG  | EAC-2018-0047 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - FINLAND                                                                                   | 50.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | AGENCIA NACIONAL PARA A GESTAO DO P  | EAC-2018-0040- NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4- PORTUGAL EDU                                                                                | 60.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | FORSKNINGSSTYRELSEN*                 | EAC-2018-0008 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - DENMARK ALL                                                                               | 116.000,00                   |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | AGENTIA NATIONALA PENTRU PROGRAME    | EAC-2018-0042 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4- ROMANIA                                                                                    | 80.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | AGENZIA NAZIONALE PER LO SVILUPPO D  | EAC-2018-0023 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4- ITALY 02 INDIRE                                                                            | 150.000,00                   |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | AN TUDARAS UM ARD OIDEACHAS*HIGHER   | EAC-2018-0015 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - IRELAND HEA                                                                               | 50.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | UNIVERSITETS- OCH HOGSKOLERADET*UHR  | EAC-2018-0048- NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4-SWEDEN                                                                                       | 60.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | SENTER FOR INTERNASJONALISERING AV   | EAC-2018-0054 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - NORWAY                                                                                    | 60.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | STICHTING NUFFIC, NEDERLANDSE        | EAC-2018-0035- NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - THE NETHERLANDS                                                                            | 60.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | AGENCE EUROPE EDUCATION FORMATION F  | EAC-2018-0020 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - FRANCE                                                                                    | 900.000,00                   |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | AGENCE NATIONALE POUR LE PROGRAMME   | EAC-2018-0032 NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - LUXEMBOURG                                                                                  | 20.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | EUROPESE PROGRAMMA'S VOOR ONDERWIJS  | EAC-2018-0004 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - BELGIUM NL EDU                                                                            | 56.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | AGENCE FRANCOPHONE POUR L'EDUCATION  | EAC-2018-0002 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - BELGIUM FR EDU                                                                            | 55.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | DEUTSCHER AKADEMISCHER AUSTAUSCHDIE  | EAC-2018-0009 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - GERMANY DAAD                                                                              | 970.000,00                   |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | DUM ZAHHRANICNICH SLUZEB MSMT*HOUSE  | EAC-2018-0007 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4 - CZECH REPUBLIC                                                                            | 30.000,00                    |
| W SAHEL EAC    | Cross-subdelegations given by DEVCO to other DGs | PROGRAMAS EDUCATIVOS EUROPEOS*OAPPEE | EAC-2018-0018 - NATIONAL AGENCIES - WEST AFRICA TRUST FUND - H4-SPAIN EDU                                                                                   | 970.000,00                   |
|                |                                                  |                                      |                                                                                                                                                             | 1.048.828.172,79             |

## Annexe 2 - Annexe for section 3.4 KPI report (DWH report)

| TF05 - Sahel              |                                                                            |                      |               |  |               |  |               |  |
|---------------------------|----------------------------------------------------------------------------|----------------------|---------------|--|---------------|--|---------------|--|
| KPI results at 31/12/2018 |                                                                            |                      |               |  |               |  |               |  |
| Nr.                       | KPI Name                                                                   | Targets / Benchmarks | Headquarters  |  | Delegations   |  | Total         |  |
| 1                         | Accuracy of initial annual financial forecast for payments                 | Between 90% and 110% | 84%           |  | 84%           |  | 84%           |  |
| 2                         | Accuracy of initial annual financial forecast for contracts                | Between 90% and 110% | 198%          |  | 198%          |  | 198%          |  |
| 3                         | Accuracy of initial annual financial forecast for decisions                | Between 90% and 110% | 171%          |  | 171%          |  | 171%          |  |
| 4                         | RAL absorption period                                                      | Less than 4          | 13,9          |  | 8,1           |  | 3,4           |  |
| 6                         | % of projects with red traffic light for implementation progress           | No more than 10%     | 0%            |  | 1%            |  | 2%            |  |
| 7                         | % of projects with red traffic light for achieving results                 | No more than 10%     | 0%            |  | 2%            |  | 4%            |  |
| 8                         | Reduction of Old Pre-financing                                             | At least 25%         | No data found |  | No data found |  | No data found |  |
| 10                        | Reduction of Old RAL                                                       | At least 25%         | No data found |  | No data found |  | No data found |  |
| 11                        | % of payments paid within the contractual deadline                         | At least 85%         | 78%           |  | 85%           |  | 89%           |  |
| 12                        | % of invoices registered within 7 days                                     | At least 80%         | 68%           |  | 78%           |  | 85%           |  |
| 19                        | % of projects visited by Commission staff and/or the HoD, by project value | At least 80%         | 0%            |  | 39%           |  | 67%           |  |
| 20                        | % contracted of project evaluations in the AEP                             | At least 75%         | No data found |  | 55%           |  | 55%           |  |
| 21                        | Undue payment prevented by ex-ante controls                                | At least 2%          | 1%            |  | 1%            |  | 2%            |  |
| Global assessment         |                                                                            |                      |               |  |               |  |               |  |



## Annex 3 - Annexe for section 4. List of derogations, exceptions, non-compliance events, prior approvals and events to be reported.

| DEROGATIONS EXCEPTIONS AND NON-COMPLIANCE EVENTS - YEAR 2018                                                                                                                                                                                                         |                                                                                                            |                                                                               |                          |                  |                   |                               |                   |              |                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|--------------------------|------------------|-------------------|-------------------------------|-------------------|--------------|--------------------|
| 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). |                                                                                                            |                                                                               |                          |                  |                   |                               |                   |              |                    |
| Doc. 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.          |
| 45                                                                                                                                                                                                                                                                   | 2. Reduction of deadlines (at application and/or tender stage) of a call for tenders or call for proposals | Appui à la protection des migrants les plus vulnérables en Afrique de l'Ouest | T05-EUTF-SAH-REG-13      | AMI              | -                 | TF Manager SAH                | 31-10-2018        | Roland SOURD | Ares(2018)5 717754 |
| Total number of Derogations cases                                                                                                                                                                                                                                    |                                                                                                            | 1                                                                             |                          |                  |                   |                               |                   |              |                    |

| 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). |                                                                                                                                                                                                                                                                                                                                             |                                                                                                          |                          |                  |                   |                               |                   |              |                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|--------------------------|------------------|-------------------|-------------------------------|-------------------|--------------|--------------------|
| Doc. 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.          |
| 2                                                                                                                                                                                                                                                                      | Nbr 8b: Exceptions to PRAG/DEVCO Companion templates, other than General Conditions. Substantial modifications of the templates annexed to PRAG/DEVCO Companion other than the General Conditions.                                                                                                                                          | Appui à la coopération régionale des pays du G5 Sahel et au Collège Sahélien de Sécurité                 | T05-EUTF-SAH-REG-01-01   | SERVICE CONTRACT | CIVIPOL           | TF Manager SAH                | 26-02-2018        | Roland SOURD | Ares(2018)1 074767 |
| 22                                                                                                                                                                                                                                                                     | 8. Exceptions to PRAG/DEVCO Companion templates, other than General Conditions. B) Substantial modifications of the templates annexed to PRAG/DEVCO Companion other than the General Conditions (e.g. amendment of the technical and financial evaluation grid for calls for proposals; amendment of the template for financial guarantees) | PROGRAMME DE RENFORCEMENT DE LA RÉSILIENCE DES COMMUNAUTÉS URBAINES ET RURALES VULNÉRABLES EN MAURITANIE | T05-EUTF-SAH-MR-07       | AMI              |                   | Elena Di Biasio               | 04-06-2018        | Roland SOURD | ares(2018)2 928221 |

|    |                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                          |                        |                                       |                                                                                    |                     |            |              |                                                   |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|---------------------------------------|------------------------------------------------------------------------------------|---------------------|------------|--------------|---------------------------------------------------|
| 23 | 8. Exceptions to PRAG/DEVCO Companion templates, other than General Conditions. B) Substantial modifications of the templates annexed to PRAG/DEVCO Companion other than the General Conditions (e.g. amendment of the technical and financial evaluation grid for calls for proposals; amendment of the template for financial guarantees) | Etude sur la sécurité de la frontière maritime mauritanienne et sur les besoins en renforcement de la Garde Côtes Mauritanienne (GSM)                                                                                    | T05-EUTF-REG-SAH-02-21 | CONTRAT DE SERVICE                    | THE MANAGEMENT INSTITUTE FOR INTERNATIONAL SECURITY                                | Cristina de Lorenzo | 28-06-2018 | Roland SOURD | Ares(2018)3 439500                                |
| 34 | Nbr 8b: Exceptions to PRAG/DEVCO Companion templates, other than General Conditions.Substantial modifications of the templates annexed to PRAG/DEVCO Companion other than the General Conditions.                                                                                                                                           | EMPLOYMENT AND EMPLOYABILITY THROUGH NEW TECHNOLOGIES AND RENEWABLE ENERGIES MAKE IT IN THE GAMBIA                                                                                                                       | T05-EUTF-SAH-GM-03-01  | SERVICE CONTRACT                      | GIZ                                                                                | TF Manager SAH      | 31-08-2018 | Roland SOURD | Ares(2018)1 074767 / Ares(2018) 4547633 (signed)  |
| 44 | Nbr 8b: Exceptions to PRAG/DEVCO Companion templates, other than General Conditions.Substantial modifications of the templates annexed to PRAG/DEVCO Companion other than the General Conditions.                                                                                                                                           | Appui à la protection des migrants les plus vulnérables en Afrique de l'Ouest                                                                                                                                            | T05-EUTF-SAH-REG-13    | AMI                                   | -                                                                                  | TF Manager SAH      | 08-11-2018 | Roland SOURD | Ares(2018)5 717754                                |
| 54 | Exceptions to all or certain provisions of the General Conditions annexed to the PRAG/DEVCO Companion. Use of a different set of General Conditions or use of a decision instead of a grant contract. Applicable to services, work, supplies, grants as well as contribution, delegation, financing and transfer agreements.                | KEY résilience                                                                                                                                                                                                           | T05-EUTF-SAH-ML-01-01  | subvention ONG                        | Humanités & Inclusions (tableau délégation) ABAC: Handicap International - T05.244 | DEVCO E             | 17-04-2018 | Roland SOURD | N° de sauvegarde: del-mali.002.dir (2018)2176 348 |
| 57 | 8B/V9 - Exceptions to PRAG/DEVCO Companion templates, other than General Conditions: Substantial modifications of the templates annexed to PRAG/DEVCO Companion other than the General Conditions                                                                                                                                           | Prévention de l'extrémisme violent autochtone – Rebâtir une cohésion sociale au Nord du Burkina à travers un meilleur suivi de la radicalisation, la promotion du dialogue et la valorisation de l'économie pastoraliste | T05-EUTF-SAH-BF-08     | Appel à Manifestation d'Intérêt (AMI) |                                                                                    | Eric Pitois         | 18-05-2018 | Roland SOURD | Ares(2018)2 615277                                |

Total number of Exceptions cases

7

**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.**

| Doc. 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. |
|----------|------------------------------------------|--------------------------|--------------------------|------------------|-------------------|-------------------------------|-------------------|----------|-----------|
|----------|------------------------------------------|--------------------------|--------------------------|------------------|-------------------|-------------------------------|-------------------|----------|-----------|



|                                      |                                                                                                                                                                                       |                                                                                                                                                |                        |                  |                             |                       |            |                |                                                   |
|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------|-----------------------------|-----------------------|------------|----------------|---------------------------------------------------|
| 10                                   | 10. Cas de non-conformité b) A breach of existing regulatory and/or contractual provisions.<br>(For instance a contract unconsciously signed without a previous budgetary commitment) | Renforcement des capacités pour une meilleure gestion de la migration afin de protéger les enfants migrants contre l'exploitation et la traite | T05-EUTF-SAH-MR-02-01  | Grant            | SAVE THE CHILDREN - Espagne | Cristina de Lorenzo   | 03-05-2018 | Roland SOURD   | Ares(2018)2 628197                                |
| 13                                   | 10. Cas de non-conformité b) A breach of existing regulatory and/or contractual provisions.<br>(For instance a contract unconsciously signed without a previous budgetary commitment) | EUTF IT Reporting System                                                                                                                       | T05-EUTF-REG-REG-02-01 | Service Contract | AKVO                        | Victoria Pascual Boix | 26-04-2018 | Roland SOURD   | devco.e.2.dir(2018)2508 060<br>Ares(2018)2 357553 |
| 84                                   | 10.b) A breach of existing regulatory and/or contractual provisions.<br>(For instance a contract unconsciously signed without a previous budgetary commitment)                        | COLLABORATION IN CROSS-BORDER AREAS: FIRST PHASE - CLUSTER II LOT 2 - DRC                                                                      | T05-EUTF-HOA-REG-26-02 | Grant            | Danish Refugee Council      | DEL                   | 17-01-2018 | Hans STAUSBOLL | ares(2018)2 89227                                 |
| Total number of non compliance cases |                                                                                                                                                                                       | 3                                                                                                                                              |                        |                  |                             |                       |            |                |                                                   |

| EVENTS TO BE REPORTED (EVR) - YEAR 2018                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                      |                                                                                                                                                                |                          |                          |                   |                               |                    |                   |              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|-------------------|-------------------------------|--------------------|-------------------|--------------|
| 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. |                                                                                                                                                                                                                                                                      |                                                                                                                                                                |                          |                          |                   |                               |                    |                   |              |
| Doc. nmb                                                                                                                                                                                                                                                                                                                                 | NUMBER AND TYPE                                                                                                                                                                                                                                                      | DECISION / PROJECT TITLE                                                                                                                                       | DECISION / CONTRACT REF. | TYPE OF CONTRACT         | ENTITY (if known) | SDAO reporting responsibility | ARES REF.          | DATE OF SIGNATURE | NOM AOS      |
| 4                                                                                                                                                                                                                                                                                                                                        | 22. Retroactive financing after the Financing Decision has been adopted b) For indirect management, retroactive financing to cover costs incurred before the signature of the agreement but after the Organisation has submitted a written request for contribution. | Renforcement de la résilience des populations déplacées par l'instabilité au Nord du Mali et soutien à la coexistence pacifique entre communautés: Mali        | T05-EUTF-SAH-REG-06-01   | CONVENTION DE DELEGATION | UNHCR             | Elena Di Biasio               | Ares(2018)11 07493 | 27-02-2018        | Roland Sourd |
| 5                                                                                                                                                                                                                                                                                                                                        | 22. Retroactive financing after the Financing Decision has been adopted b) For indirect management, retroactive financing to cover costs incurred before the signature of the agreement but after the Organisation has submitted a written request for contribution. | Renforcement de la résilience des populations déplacées par l'instabilité au Nord du Mali et soutien à la coexistence pacifique entre communautés : Mauritanie | T05-EUTF-SAH-REG-06-03   | CONVENTION DE DELEGATION | UNHCR             | Elena Di Biasio               | Ares(2018)11 33521 | 27-02-2018        | Roland Sourd |
| 6                                                                                                                                                                                                                                                                                                                                        | 22. Retroactive financing after the Financing Decision has been adopted b) For indirect management, retroactive financing to cover costs incurred before the signature of the agreement but after the Organisation has submitted a written request for contribution. | Renforcement de la résilience des populations déplacées par l'instabilité au Nord du Mali et soutien à la coexistence pacifique entre communautés : Niger      | T05-EUTF-SAH-REG-06-04   | CONVENTION DE DELEGATION | UNHCR             | Elena Di Biasio               | Ares(2018)11 33353 | 27-02-2018        | Roland Sourd |

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                         |                         |                          |                                                                                                                                                  |                 |                                                |            |                   |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|-------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------------------------------------------|------------|-------------------|
| 11                  | 22. Retroactive financing after the Financing Decision has been adopted. b) For indirect management, retroactive financing to cover costs incurred before the signature of the agreement but after the Organisation has submitted a written request for contribution                                                                                                                                                                                                | Programme d'appui à l'intégration socio-économique des jeunes (INTEGRA) | T05-EUTF-SAH-GN-01 (L1) | CONVENTION DE DELEGATION | Agence Belge de Développement-coopération technique belge (CTB) / Coopération Technique Allemande (GIZ) / Centre du Commerce International (CCI) | Corinne Salinas | devco.e.2.dir(2018)2004592 / ares(2018)2334257 | 17-05-2018 | Roland Sourd      |
| 49                  | 20.b) Use of direct award for grants without call for proposals. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). 22. Retroactive financing after the Financing Decision has been adopted a) For grants, retroactive financing to cover costs incurred before the signature of a grant contract but after the submission of the proposal. | ARCHIPELAGO: AN AFRICAN-EUROPEAN TVET INITIATIVE                        | T05-EUTF-SAH-REG-15-01  | Delegation Agreement     | SEQUA GmbH                                                                                                                                       | Corinne Salinas | Ares(2018)6454761                              | 14-12-2018 | Jean-Marc DEWERPE |
| 50                  | 22. Retroactive financing after the Financing Decision has been adopted b) For indirect management, retroactive financing to cover costs incurred before the signature of the agreement but after the Organisation has submitted a written request for contribution.                                                                                                                                                                                                | Guinea INTEGRA project                                                  | T05-EUTF-SAH-GN-01      | Decision de financement  | Enabel, Cci, GIZ                                                                                                                                 | Corinne Salinas | Ares(2018)6449658                              | 27-04-2018 | Roland Sourd      |
| Total number of EVR |                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 6                                                                       |                         |                          |                                                                                                                                                  |                 |                                                |            |                   |

## **SECTION 6 – DECLARATION OF ASSURANCE**

I, the undersigned,

Manager of the European Union Trust Fund for the 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<sup>58</sup>.

State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

This reasonable assurance is based on my own judgement and on the information at my disposal, such as the results of the self-assessment, ex-post controls, the opinion of the Internal Auditor on the state of control.

Confirm that I am not aware of anything not reported here which could harm the interests of the European Union Trust Fund for the Sahel And Lake Chad window.

**Brussels, the 01.02.2019**

**Jean-Marc DEWERPE**  
**(signed)**

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<sup>58</sup> True and fair in this context means a reliable, complete and correct view on the state of affairs under the TF

**Outline annex 8D**

- **Section 1 – Policy and/or operational highlights of the year**
- **Section 2 – Programming, implementation and results (including evaluations)**
- **Section 3 - Financial Report**
- **Section 4- Management and internal control**
- **Section 5- Annexes**
- **Section 6 - Statement of assurance**

## **SECTION 1 – POLICY AND/OR OPERATIONAL HIGHLIGHTS OF THE YEAR**

In the course of 2018, the EU, through the EUTF for Africa, further pursued its efforts, together with its African and European partners, 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. It continued tackling the root causes of destabilization, forced displacement and irregular migration, by promoting development and security.

In April 2018, the Board of the EUTF for Africa took stock of progress achieved in different areas of work across the three regions and agreed on the need to further prioritize future actions based on six priority areas validated by the EUTF for Africa Board in September 2018: (i) return and reintegration; (ii) refugees management (Comprehensive Refugee Response Framework); (iii) completing progress on the securitization of documents and civil registry; (iv) anti-trafficking measures; (v) stabilization efforts in the Horn of Africa and in the Sahel/Lake Chad region; (vi) migration dialogues. The Board also acknowledged that the North of Africa window will continue contributing to an improved migration management with a priority set on the protection of vulnerable migrants, assisted voluntary return and reintegration and community stabilization; support to integrated border management; support to labour migration and mobility and to improved overall migration governance. Programmes adopted by the EUTF for Africa in 2018 have been developed in accordance with these policy directions.

Although the number of detected irregular border crossings on the Central Mediterranean route has significantly dropped in 2018, the situation along this route remains a concern. The EU continued its efforts in supporting Sub-Saharan partner countries to address the mixed migration flows in countries of origin and transit. The AU-EU-UN Task Force, established at the AU-EU Summit in Abidjan in 2017, helped to reinforce this partnership with a view to improving the situation of migrants in Libya. At the same time, the increased number of irregular arrivals in 2018 through the Western Mediterranean route called for an increased political and financial EU engagement along this route.

On 17 May 2018, the European Commission adopted a Communication “Progress report on the Implementation of the European Agenda on Migration”, providing an overview of progress and developments in implementing the European Agenda on Migration. The Communication identified concrete actions necessary to ensure the effectiveness of the EU response to migration challenges, including the need for additional financial support from the EU and its Member States to sustain EU action on the external dimension of migration.

At the European Council held in June 2018, EU leaders reiterated that tackling the migration challenges requires a strong partnership with African countries, aiming at socio-economic transformations of the African continent, increased development funding and the creation of a new framework enabling a substantial increase of private investments from African and European partners. The European Council recognised the need for additional funding to further pursue the efforts of the EUTF for Africa. It agreed on the transfer of EUR 500 million from the European Development Fund reserve to the Sahel and Lake Chad as well as Horn of Africa windows, and called on EU Member States to further contribute to the replenishment of the Trust Fund.

The Senior Officials’ Meeting (SOM) of the Joint Valletta Action Plan (JVAP) held in Addis Ababa (Ethiopia) on 14-15 November 2018 recognised the added value, continuing relevance and role of the EUTF for Africa as well as other bilateral and multilateral financial instruments mobilised during the last three years to address migration challenges in line with the JVAP. Valletta partners acknowledged the need to mobilise sufficient financial resources to implement the JVAP in line with policy priorities identified by the Rabat and Khartoum processes.

On 4 December 2018, the European Commission adopted a Communication “Managing

Migration in all its aspects: progress under the European Agenda for Migration” reiterating that long-term partnerships with third countries are essential to facilitate return and reintegration, to assist refugees and stranded migrants, to fight against human trafficking networks, and to address the root causes of irregular migration. At the same time, building credibility to work with partner countries requires also providing alternatives to irregular migration in the form of legal pathways into the EU. Taking stock of the progress achieved so far under the European Agenda for Migration, the Communication recognised that different EU tools have delivered good results on the Central Mediterranean route, and could be rolled out on other routes as well.

Through the implementation of its actions in 2018, the EUTF for Africa has contributed to further facilitate progress on political dialogues with African partner countries. It has continued pursuing a balanced approach supporting the multiple aspects of migration, with a focus on areas of mutual interest such as addressing the root causes of irregular migration and forced displacement, the fight against trafficking of human beings and smuggling of migrants and the return and reintegration of migrants to their countries of origin.

More in particular, the EUTF for Africa has developed a comprehensive approach providing protection to migrants along the Central Mediterranean route (which remains the most dangerous route in the Mediterranean), voluntary return and sustainable reintegration options to migrants from transit countries and support to refugees, internally displaced people and their hosting communities. In response to the increased flow of irregular migrants along the Western Mediterranean route, the EUTF for Africa has intensified its support to Morocco with the objective to protect and save lives and to fight against smuggling and trafficking networks.

Finally, at the global level, the Global Compact for Safe, Orderly and Regular Migration and the Global Compact on Refugees were adopted, respectively on 10 and 17 December 2018, setting the global framework for international cooperation in the areas of migration and forced displacement. In the course of 2018, the EU, through the EUTF for Africa, has further pursued its efforts, together with its African and European partners, 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. It continued tackling the root causes of destabilization, forced displacement and irregular migration, by promoting development and security.

In 2018 the approval of new projects or top-ups to by the Operational Committee of the Trust Fund amounted to EUR 285 million, which represents a significant joint effort of the EU and donors to contribute to improving the migration situation in the North Africa region.

## **SECTION 2 – PROGRAMMING, IMPLEMENTATION AND RESULTS (INCLUDING EVALUATIONS)**

### **2.1. Programming**

Over the course of 2018, the North of Africa (NOA) window has experienced a substantial increase in the number of programmes adopted and the implementation pace of its activities compared to 2017. The North of Africa window approved EUR 285 million of actions, which includes 10 new programmes, the replenishment of ongoing actions and contributions to cross-window programmes. This brings the total amount of approved programmes as of 31 December 2018 to 23 for a total of EUR 582 million, including contributions to two cross-regional programmes, capturing the objectives of the EUTF for Africa’s strategy and addressing the priorities of the Operational Framework.

In 2018, while continuing to respond to the orientations of the regional operational framework, the EUTF Board has agreed to focus on the following strands of action in 2018 and 2019:

1. Support to improved migration governance
2. Support to labour migration and mobility
3. Protection of vulnerable migrants, voluntary return and sustainable reintegration, as well as community stabilization (including through support to municipalities along migration routes)
4. Integrated border management

Donors have continued to respond positively to the need for contributions targeting this window, and helped to enhance considerably the EU Trust Fund for Africa's partnership with North African countries. In 2018, EU Member States have invested over EUR 47,2 million into this window as to ensure synergies and develop a common EU response along the Central and Western Mediterranean routes.

During the period February-December 2018, the EUTF for Africa conducted a number of results oriented monitoring (ROM) exercises for some projects implemented in Libya and Tunisia covering priority areas of the North of Africa window. While there is an overall positive assessment on the progress of activities being implemented, the ROM reports have identified the need to improve certain aspects, such as reinforce risk management and coordination on the ground and to strengthen monitoring and reporting of project implementation.

| Amounts approved in 2018 (in EUR million)<br>(strategic objective of the EUTF for Africa: <i>Improved migration management</i> ) |         |         |                   |       |       |                   |
|----------------------------------------------------------------------------------------------------------------------------------|---------|---------|-------------------|-------|-------|-------------------|
| COUNTRY                                                                                                                          | Morocco | Algeria | Tunisia           | Libya | Egypt | Regional          |
| Amount                                                                                                                           | 54.5    | 0       | 1,5 <sup>59</sup> | 124   | 0     | 101 <sup>60</sup> |
| Total                                                                                                                            | 285     |         |                   |       |       |                   |

Decisions were approved in the following way:

- in **February 2018**, the three window of the EUTF for Africa adopted a cross-regional programme supporting the political commitments of the African Union (AU) – European Union (EU) – United Nations (UN) Task Force to support protection and assistance as well as evacuate vulnerable persons from Libya for an amount of EUR 115 million. On the occasion, the EUTF for Africa also adopted a top up to the Research Facility with a EUR 3 million contribution from the North of Africa window;
- in **March 2018**, the NoA window adopted a EUR 50 million programme to support community stabilisation in Libya through a written procedure;
- in **July 2018**, the NoA window held its 5<sup>th</sup> Operational Committee and adopted 3 programmes worth EUR 90.5 million:
  - EUR 55 million support efforts of national institutions in Morocco and Tunisia to save lives at sea, improve maritime border management and fight against smugglers operating in the region;
  - EUR 29 million to support reinforce its support to the protection of refugees and migrants in Libya at disembarkation points, in detention centres, in remote southern desert areas. It will also promote initiatives to develop economic opportunities for migrants in the domestic labour market, together with the Libyan Ministry of Labour and urban settings;
  - EUR 6.5 million to reinforce its assistance to vulnerable migrants, supporting the 2014 Moroccan National Strategy on migration. It will facilitate access to

<sup>59</sup> Top up to the programme "Favoriser la mise en œuvre de la stratégie nationale migratoire de la Tunisie".

<sup>60</sup> The amounts reflected include two regional programmes: the EUR 55 million programme "Border Management Programme for the Maghreb", of which EUR 30 million are earmarked for activities in Morocco and EUR 20 million for activities in Tunisia, and the "Towards a Holistic Approach to Labour Migration Governance and Labour Mobility in North Africa" regional programme (EUR 15 million). It also includes a EUR 32 million contribution to the cross-regional programme "Protection and sustainable solutions for migrants and refugees along the Central Mediterranean route" to cover actions in Libya as well as a EUR 3 million contribution to the cross-regional "Research and Evidence Facility for the Sahel and Lake Chad Region and the North of Africa".

basic services for vulnerable migrants and improve local associations' and organisations' capacity to effectively deliver those services.

- in **December 2018**, the NoA window adopted 4 actions worth EUR 115 million:
  - EUR 45 million expanding the first phase of the programme Supporting border and migration management in Libya;
  - EUR 40 million to help Morocco develop its border management system;
  - EUR 15 million to promote legal migration and mobility between North of Africa, its southern neighbours and Europe. The German Development Agency GIZ, the International Labour Organisation and the International Organisation for Migration will implement this action;
  - EUR 8 million to reinforce the EU's support to facilitate the integration process of migrants living in Morocco as well as the positive contribution of Moroccans living abroad or coming back home to the development of the country. The programme, implemented by the Belgian Cooperation Agency;
  - In addition, the Commission expanded its support to Voluntary Humanitarian Return and Reintegration operations in Libya with an amount of EUR 7 million.

At the end of 2018, 14<sup>61</sup> new contracts or riders were signed for an amount of EUR 137,3 million.

### **OECD DAC<sup>62</sup> compliance**

One issue that has been raised by a number of EU Member States and other donors is the assurance that all the actions implemented under the EUTF – NoA are compliant with Official Development Assistance (ODA) eligibility criteria under the OECD-DAC.

As a response to the political priorities established in the different European Council Conclusions and political statements of the European Union, the North of Africa window has considerably enlarged the amounts committed to activities in the area of border management. Together with actions committed to support community stabilisation and governance in the region, this development represents a substantial shift in the original strategy of the North of Africa window as reflected in the Strategic Orientation Paper and the Regional Operational Framework. In 2018 alone, the Operational Committee approved three programmes of a total amount of EUR 140 million.

The nature of these activities is complex and represents a new strand of action for programmes financed through ODA resources. Although in principle border management activities can comply with ODA eligibility criteria, it would be appropriate undertake consultations with the DAC Secretariat at the OCDE in order to identify the potential risks that parts of these activities funded might not be eligible.

In the event that some activities were considered ineligible, it should be borne in mind that the North Africa window is not only funded through ENI but also through other channels such as the Internal Security Funds, the Asylum, Migration and Integration Fund (AMIF) or Common Security and Defence Policy instruments which are not subject to ODA requirements. With the use of different source of funding, in principle the assistance provided by the Trust Fund can be in line with the objectives of the relevant EU instruments. However, given the significantly increased funding of border management actions, the margin of non-ODA activities may become smaller in case larger parts of ongoing border management programmes should be considered non-eligible under ODA criteria by the OECD-DAC.

## **2.2. Implementation and results**

Programmes adopted in 2018 have been identified and formulated by the Trust Fund

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<sup>61</sup> At the end of 2018 two additional contracts were signed by the Commission but not countersigned

<sup>62</sup> 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.



Managers in close partnerships with EU Delegations, Member States agencies and other relevant stakeholders at country level, as well as with technical partners with relevant expertise such as UN agencies and international civil society organizations.

Programmes adopted and contracts signed in 2018 are implemented, similarly to previous years, by different categories of implementers including EU Member States' development agencies, international and local NGOs and international or UN agencies. Overall, as indicated in Art 10 of the EUTF for Africa Constitutive Agreement, delegated cooperation with Member States agencies represents the main implementation modality used for programmes funded by the EUTF for Africa.

In 2018, challenges across the North of Africa region have required a determined and comprehensive response from the EU aimed at saving lives, ensuring legal, safe and orderly migration, reducing the number of irregular arrivals and developing new tools to deliver together on challenges on both sides of the Mediterranean. The EUTF for Africa has continued to react to emerging needs in the region through a spirit of partnership and joint responsibility. Actions adopted in 2018 have responded to clear political orientations defined by the EU and its Member States in the European Council conclusions of June and October 2018.

The Central Mediterranean route remains the most dangerous route in the Mediterranean, as 1,314 people have lost their lives while crossing this route in 2018. By protecting and assisting stranded migrants, refugees and their host communities all along the migration routes and providing essential health care, critical goods and a safe environment for the most vulnerable, EUTF programmes adopted in 2018 through the EUTF reflect our increased engagement to protect lives and ensure humane and dignified treatment of migrants and refugees.

According to the IOM and UNHCR, the number of migrants in Libya is estimated at almost 700,000, among which 57,546 are registered as refugees and asylum seekers by the UNHCR. Despite efforts to improve living conditions of migrants in the country, UNHCR claims that most of those detained are in need of international protection. Tunisia has witnessed a substantial increase of departures from its shores where Tunisians account as the main nationality.

However, the Western Mediterranean route has witnessed a particular increase of irregular migration from Morocco to Spain. In 2018, the largest number of arrivals across the Mediterranean has been recorded on this route, with more than 60,000 irregular arrivals to Spain until mid-December – as compared to 28,000 in 2017. This route has also become increasingly dangerous where 784 people have been reported dead or missing in 2018. In response, the EUTF for Africa has intensified its support to Morocco to address irregular migration with the objective to protect and save lives and to fight against smuggling and trafficking networks.

The EUTF for Africa has remained a key delivery tool, which complements traditional EU development instruments and existing political dialogues with partner countries. The EU continued its High-Level Dialogue on Migration with Tunisia in November 2018 and followed-up on the Migration Dialogue with Egypt. An informal dialogue on migration took also place between the EU and Algeria. At multilateral level, the EUTF for Africa has become instrumental in implementing the commitments undertaken by the Africa Union (AU) – European Union (EU) – United Nations (UN) Task Force, established after the Abidjan AU-EU Summit in November 2017.

### ***To foster rights-based migration governance-systems in the region***

This last year, the EUTF for Africa has continued to support the development and implementation of national strategies on migration and to ensure that every aspect of migration management has a legal and regulatory basis aligned with international conventions and agreements as well as with best practices. The EUTF for Africa supports the establishment of rights-based legislative, institutional and regulatory migration

frameworks, and an improved production of migration-related knowledge and data. It also promotes the transfer of expertise between relevant institutions as well as civil society organisations both in the region and with EU counterparts. Moreover, ongoing actions aim to foster a fair narrative on migration, promoting intercultural dialogue, cultural diversity and mutual understanding.

As regards Morocco for instance, the Operational Committee adopted a EUR 8 million programme to support the implementation of two national strategies: the National Strategy on Migration and Asylum and the National Strategy benefitting Moroccans living abroad. The Programme will offer administrative and technical support to migrants living abroad seeking to use their remittances as powerful financing tools for the development of the communities of origin in Morocco. The programme will also improve socioeconomic conditions of regularised migrants or in the process of regularisation by enhancing their access to basic services (e.g. education, health, employment).

### ***To increase mutually beneficial legal migration and mobility***

The North of Africa region has a strong tradition of intra-regional migration. Through migration, people contribute to the economic and social development of both countries of origin and destination. Diasporas can have an important impact on development through remittances as well as investments. In order to ensure that migration and mobility lead to win-win situations, the EUTF for Africa has stepped up work to facilitate legal migration to the EU and within the region, while improving dialogue and cooperation within the region on the conditions of migrant workers.

In December 2018, the Operational Committee adopted a EUR 15 million programme on legal migration. This new regional initiative will strengthen the governance on labour migration in North of Africa partner countries and reinforce the protection of migrant workers in the region. It will also facilitate the placement of workers from the region on the European labour market, through a mobility scheme piloted by Germany.

The EUTF for Africa has been working towards mobilising human talent and financial capacity of Diasporas' networks. In Tunisia, for instance, the project "*Développement des opportunités d'emploi et d'investissement à travers la mobilisation de la diaspora*" has started working with the Tunisian Diaspora in Europe to raise awareness about the existing opportunities to invest in the socioeconomic development of Tunisia. A study launched by this project is currently looking at the opportunities for Tunisians living in Germany, which will provide a EUR 5 million as co-financing, France, Belgium, Italy and Switzerland to invest in their home country.

### ***To strengthen protection and resilience of those in need***

Migration patterns in the region are complex with migrants and refugees coming along the same routes. The EUTF for Africa has continued to ensure protection and assistance of those in need, notably by providing essential health care, critical goods and a safe environment for the most vulnerable persons, and enhancing sustainable livelihoods for displaced persons and their host communities as well as promoting social cohesion.

Following the commitments made by the African Union and the European Union in Abidjan in November 2017, in February 2018 the EUTF for Africa adopted a cross-regional programme with a particular focus on Libya. Through this programme, the EU doubled its support to IOM's Voluntary Humanitarian Return and Reintegration operations from Libya to countries of origin for an additional 15,000 migrants<sup>63</sup>. The programme also facilitated the evacuation of 3,800 refugees and asylum seekers through the UNHCR's Emergency Transit Mechanism in Niger. In December 2018, the EUTF increased its contribution to IOM's operations by EUR 7 million.

Moreover, in response to a call by the European Council to increase protection and

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<sup>63</sup> Together with actions adopted in December 2016, the EUTF for Africa covers the Voluntary Humanitarian Return and Reintegration of 30,000 stranded migrants in Libya to countries of origin.

assistance of vulnerable migrants in Libya, the EUTF for Africa has further reinforced its cooperation with the United Nations agencies (in particular, IOM, UNHCR and UNICEF) to protect and assist stranded migrants, refugees and their host communities all along the migration routes. Soon after the EU Council meeting of June 2018, the North of Africa window adopted a top-up (worth EUR 29 million) of the ongoing efforts (a EUR 90 million programme “Managing mixed migration flows in Libya through expanding protection space and supporting local socioeconomic development” adopted in April 2017).

The EU has also expanded protection and assistance measures in the region. In July 2018, the North of Africa window adopted a new programme for Morocco worth EUR 6.5 million to facilitate access to basic services for vulnerable migrants and improve local associations and organisations' capacity to deliver effectively services to the most vulnerable people. Civil Society Organisations, selected through a call for proposals, will implement this programme.

Given the particular situation in Libya, assisted voluntary return operations carried out by IOM are considered as protection measures and, therefore, its developments are reported under the strategic priority “To strengthen protection and resilience of those in need”. In 2018, the IOM assisted 16,458 migrants with humanitarian voluntary return from Libya to their countries of origin across Africa and Asia.

Programmes adopted in 2017 have improved their implementation pace over 2018. Through United Nations agencies and Civil Society Organisations, the EUTF for Africa has brought help to the most vulnerable. Since May 2017, 61,300 refugees and vulnerable migrants in Libya have received direct assistance (non-food items and hygiene kits), 89,700 persons have received medical assistance and 14,600 children have received learning supplies.

#### **Alternatives to detention: the Gathering and Departure Facility (GDF)**

*In December 2018, UNHCR evacuated the first group of refugees from Libya to Niger after hosting them at a Gathering and Departure Facility (GDF) in Tripoli. After securing their release from five detention centres across Libya, refugees were transferred to the Facility while waiting for their evacuation.*

*The Facility is the first centre of its kind in Libya. It aims to bring vulnerable refugees to a safe environment while UNHCR seeks durable solutions for them, such as refugee resettlement, family reunification, or evacuation to emergency facilities in other countries.*

*This initiative is one of many others supported by the EUTF for Africa to offer viable alternatives to the arbitrary detention system in Libya and prevent the deadly journeys that many refugees and migrants take along the Central Mediterranean route.*

*Since November 2017, with EUTF for Africa support, UNHCR has evacuated 2,793 refugees and asylum seekers from Libya.*

#### **Supporting access to education in Libya**

*Sarah is only 16 years old and lives in Sabha, Southwest Libya, with her parents and five brothers.*

*Eight years ago, Sarah's family migrated from Niger to Libya to find better living, education, and hence a brighter future. Sarah says, "My school is very small. Teachers have a bad salary and the students' parents do not have documents. This means that we don't have options for our future" said Sarah.*

*UNICEF is working to improve the living conditions of children like Sarah, by ensuring that irrespective of their background or nationality, all children in Libya are able to access education and get a proper certification. With support from the EUTF for Africa, UNICEF trains teachers on official English and French curricula, and reaches out to children at risk of dropping out of school to make sure that they are given the opportunity and the means to pursue their studies. UNICEF distributes textbooks and other learning materials to vulnerable migrant children and provides, where needed, education grants.*

*Since the beginning of the project, UNICEF has reached, with EUTF for Africa funding, 14,815 school-age children with learning kits to enable them to have continued access to learning opportunities as well as 370 teachers with teachers' kits to supplement the teaching process for children and ensure quality-learning opportunities. UNICEF is also currently working on the rehabilitation of 12 schools across Libya.*

## ***To foster a more inclusive social and economic environment and stability in the region***

Despite an overall decrease of migration flows through the Central Mediterranean route in 2018, migrants transiting through Libya remain of great concern. Moreover, flows in the region are changing as evidenced by the upsurge of irregular migrants from Morocco or Tunisia. In order to address this trend, the EUTF for Africa has continued working towards providing equal economic opportunities for vulnerable population groups living in disadvantaged areas and at risk of migrating irregularly. In the same vein, it has also continued enhancing stability and recovery of local communities, including migrant populations on the move and returnees, notably in Libya.

To this end, in 2018 the North of Africa window adopted a EUR 50 million programme expanding both geographically and financially the support provided to Libyan municipalities across the country, and in particular, along the main migration routes. The programme will focus on enhancing the capacities of local authorities in providing basic services such as health, education, water and sanitation as well as social services to the most vulnerable people.

Actions adopted in 2017 have improved their implementation pace, in particular in Libya, where local communities have received significant help, including for the rehabilitation of key infrastructures and equipment providing essential services to over 1.2 million people.

### **Empowering youth in Libya**

*Fatima Nasser is 21 years old and was born in Sabha, south-western Libya, is one of the young Libyan entrepreneurs supported by the EUTF for Africa to develop their businesses in the country.*

*Fatima has developed a food delivery app called Yummy, which delivers homemade meals cooked at home by local women. The app was launched in August 2018, with 300 women being ready to start cooking in Benghazi and Tripoli.*

*To respond to the many challenges people are facing in Libya, the EUTF for Africa supports the UNDP to put the country on a more robust development path by helping local authorities to restore security, and ensure essential services delivery and livelihoods opportunities in different locations (Tripoli, Sabratha, Sabha, Murzuq, Benghazi and Al Kufra). Over 1.2 million people in Libya have gained better access to healthcare and education while more than 100 entrepreneurs were trained to start their own business.*

*As part of this project, the EUTF for Africa is providing funding to train young Libyans and support their innovative ideas through the Tatweer Entrepreneurship Campus (TEC), a three-year initiative to support start-ups by providing training, consulting, mentoring, office space and financial aid.*

## ***To mitigate vulnerabilities arising from irregular migration and to combat irregular migration***

The European Council Conclusions of June 2018 called upon intensified efforts to stop smugglers operating out of Libya or elsewhere. With this aim, the EUTF has expanded its support to improve the capacity of the Libyan, Tunisian and Moroccan authorities covering sea and land borders to carry out Search and Rescue operations. This Action strives for implementing a comprehensive approach on border management with institutional reforms, capacity building as well as concrete training including on human rights and gender sensitisation.

In July 2018, a EUR 55 million programme on border management was adopted to address the needs expressed by Morocco and Tunisia in this sector. Out of this amount, EUR 30 million are earmarked for actions in Morocco and EUR 20 million for actions in Tunisia. To complement these efforts, in December 2018, the EUTF for Africa adopted an initiative worth EUR 40 million supporting Morocco in developing its border management system and fighting more effectively trafficking of human beings.

The two programmes are part of a EUR 140 million package together with an action financed under the European Neighbourhood Instrument (ENI) further to negotiations between the European Commission, Spain and Morocco over the second half of 2018.

These actions will pay particular attention to the protection of migrants' rights and prevention of further loss of lives at sea.

The EUTF for Africa expanded its support to border and migration management in Libya with additional EUR 45 million. This support will focus on developing capacities of the Libyan Coast Guards, the establishment of the Maritime Rescue Coordination Centre, and the development of the integrated border management in the south of Libya, building upon the work of the EU Border Assistance Mission (EUBAM) in the country. Human rights training will remain a key component to guarantee that the Libyan authorities targeted by this action comply with human rights standards in their operations.

### **2.3. Research, Monitoring & evaluation, communication activities**

In 2018, the EUTF for Africa has consolidated a comprehensive approach to monitoring, evaluating and learning, which allows tracking progress of our activities, measuring their success and improving implementation and programming accordingly through informed decision-making.

Our approach is conducted at three levels: at programme level, at operational window level and for the EUTF for Africa as a whole. In addition to indicators specific to each project, a first set of common output indicators had been designed in 2017 to offer an overall perspective of the results achieved by the Trust Fund and to capture their concrete achievements. The initial list has been extended to 41 macro indicators in 2018 to better reflect the scope and variety of the work carried out by our implementing partners. This enhanced list also offers the possibility for implementing partners to provide disaggregated data when available and in line with the priorities established by each operational window. Each of the projects contracted under the Trust Fund will include at least a minimum set of the above mentioned indicators resulting in a common basis for reporting across the three regions of the EUTF for Africa.

#### **The Monitoring and Learning System in the Horn of Africa and the Sahel and Lake Chad**

In the Horn of Africa and in the Sahel and Lake Chad windows, the Monitoring and Learning System (MLS) has been designed as a regional meta-monitoring system to gather primary data from all projects on a quarterly basis, following the EUTF for Africa common output indicators. The information is cross-analysed and delivered in quarterly reports<sup>64</sup> which enables the European Commission to showcase results early on in the implementation process and analyse the way in which the Trust Fund is reaching its beneficiaries. It also includes a learning component to capture and share more qualitative information on projects' approaches, in order to inform the programme strategy.

As of the end of 2018, the analysis carried out by the MLS in the Horn of Africa illustrates that three years after the creation of the Trust Fund, tangible results are already available for around 50 projects which are often implemented in difficult contexts. The EU has been able to combine short-term and long-term approaches, in particular by: supporting the host communities and the most vulnerable people who may be likely to migrate irregularly, as well as those who have already migrated, be they IDPs, refugees, migrants or returnees ; promoting the development of sustainable economic opportunities and resilience-building practices to give beneficiaries, especially youth, the chance to build a better future in their country rather than risking the dangers of irregular migration ; and enhancing the structural capacities of local governments and institutional partners to develop long-term solutions. The first MLS report for the Sahel and Lake Chad window will be published in the first half of 2019.

#### **The Monitoring and Evaluation System of the North of Africa**

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<sup>64</sup> See the MLS second quarterly report for the Horn of Africa:  
[https://ec.europa.eu/trustfundforafrica/sites/euetfa/files/eutf\\_q2\\_2018\\_final\\_07112018.pdf](https://ec.europa.eu/trustfundforafrica/sites/euetfa/files/eutf_q2_2018_final_07112018.pdf)



The Monitoring and Evaluation System for the North of Africa window (MENOA) has been conceived as a framework linking all funded projects consistently to the strategic objectives and priorities of the EUTF for Africa.

In 2018, the MENOA focused on aligning the logical framework of newly adopted projects to the strategic objectives of the North of Africa window, supporting implementing partners during the contracting and inception phase to ensure selection of SMART indicators through bilateral meetings as well as field workshops in Egypt, Libya and Tunisia and facilitating data collection at project level. The first MENOA report is due by the first half 2019.

The MLS and the MENOA are both additional to the Monitoring and Evaluation (M&E) system of each individual project or other existing mechanisms such as the Results-Oriented Monitoring (ROM), project evaluations or the EUTF for Africa mid-term evaluation. It relies on data produced by M&E systems of each project and complement these systems where needed so as to have an overview of progress achieved at country and regional level.

### **The external mid-term evaluation of the EUTF for Africa**

An external mid-term evaluation of the EUTF for Africa has been launched at the end of 2018 and will be carried out in 2019. It will assess in particular the relevance and coherence of the EUTF for Africa strategic approaches against its objectives, its intermediary results, focusing on effectiveness and efficiency; its value added, the coordination and complementarity of the European Union's interventions with other donors' interventions (focusing on EU Member States); the coherence between the European Union's interventions in the field of development cooperation and other European Union policies that are likely to affect the partner country/region. The final results of the mid-term evaluation are expected in the first quarter of 2020.

### **Research and Evidence Facilities**

Under the Research and Evidence Facility (REF) for the Sahel and Lake Chad and the North of Africa, six contracts have been signed in 2018 (five for the Sahel and Lake Chad window amounting to EUR 6.5 million and one under the North of Africa window amounting to EUR 2.5 million). In the North of Africa, a project is conducting research on migration patterns, human trafficking and smuggling dynamics in Libya and the Sahel (Niger, Chad and Mali) as well as on underlying dimensions of instability/potentials of conflict linked to or in consequence of irregular migration flows and business. An additional budget of EUR 6 million has been approved by the Operational Committee in November 2018 to cover needs identified by EU Delegations with a specific focus on equality, human rights, and gender-based approach to programme design as well as vulnerable groups.

Ongoing studies will be made available on the EUTF for Africa website in the first quarter of 2019.

### **Results-oriented monitoring**

As of December 2018, 62 EUTF for Africa projects were selected for Results-Oriented Monitoring (ROM) reviews, of which 36 were fully completed. These reviews consist of assessments conducted by external experts according to four DAC criteria: relevance, efficiency, effectiveness and sustainability. They cover all three windows of the EUTF for Africa with 38 projects assessed in the Horn of Africa, 20 in the Sahel & Lake Chad and 4 in the North of Africa. A specific ROM-EUTF for Africa consolidated report will be published in early 2019 based on the reviews already available. It will present an overview of the ROM reviews main findings as well as lessons learnt and recommendations for future project implementation.

## **Communication**

The European Commission is committed to ensuring transparency and to facilitate a clear understanding of programmes implemented under the EUTF for Africa. On top of Operational Committees and Board meetings, we have presented in detail the operational and financial situation of the Trust Fund to the European Parliament (BUDG, CONT and DEVE committees), the Council (CODEV and ACP working groups; EDF and DCI committees) and the ACP-EU inter-parliamentary assembly. Our teams have regular in-depth exchanges with institutional partners and implementing agencies with which we maintain a dynamic dialogue through the Practitioners' Network for Development Cooperation.

An lunchtime conference on the Monitoring and Learning System (MLS) for the Horn of Africa took place at the end of last year in DG DEVCO in Brussels to present the second "Quarterly Monitoring and Learning report for 2018" and the approach to monitoring project results in the Horn of Africa. The Research and Evidence Facility of the Horn of Africa also presented three of studies at an Infopoint last November. Both events were attended by a large number of representatives from the civil society, implementing partners and EU institutions.

Our programmes were showcased during the European Development Days in June in Brussels through a session entitled "Women on The Move: Stories of Resilience and Reintegration" as part of the Joint EU-IOM Initiative for the Protection and Reintegration of Migrants.

Earlier this year, EUTF for Africa projects in support of stabilisation and development in the G5 Sahel region were highlighted at the High-Level International Conference on the Sahel, which confirmed the international community's political commitment to the Sahel countries.

A photography exhibition presenting the EU's support to G5 Sahel took place in Nouakchott in December and was inaugurated by the European Commissioner for International Cooperation and Development, Mr Neven Mimica in the presence of four heads-of-state of G5 countries. This exhibition illustrates the work undertaken in the areas of food security, access to drinking water, access to basic services and peaceful coexistence of populations in the most vulnerable regions of the Sahel. It will tour in five African countries and in Brussels in 2019.

Finally, in 2018, the EUTF for Africa website has gained considerable importance and helped to make our activities known with more than 71,000 visits and 212,000 page viewed. The overall content has considerably increased and now includes all the action documents as well as regular news and updates on ongoing programmes and information on the general state-of-play of the EUTF for Africa updated weekly. On social networks, the #AfricaTrustFund has been mentioned more than 3,000 times.

The North of Africa window contracted a Framework Contract to support the team in producing communication and outreach products in an effort to improve the knowledge and attract interest to the activities implemented under the EUTF for Africa in the North of Africa region.

## **SECTION 3 – Financial report<sup>65</sup>**

### **3.1. Amounts pledged and received**

As of 31 December 2018, resources allocated to the EU Trust Fund for Africa amounted to approximately EUR 4.2 billion. This includes around EUR 3,7 billion from the European Development Fund (EDF) and EU financial instruments including the Development Cooperation Instrument (DCI), the European Neighbourhood Instrument (ENI), and

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<sup>65</sup> Draft annual accounts of the EU Trust Fund will be annexed to the AAR of the AOD.

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), as well as EUR 489.5 million from EU Member States and other donors (Switzerland and Norway).

The overall resources of the EUTF have increased by EUR 884 million in 2018, including EUR 650 million from the European Development Fund and EUR 117 million from EU Budget (out of which EUR 27,7 to the North of Africa window). The EUTF received 25 new contributions from EU Member States and other donors for EUR 116.7 million (EUR 55.1 million to the Sahel and Lake Chad window, EUR 47.2 million to the North of Africa window and EUR 14.4 million to the Horn of Africa window). The conclusions of the European Council of 28 June 2018 called on the EU and its Member States to provide additional funding to the EUTF for Africa. As a follow-up, the Commission has adopted on 6 July a decision to transfer EUR 500 million from the 11<sup>th</sup> EDF reserve<sup>66</sup>.

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 2018. Contributions are split between the three windows according to the earmarking information contained in the Contribution Certificate or, if no earmarking has been requested, according to the following distribution key:

- Window SAH(A) – Sahel and Lake Chad: 40 %
- Window HOA(B) – Horn of Africa: 40 %
- **Window NOA(C) – North of Africa: 20 %**

The first table provides information on the contributions from external contributors (i.e. Member States and other external donors), as follows:

- Contributions pledged: total funding for the EUTF for Africa as agreed by donors (i.e. pledges that have been announced in a formal manner but have not yet been officially confirmed by a Contribution Certificate).
- Contributions certified: contributions supported by a Certificate of the external contributor.
- Contributions received: contributions received in the EUTF for Africa bank account, on the basis of which the amount available for commitment (i.e. the total amount of legal obligations that can be incurred) and the amount available for payment are subsequently established in the EUTF for Africa accounting system (ABAC). Contributions received in currencies other than EUR are registered using the ECs official exchange rate.

The second table of this section provides information on the contributions from the EU and EDF budgets, as follows:

- Contributions pledged: total funding for the EUTF for Africa as agreed by donors;
- Contributions certified: contributions supported by a Commission Financing Decision, on the basis of which the amount available for commitment (e.g. the total amount of legal obligations that can be incurred) is subsequently established in the EUTF for Africa accounting system (ABAC).
- Contributions received: contributions received in the EUTF for Africa bank account, on the basis of which the amount available for payment is subsequently established in the EUTF for Africa accounting system (ABAC).

Interest generated by cash received in the EUTF for Africa bank account is shown in section III of the second table.

#### **Table - EUTF for Africa contributions from external contributors**

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<sup>66</sup> Please refer to chapter 4 of this report for more information



| I = Country    | Contributions pledged (EUR) |             | Contributions certified (EUR) |            |             | Contributions received (EUR) |
|----------------|-----------------------------|-------------|-------------------------------|------------|-------------|------------------------------|
|                | TOTAL                       | TOTAL       | Allocated by window           |            |             | As 31/12/2018<br>Total       |
|                |                             |             | SAH (A)                       | HOA (B)    | NOA (C)     |                              |
| 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                    |
| Belgium        | 10.000.000                  | 10.000.000  | 5.500.000                     | 500.000    | 4.000.000   | 9.000.000                    |
|                | 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    | 100.000     | 200.000                      |
|                | 100.000                     | 100.000     | 100.000                       |            |             | 100.000                      |
|                | 300.000                     | 300.000     | 200.000                       |            | 100.000     | 300.000                      |
| Cyprus         | 100.000                     | 100.000     |                               |            | 100.000     | 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        | 6.001.921                   | 6.001.921   | 2.400.768                     | 2.400.768  | 1.200.384   | 6.001.921                    |
|                | 4.031.012                   | 4.031.012   |                               |            | 4.031.012   | 4.031.012                    |
|                | 10.076.311                  | 10.076.311  | 2.720.604                     | 3.325.183  | 4.030.525   | 10.076.311                   |
|                | 10.047.289                  | 10.047.289  | 3.349.096                     | 3.349.096  | 3.349.096   |                              |
| Estonia        | 150.000                     | 150.000     |                               |            | 150.000     | 150.000                      |
|                | 300.000                     | 300.000     |                               |            | 300.000     | 300.000                      |
|                | 1.000.000                   | 1.000.000   |                               |            | 1.000.000   | 1.000.000                    |
|                | 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                    |
| 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                     | 1.200.000  | 600.000     | 3.000.000                    |
|                | 48.000.000                  | 48.000.000  | 38.400.000                    |            | 9.600.000   | 40.000.000                   |
|                | 3.000.000                   | 3.000.000   |                               |            | 3.000.000   | 3.000.000                    |
|                | 100.000.000                 | 100.000.000 |                               |            | 100.000.000 | 100.000.000                  |
|                | 3.500.000                   | 3.500.000   |                               |            | 3.500.000   | 3.500.000                    |
|                | 25.000.000                  | 25.000.000  | 25.000.000                    |            |             | 25.000.000                   |
| 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  |             | 1.800.000                    |
|                | 3.000.000                   | 3.000.000   | 1.200.000                     | 1.200.000  | 600.000     | 800.000                      |
|                | 9.000.000                   | 9.000.000   | 3.600.000                     | 3.600.000  | 1.800.000   | 6.300.000                    |
| Italy          | 10.000.000                  | 10.000.000  | 4.000.000                     | 5.000.000  | 1.000.000   | 10.000.000                   |
|                | 7.000.000                   | 7.000.000   | 7.000.000                     |            |             | 7.000.000                    |
|                | 15.000.000                  | 15.000.000  | 15.000.000                    |            |             | 15.000.000                   |
|                | 50.000.000                  | 50.000.000  | 50.000.000                    |            |             | 50.000.000                   |
|                | 10.000.000                  | 10.000.000  |                               |            | 10.000.000  | 10.000.000                   |
|                | 10.000.000                  | 10.000.000  | 10.000.000                    |            |             | 10.000.000                   |
|                | 2.000.000                   | 2.000.000   | 2.000.000                     |            |             | 2.000.000                    |
|                | 2.000.000                   | 2.000.000   |                               | 2.000.000  |             | 2.000.000                    |
| 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                      |
| Luxembourg     | 200.000                     | 200.000     |                               |            | 200.000     | 200.000                      |
|                | 3.100.000                   | 3.100.000   | 3.000.000                     | 100.000    |             | 3.100.000                    |
| Malta          | 250.000                     | 250.000     |                               | 125.000    | 125.000     | 150.000                      |
|                | 75.000                      | 75.000      |                               |            | 75.000      | 25.000                       |
|                | 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                   |
| Norway         | 3.593.344                   | 3.593.344   | 1.113.937                     | 2.479.407  |             | 3.593.344                    |
|                | 5.272.037                   | 5.272.037   | 1.581.611                     | 1.581.611  | 2.108.815   | 5.272.037                    |
|                | 6.160.797                   | 6.160.797   | 2.053.599                     | 2.053.599  | 2.053.599   | 6.160.797                    |
| 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            | 100.000           | 50.000             | 250.000            |
|                                    | 200.000            | 200.000            | 80.000             | 80.000            | 40.000             | 200.000            |
|                                    | 1.350.000          | 1.350.000          | 675.000            |                   | 675.000            | 1.350.000          |
|                                    | 3.200.000          | 3.200.000          | 1.600.000          |                   | 1.600.000          | 3.200.000          |
| Romania                            | 100.000            | 100.000            | 40.000             | 40.000            | 20.000             | 100.000            |
| Slovakia                           | 500.000            | 500.000            | 200.000            | 200.000           | 100.000            | 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             | 20.000            | 10.000             | 50.000             |
|                                    | 50.000             | 50.000             | 20.000             | 20.000            | 10.000             | 50.000             |
| Spain                              | 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          |
| Sweden                             | 3.000.000          | 3.000.000          | 1.200.000          | 1.200.000         | 600.000            | 3.000.000          |
| Switzerland                        | 4.100.000          | 4.100.000          | 1.640.000          | 1.640.000         | 820.000            | 4.100.000          |
| United Kingdom                     | 3.000.000          | 3.000.000          |                    | 3.000.000         | ?                  | 1.800.000          |
|                                    | 3.000.000          | 3.000.000          |                    |                   | 3.000.000          | 1.000.000          |
| <b>Total External Contribution</b> | <b>489.532.083</b> | <b>489.532.083</b> | <b>212.154.615</b> | <b>62.976.665</b> | <b>214.400.802</b> | <b>461.034.793</b> |

**Table - EUTF for Africa contributions from the EU and EDF budgets**

| II = Programme                                                         | Contributions pledged (EUR) | Contributions certified (EUR) |                     |             |             | Contributions received (EUR) |
|------------------------------------------------------------------------|-----------------------------|-------------------------------|---------------------|-------------|-------------|------------------------------|
|                                                                        |                             | All windows                   | Allocated by window |             |             | As 31/12/2018                |
|                                                                        |                             |                               | SAH (A)             | HOA (B)     | NOA (C)     | Total                        |
| Reserve of the 11 <sup>th</sup> EDF                                    | 1.000.000.000               | 1.000.000.000                 | 666.666.667         | 333.333.333 |             | 103.513.800                  |
| RIP West Africa 11 <sup>th</sup> EDF                                   | 200.000.000                 | 200.000.000                   | 200.000.000         |             |             | 200.000.000                  |
| RIP Central Africa 11 <sup>th</sup> EDF                                | 10.000.000                  | 10.000.000                    | 10.000.000          |             |             | 10.000.000                   |
| RIP EASAO 11 <sup>th</sup> EDF                                         | 50.000.000                  | 50.000.000                    |                     | 50.000.000  |             | 50.000.000                   |
| NIP ET 11 <sup>th</sup> EDF                                            | 30.000.000                  | 30.000.000                    |                     | 30.000.000  |             | 30.000.000                   |
| DG NEAR                                                                | 500.000                     | 500.000                       |                     |             | 500.000     | 500.000                      |
| DG NEAR                                                                | 200.000.000                 | 198.811.675                   |                     |             | 198.811.675 |                              |
| DG NEAR                                                                | 25.000.000                  | 25.000.000                    |                     |             | 25.000.000  | 25.000.000                   |
| DG ECHO                                                                | 50.000.000                  | 30.000.000                    | 12.000.000          | 12.000.000  | 6.000.000   | 20.000.000                   |
| Special Support Programme for the South Sudan Development Plan         | 86.400.000                  | 86.400.000                    |                     | 86.400.000  |             | 86.400.000                   |
| El Nino Horn of Africa - Development Cooperation Instrument (DCI) Food | 23.000.000                  | 23.000.000                    |                     | 23.000.000  |             | 23.000.000                   |
| El Nino Horn of Africa - Reserve of the 11 <sup>th</sup> EDF           | 43.500.000                  | 43.500.000                    |                     | 43.500.000  |             | 43.500.000                   |
| El Nino SAHEL DCI FOOD                                                 | 10.000.000                  | 10.000.000                    | 10.000.000          |             |             | 10.000.000                   |
| El Nino SAHEL EDF                                                      | 25.000.000                  | 25.000.000                    | 25.000.000          |             |             |                              |
| DCI DEVCO B - Migration                                                | 25.000.000                  | 25.000.000                    | 10.000.000          | 10.000.000  | 5.000.000   | 25.000.000                   |
| Sudan Special Measure                                                  | 100.000.000                 | 100.000.000                   |                     | 100.000.000 |             | 100.000.000                  |
| Reserve of the 11 <sup>th</sup> EDF                                    | 500.000.000                 | 500.000.000                   | 368.000.000         | 132.000.000 |             |                              |
| DCI PANAF                                                              | 25.000.000                  | 25.000.000                    | 10.000.000          | 10.000.000  | 5.000.000   | 25.000.000                   |
| RIP EASAO - IGAD Peace and Security envelope EDF                       | 45.000.000                  | 45.000.000                    |                     | 45.000.000  |             |                              |
| NIP Somalia EDF                                                        | 200.000.000                 | 200.000.000                   |                     | 200.000.000 |             |                              |
| DG HOME                                                                | 100.000.000                 | 100.000.000                   | 10.000.000          | 10.000.000  | 80.000.000  | 5.000.000                    |
| DCI MIGRATION                                                          | 230.000.000                 | 230.000.000                   | 140.000.000         | 60.000.000  | 30.000.000  | 50.000.000                   |
| DCI MIGRATION                                                          | 29.500.000                  | 29.500.000                    | 20.500.000          | 9.000.000   |             |                              |
| DCI Food                                                               | 10.000.000                  | 10.000.000                    |                     | 10.000.000  |             | 10.000.000                   |
| EDF Special Support Programme for South Sudan                          | 24.533.858                  | 24.533.858                    |                     | 24.533.858  |             |                              |
| Reserve of the 11 <sup>th</sup> EDF                                    | 500.000.000                 | 500.000.000                   | 375.000.000         | 125.000.000 |             |                              |
| RIP and NIP 11 <sup>th</sup> EDF                                       | 150.000.000                 | 150.000.000                   |                     | 150.000.000 |             |                              |
| DG NEAR                                                                | 27.733.626                  | 27.733.626                    |                     |             | 27.733.626  |                              |

|                                                                          |                              |                               |               |               |             |                              |
|--------------------------------------------------------------------------|------------------------------|-------------------------------|---------------|---------------|-------------|------------------------------|
| Total EC Contribution                                                    | 3.720.167.484                | 3.698.979.159                 | 1.857.166.667 | 1.463.767.191 | 378.045.301 | 816.913.800                  |
|                                                                          | Contributions pledged (EUR)  | Contributions certified (EUR) |               |               |             | Contributions received (EUR) |
|                                                                          |                              | All windows                   | SAH (A)       | HOA (B)       | NOA (C )    |                              |
| Total I + II :                                                           | 4.209.699.567                | 4.188.511.242                 | 2.069.321.282 | 1.526.743.856 | 592.446.103 | 1.277.948.593                |
| III = Interest generated by cash received in Trust fund bank account     |                              |                               |               |               |             |                              |
| 2015 Bank Interest                                                       |                              |                               |               |               |             | 2.292                        |
| 2016 Q1 & Q2 Bank Interest                                               |                              |                               |               |               |             | 44.675                       |
| 2016 Q3 & Q4 Bank Interest                                               |                              |                               |               |               |             | 7.460                        |
| 2017 Q1 & Q2 Bank Interest                                               |                              |                               |               |               |             | 586                          |
| 2017 Q3 & Q4 Bank Interest                                               |                              |                               |               |               |             | 1.046                        |
| 2018 Q1 & Q2 Bank Interest                                               |                              |                               |               |               |             | 1.288                        |
| 2018 Q3 & Q4 Bank Interest                                               | WILL BE CONFIRMED IN Q1 2019 |                               |               |               |             |                              |
| Cumulated interest generated by cash received in Trust fund bank account |                              |                               |               |               |             | 57.346                       |
| Total I + II + III :                                                     |                              |                               |               |               |             | 1.278.005.939                |

### Trust Fund administration

As far as the administrative costs of the North of Africa window is concerned (to cover salaries and remuneration related costs, missions and training of staff in HQ and EU Delegations), an amount of EUR 8.235.915 was available by 31 December 2018. These funds will be used during the entire duration of EUTF. In 2018 EUR 1.077.570 were spent on administration costs.

### 3.2. Amounts paid

The total amount paid under the North of Africa window during the reporting year 2018 is worth EUR 73.1 million.

| Implementation modality                        | Paid (EUR)    | Contracted (EUR) | % of total paid     |
|------------------------------------------------|---------------|------------------|---------------------|
| Grant - Direct management                      | 758.618,48    | 1.707.417,9      | 1                   |
| Procurement                                    | 771.979.4     | 3.538.778        | 6,3                 |
| Indirect Management with IO                    | 56,217.453,29 | 107.500.000      | 30                  |
| Indirect management with Development agencies  | 14.274.860    | 24.580.000       | 14                  |
| Indirect management with beneficiary countries | 0,00          | 0,00             | 0,00                |
| Administrative expenditure                     | 1.077.570.57  | 1.077.570,57     | 13,70 <sup>67</sup> |
| Total                                          | 73.100.754,57 | 138.403.766,49   |                     |

<sup>67</sup> Considering the total to be paid as the total funds transferred for administrative costs as well as the funds available to be transferred (EUR 9.211.925)

### 3.3. Beneficiaries and amounts contracted

| Country      | Contract title                                                                                                                                                                                  | Contractor                                                    | Contracted amount (EUR)            | Contract signed |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|------------------------------------|-----------------|
| Regional     | Development pillar to support the regional development and protection programme (RDPP) in North Africa                                                                                          | IOM                                                           | 8.000.000,00                       | 31-12-2018      |
| Regional     | Platform migration Algerie. Renforcement de la protection et de la resilience des personnes les plus vulnérables sur la route migratoire                                                        | Medecins du Monde                                             | 736.943,00                         | 01-06-2018      |
| Regional     | City to City for the EUTF NoA - Phase II                                                                                                                                                        | International Centre for Migration Policy Development (ICMPD) | 5.500.000,00                       | 30-06-2018      |
| Egypt        | Audit MESMEDA in EG                                                                                                                                                                             | PWC                                                           | 38.826,00                          | 25-04-2018      |
| Regional     | Communication and visibility support to the North of Africa window of the EU Emergency Trust Fund for Africa                                                                                    | Procurement of services - MCI BENELUX S.A.                    | 1.000.000,00                       | 21-08-2018      |
| Regional     | Border Management Programme for the Maghreb Region (BMP Maghreb)                                                                                                                                | International Centre for Migration Policy Development (ICMPD) | 55.000.000,00                      | 17-08-2018      |
| Regional     | Monitoring the Political Economy of Human Smuggling in Libya and the Greater Sahara                                                                                                             | Global initiative                                             | 2.499.952,00                       | 23-04-2018      |
| Regional     | 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) | UNHCR                                                         | 8.000.000,00                       | 24-12-2018      |
| Egypt        | Tackling the root causes of irregular migration and supporting integrated communities in Upper Egypt                                                                                            | Plan International                                            | 970.474,92                         | 01-01-2018      |
| Libya        | Recovery, Stability and socio-economic development in Libya                                                                                                                                     | AICS (Italian Cooperation Agency)                             | 20.000.000,00                      | 30-09-2018      |
| Libya        | Recovery, Stability and socio-economic development in Libya                                                                                                                                     | UNDP LY-IT                                                    | 18.000.000,00                      | 30-09-2018      |
| Libya        | Recovery, Stability and socio-economic development in Libya                                                                                                                                     | UNICEF LY - IT                                                | 10.000.000,00                      | 30-09-2018      |
| Tunisia      | Opérationnalisation de la mise en œuvre de la stratégie nationale migratoire de la Tunisie                                                                                                      | International Centre for Migration Policy Development (ICMPD) | 3.000.000,00                       | 30-06-2018      |
| Morocco      | Empowerment juridique des personnes migrantes                                                                                                                                                   | CTB – Agence belge de développement                           | 4.580.000,00                       | 31-10-2018      |
| <b>Total</b> |                                                                                                                                                                                                 |                                                               | <b>137.326.195,92<sup>68</sup></b> |                 |

### 3.4. KPI analysis

The implementation of the on-going contracts is making progress considering the difficult environment in certain countries, and in particular in Libya. The values of the KPIs related to the North of Africa window are reflected in Annex 6. Some of them are orange for the reasons explained below.

KPI 1 – Pay. Fcst. - Accuracy of initial annual financial forecast for payments (Between 90% and 110% 58% ) – Value from the KPI report: 58,65

<sup>68</sup> At the end of 2018 two additional contracts were signed by the Commission but not countersigned

This low value is due to the following factors: i) over-optimistic initial forecast for 2018; ii) the forecast for 2018 took into account payments for contracts of projects under the EUR 60 million Financing Agreement (FA) with Egypt initially signed in October 2017. However, the FA was renegotiated at the request of the Egyptian Authorities and finally signed in October 2018<sup>69</sup>; iii) delays in implementation of some projects have led to delays in receiving requests for second pre-financings; and iv) two contracts were at the end of the year without the possibility of making the corresponding pre-financing payments.

In the future, the forecast for payments should take properly into account all the elements of risks.

KPI 2 Ctr. Fcst. Accuracy of initial annual financial forecast for contracts (Between 90% and 110%) 60%. Value from the KPI report: 60,09

The reasons for this low value are also related, at least partially, to the fact that contracts under the FA signed with Egypt could not materialise as explained above. Delays in the negotiations of some contracts with a number of implementing partners mainly due to discussion on eligibility of costs for staff participating in the projects have had also an impact.

In the future, delays in negotiating the contracts are expected to be reduced by reaching general agreements on topics that are problematic and that can be applicable to all the contracts to be negotiated with a given organisation.

KPI 3 Dec. Fcst. Accuracy of initial annual financial forecast for decisions (Between 90% and 110%). Value from the KPI report: 72%

The programmes approved by the Operational Committee of the Trust Fund amounted to EUR 285 million, which is a significant achievement. The forecasted amount of EUR 398 million seems to be over-ambitious and in the future the forecast should be more accurate

KPI 4 - Ral absorp. - Ral absorption period (less than 4). Value: 4,9

The reasons for the value above the threshold are related to the reasons given for KPI 1. Level 2 commitments increased quicker than the payments made.

KPI 6 - Proj. Imp. - % of projects with red traffic light for implementation projects / KPI 7 Proj. Object. - % of projects with red traffic light for achieving results

Although these KPIs, calculated for whole set of projects considered are green, there are specific projects that appear as red (one) and orange (seven) in the excel table used to calculate the aggregated KPI 6 and 7. This is due to the difficult environment in which these projects take place, especially in the case of Libya. The implementation of these projects need to be followed very closely. The situation of the project that appears in red is described below.

LCM.T05.62 T005-GRANT CONTRACT WITH DRC: STRENGTHENING PROTECTION AND RESILIENCE OF DISPLACED POPULATIONS IN LIBYA

Delays have been experienced since the beginning of the project's implementation. The consortium of NGOs implementing the project (Danish Refugee Council, CESVI, International Medical Corps, Save the Children) has faced several challenges: security problems, NGOs phasing out of Libya, not to mention a difficult security situation on the ground. At this stage, only DRC and CESVI are implementing activities in Tripoli and Misrata. A ROM is currently being carried out. An amendment of the contract is currently

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<sup>69</sup> The FA has yet to be ratified by the Egyptian Parliament.

under discussion but DG NEAR is waiting for additional elements from the ROM in order to assess relevance of amending the project at this stage.

The implementation of the relevant projects will be followed very closely, conducting ROM as necessary and assessing the level of risk.

KPI 11 – Pay. time - 11 % of payments paid within the contractual deadline (at least 85 %) - Value: 84 %:

The value is very close to the threshold. The slightly low value is due to difficulties in receiving the necessary credits to make payments. It should be noted in this regard that DEVCO manages the allocation of payment credits. As the funds available for payments are shared by the three windows of the EUTF for Africa, the North Africa window was not always given the necessary priority. This issue needs to be clarified with DG DEVCO in the context also of the transfer of ENI funds to the ETFF account to make payments, in order to avoid similar situations in the future.

KPI 21 – Ex-ante inelig. - Undue payment prevented by ex-ante control (at least 2 %) – Value: 0

Most of the contracts under the Trust Fund are delegation/contribution agreements signed with pillar-assessed organisations. The number of other types of contracts is very limited. Based on the information included in the KPI dashboard, only three transactions have been considered for the calculation of this KPI, which it is not statistically significant.

## **SECTION 4 – MANAGEMENT AND INTERNAL CONTROL**

### **4.1 Control results**

The EUTF for Africa operates in the general system of internal control defined by the European Commission.

It was decided that the EU Financial Regulation and the rules and procedures developed by the European Commission's Directorate General for International Cooperation and Development (DEVCO) for the management and implementation of its operations are equally applicable to the EUTF for Africa.

For the **North of Africa window**, the Directorate-General for Neighbourhood and Enlargement Negotiations (NEAR) benefits from a sub delegation from DEVCO so that the EU Financial Regulation and the rules and procedures developed by the latter for the management and implementation of its operations are applicable to this window also.

Once approved by the Operational Committee, actions are implemented in accordance with the implementing procedures provided for in the applicable Commission rules and regulations.

As per the Constitutive Agreement of the Trust Fund and given its objective to operate in a crisis and post-crisis situation, flexible procedures appropriate to the local environment are used to ensure that the Fund is effective and responsive to the needs identified. These procedures are in accordance with the FR provisions and are set up in NEAR financial guides. A register of exceptions, derogations and prior approvals granted under the Trust Fund together with non-compliance events detected during the year is kept.

Project implementation is foreseen in direct management where the Trust Fund is the Contracting Authority and signs procurement and grant contracts, or indirect management by which project implementation is delegated to a third party, a EU Member State Agency or International Organisation. Candidate entities to be entrusted with budget-implementation tasks have to demonstrate a level of financial management and protection of the EU's financial interest equivalent to that of the Commission.

International Organisations and Member States Agencies have to provide Management declarations on the use of the funds they are entrusted of.

Ex-ante controls are carried out by the TF staff for all operations/transactions carried out under the TF.

In line with NEAR contractual models and audit policy, audits/expenditure verifications are either foreseen in contracts or can be launched by the TF based on a risk analysis. The Trust Fund accounts are subject to an annual external audit.

The Trust Fund Managers take into account reports and recommendations of the different control bodies, notably the IAS and Court of Auditors, for the purpose of providing an assessment of the effectiveness of risk management, control and governance processes, in addition to the results of the audits carried out at the level of contractors/beneficiaries.

The European Anti-Fraud Office (OLAF) exercises the same powers over the Trust Fund in its entirety, including its governance bodies and the representatives of donors and observers participating in such bodies, as it does in respect of other activities of the Commission.

#### **4.1.1 Results of ex-ante controls**

There is no specific issue to highlight. In 2018 most of the payments made were for pre-financing payments. It should be borne in mind that the most of the programmes of the Trust Fund are implemented under indirect management through delegation/contribution agreements by pillar-assessed development agencies from Member States or International Organisations. Only a few programmes are implemented through grants. There are also a few service contracts.

#### **4.1.2 Results of external audits**

No external audits were deemed to be necessary specifically for the EU Trust Fund for Africa - North of Africa window. However, an audit/verification is expected to be prepared in the course of 2019 based on the potential risks of the portfolio of contracts under the Trust Fund.

The annual external audits of accounts of the EUTF Africa for years 2016 and 2017 were both concluded satisfactorily. With regards year 2018 an external audit of the accounts is currently in preparation.

#### **4.1.3 Fraud prevention, detection and correction<sup>70</sup>**

No investigations by the European anti-fraud Office (OLAF) have yet been carried out.

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**

The European Court of Auditors ECA conducted a performance audit of the EUTF for Africa between November 2017 and April 2018. Upon collection of documents and background material, several meetings between the Auditors Team and EUTF teams, as well as two country visits (Niger and Libya/Tunisia), the ECA issued first the Clearing Letter in April 2018, and then the draft report in July 2018. The Commission replies to the Preliminary Conclusions of the Court and its recommendations were thoroughly discussed in September up to the Adversarial Meeting held on 3 October 2018. The final

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<sup>70</sup> EU Trust Funds are included in the anti-fraud strategy of the DG of the Authorising Officer in charge.



Audit Report was approved by the ECA in October and published on 5 December 2018.

The Audit was developed around two overarching questions:

1. *Is the EUTF for Africa well established?*
2. *Is the EUTF for Africa well implemented?*

### **Main Conclusions and recommendations**

In its main conclusions, the ECA highlighted that:

- The EUTF for Africa is a flexible tool, but considering the unprecedented challenges that it faces, its design should have been more focussed;
- The audited projects were at an early phase of implementation but had already started to produce outputs.
- While the broad objectives of the EUTF for Africa allow flexibility, this has resulted in a strategy that is not focussed enough to steer action across the three windows; Furthermore, the strategic guidance provided to Trust Fund Managers has not been very specific;
- The Commission did not comprehensively analyse the needs to be addressed by the EUTF for Africa or the means at its disposal. When needs were identified, they were not quantified, just as a critical mass of funding was not defined.
- Pooling of resources and capacities was not carried out in the most effective and systematic way. In addition, an appropriate lessons-learned mechanism was not developed;
- Compared to traditional instruments, the EUTF for Africa was faster in launching projects. It has, overall, managed to speed up the signing of contracts and making advance payments. However, projects face similar challenges as under traditional instruments that delay their implementation.
- Procedures for selecting projects varied between windows and the criteria for assessing project proposals were not sufficiently clear or documented. Furthermore, the comparative advantage of funding projects through the EUTF for Africa was not always well explained.
- The common monitoring system adopted by the EUTF for Africa is not yet fully operational and the three operational windows of the Trust Fund use different systems for monitoring performance. Moreover, project objectives were often not SMART and indicators used for measuring project performance lacked baselines.

Based on the results of the Audit, the ECA made four recommendations. The Commission has accepted all the recommendations including the timeframe for implementation, except for recommendations 2 (a) and 2 (b):

#### **1. Improve the quality of the objectives of the EUTF for Africa**

The Commission should propose to the Trust Fund Board a review of the existing objectives and priorities of the EUTF for Africa to make them more specific and achievable. It should take into account the particular challenges of the three windows, and to the extent possible, include targets and baselines. In this exercise, the Commission should, in particular, use:

- (a) the outputs of the Research and Evidence Facilities;
- (b) the capabilities of all donors; and
- (c) a lessons-learned mechanism for the Trust Fund as a whole.

Timeframe: end of 2019.

#### **2. Revise the selection procedure for projects**

The Commission should:

- (a) establish clear common criteria applied across windows and document the assessment of project proposals against these criteria;
- (b) provide the Operational Committees (OpComs) with a list of received proposals that have not been developed into an Action Fiche, including the



- reasons for their rejection, by the TF Manager;
- (c) inform the OpComs of any substantial changes to already approved projects (i.e. changes in objectives, budget and duration);
- (d) create a dedicated section in the Action Fiche demonstrating the comparative advantage of supporting the project through the EUTF for Africa rather than through other forms of EU support.

Timeframe: mid 2019.

The Commission has not accepted recommendations 2(a) and 2(b). The Commission does not consider it is necessary to establish a list of general and common criteria to be used since the EUTF for Africa is not working on the basis of submission of proposals, and the Commission will take measures to ensure that Action documents clearly explain the link between the proposed Action and the strategic objectives defined.

EUTF for Africa actions are identified and developed by the Commission (EUTF Managers) into project documents through a consultative process involving many actors at HQ and country level EU Delegations, Member States representatives and local stakeholders) in line with the Commission common practices (e.g. DCI and EDF committees).

### 3. Take measures to speed up implementation

The Commission should identify all accelerated procedures that can be applied to the EUTF for Africa and enhance their use in consultation with potential implementing partners where relevant.

Timeframe: end 2019

### 4. Improve the monitoring of the EUTF for Africa.

The Commission should:

- (a) make the common monitoring system fully operational;
- (b) include SMART objectives in the project logframes, and improve the quality of indicators by establishing quantified baselines and targets.

Timeframe: mid 2019

All the recommendations will be properly implemented in the course of 2019 in line with the above timeframes.

## 4.3 Assessment of the effectiveness of the internal control systems

The EU Trust Fund operates in the general system of internal control defined by the European Commission. The EU Trust Fund has put in place the organisational structure and the internal control systems suited to the achievement of the policy and control objectives, in accordance with the standards and having due regard to the risks associated with the environment in which it operates.

Monitoring of the compliance and effectiveness of the internal control systems was done on a continuous basis by the Trust Fund Manager and adjusted and complemented where necessary.

Exceptions, derogations, prior approvals and non-compliance events are registered and documented (see table in Annex 6 containing the 'events to be reported' and 'exceptions' registered during the reporting period).

## 4.4 Conclusions as regards assurance

During the reporting period the North of Africa window of the EU Trust Fund continues to expand its portfolio of contracts after the successful approval of new programmes and riders by the Operational Committee for a value of EUR 285 million. New programmes will be adopted in the course of the year.

The starting of implementation of new projects together with the implementation of the existing ones has led to an increase of the workload do the TF teams in Headquarters and relevant EU Delegations, which call for the reinforcement of the teams, initially estimated in a project manager in Delegation and another one in HQ.

Based on experience gained with the implementation of the Trust Fund, an internal control business workflow process, based on PRAG and Companion was created to ensure priority setting in contracting, clarify procedures and transparency for all involved in business management of the Trust Fund, including Delegation staff and C&F section.

A deputisation system is in place in order to ensure business continuity of the Trust Fund business operations.

## SECTION 5 - ANNEXES

### Annex 1 – List of derogations, exceptions, non-compliance events, prior approvals and events to be reported

Register of derogations, exceptions, non-compliance events, prior approvals and events to be reported for the EU Trust Fund for stability and addressing root causes of irregular migration and displace persons in Africa – North of Africa window.

| N. | Reference                                                                                                                                                                                                  | Type                                                                                                                                      |         | Description                                                                       | Date       |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|---------|-----------------------------------------------------------------------------------|------------|
| 1  | TF-NOA/2018/T05.366 - Plateforme Migration with Médecins du Monde FR, Caritas Algérie (Grant)                                                                                                              | Event to be reported <sup>71</sup>                                                                                                        | 20<br>B | Direct Award. Crisis Situation. Full Financing when essential                     | 25/04/2018 |
| 2  | T05-EUTF-NOA-LY-05-03/T05.468 -Recovery, Stability and Socio-economic Development in Libya with Italian Agency for Development (Delegation Agreement)                                                      | Event to be reported <sup>72</sup>                                                                                                        | 22<br>B | Direct Award. Crisis Situation                                                    | 05/10/2018 |
| 3  | T05-EUTF-NOA-LY-05-03/T05.468 Exception related to the "Instructions on the Enforcement of EU Restrictive Measures when international organisations implement EU Funds" - with UNDP (Delegation Agreement) | Exception related to the "Instructions on the Enforcement of EU Restrictive Measures when international organisations implement EU Funds" | 9<br>A  | Direct Award. Crisis Situation. Full Financing when essential                     | 16/08/2018 |
| 4  | T05-EUTF-NOA-LY-05-03/T05.468 Exception related to the "Instructions on the Enforcement of EU Restrictive Measures when international organisations implement EU Funds" - with UNDP (Delegation Agreement) | Exception related to the "Instructions on the Enforcement of EU Restrictive Measures when international organisations implement EU Funds" | 9<br>A  | Modification of provisions not explicitly allowed in GCs                          | 16/08/2018 |
| 5  | T05-EUTF-NOA-LY-02-02/T05.511 -Improving Overall Resilience of Migrants and Host Communities through Improved Access to Quality Health Services in Libya with IRC. (Grant)                                 | Event to be reported                                                                                                                      | 20<br>B | Direct Award. Crisis Situation.                                                   | 7/12/2018  |
| 6  | T05-EUTF-NOA-LY-02-02/T05.511 - Improving Overall Resilience of Migrants and Host Communities through Improved Access to Quality Health Services in Libya with IRC. (Grant)                                | Event to be Reported                                                                                                                      | 21      | Full financing when essential for the implementation of the action.               | 7/12/2018  |
| 7  | T05-EUTF-NOA-LY-02-02/T05.511 - Improving Overall Resilience of Migrants and Host Communities through Improved Access to Quality Health Services in Libya with IRC. (Grant)                                | Event to be reported                                                                                                                      | 30      | Derogation to the rule of origin and the rule of nationality in crisis situation. | 7/12/2018  |
| 8  | T05-EUTF-NOA-REG-04.Facility for Migrant Protection and Reintegration in North Africa with IOM (Contribution Agreement)                                                                                    | Event to be reported                                                                                                                      | 22<br>B | Retroactive financing for indirect management.                                    | 22/11/208  |

<sup>71</sup> This is an event to be reported although was encoded with an incorrect name followed the correct financial circuits.

<sup>72</sup> This is an event to be reported although was encoded with an incorrect name followed the correct financial circuits.

## Annex 2 – KPI report

See section 3.4 for the analysis of relevant KPIs.

| TF05 - North Africa       |                                                                            |                      |              |  |
|---------------------------|----------------------------------------------------------------------------|----------------------|--------------|--|
| KPI results at 31/12/2018 |                                                                            |                      |              |  |
| Nr.                       | KPI Name                                                                   | Targets / Benchmarks | Headquarters |  |
| 1                         | Accuracy of initial annual financial forecast for payments                 | Between 90% and 110% | 58%          |  |
| 2                         | Accuracy of initial annual financial forecast for contracts                | Between 90% and 110% | 60%          |  |
| 3                         | Accuracy of initial annual financial forecast for decisions                | Between 90% and 110% | 72%          |  |
| 4                         | RAL absorption period                                                      | Less than 4          | 4,85         |  |
| 6                         | % of projects with red traffic light for implementation progress           | No more than 10%     | 3.85%        |  |
| 7                         | % of projects with red traffic light for achieving results                 | No more than 10%     | 3.85%        |  |
| 11                        | % of payments paid within the contractual deadline                         | At least 85%         | 84%          |  |
| 12                        | % of invoices registered within 7 days                                     | At least 80%         | 91%          |  |
| 19                        | % of projects visited by Commission staff and/or the HoD, by project value | At least 80%         | 81%          |  |
| 21                        | Undue payment prevented by ex-ante controls                                | At least 2%          | 0%           |  |
| Global assessment         |                                                                            |                      |              |  |

## **SECTION 6 – DECLARATION OF ASSURANCE**

I, the undersigned,

Manager of the North of Africa window of the European Union Trust Fund for Africa.  
In my capacity as authorising officer by sub-delegation

Declare that the information contained in this report gives a true and fair view.

State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

This reasonable assurance is based on my own judgement and on the information at my disposal for years prior to the year of this declaration.

Confirm that I am not aware of anything not reported here which could harm the interests of the North of Africa window of the European Union Trust Fund for Africa.

**Brussels, date 5 February 2018**

**José Antonio Gómez  
(signed)**

**Outline annex 8E**

- **Section 1 – Policy and/or operational highlights of the year**
- **Section 2 – Programming, implementation and results (including evaluations)**
- **Section 3 - Financial Report**
- **Section 4- Management and internal controls**
- **Section 5- Annexes**
- **Section 6 - Statement of assurance**

## **SECTION 1 – POLICY AND/OR OPERATIONAL HIGHLIGHTS OF THE YEAR**

2018 saw the first Parliamentary and Presidential elections in Colombia since the signature of the Peace agreement and therefore with FARC participating as a political party. Elections took place in a largely peaceful environment, qualified by local media as the most peaceful in decades.

On the Parliamentary elections on 11 March 2018 turnout was higher than expected (45-46%). While there was no major change in seat distribution, the main winner in the Senate was Centro Democrático party (right-wing) and the Liberals in the House of Representatives. FARC registered low votes, not winning a seat in their own right. However, the party still benefits from 5 seats in each house as a result of the peace agreement.

Centro Democrático also won the Presidential elections and its candidate, Ivan Duque, became President of Colombia on 7<sup>th</sup> August. The new government expressed its commitment to implement the peace agreement and has worked closely with the EU in all aspects pertaining to the Trust Fund. Emilio Archila was appointed High Counsellor for post-conflict and stabilization and became the Colombian representative in the Trust Fund governance bodies.

At the Strategic Board of the Trust Fund, members expressed general satisfaction with state of play of the Trust Fund and the way it has been managed to date. It was agreed that strategic priorities (rural development and reincorporation) remain valid. Consensus that we should now move to a new phase in which projects should serve to anchor a structured dialogue with the government on peace implementation, achieve a greater impact and be more aligned and complementary to government programmes.

Additional pledges exceeding EUR 28 million were announced (details in point 3.1) Chile announced its intention to contribute \$ 100.000 becoming the first non-European country that contributes to any EU Trust Fund

At operational level, the Trust Fund reached cruise speed during 2018. EUR 39.5 million were contracted, reaching a total of EUR 56.5 million contracted at the end of the year (plus EUR 2 million Administrative expenditure). The recruitment of staff members was completed.

## **SECTION 2 – PROGRAMMING, IMPLEMENTATION AND RESULTS (INCLUDING EVALUATIONS)**

Given the almost EUR 30 million increase in late 2018 and the guidelines provided by the Strategic Board with regards to projects in this phase being more aligned and complementary to Government programmes, the main programming task for 2019 will be the formulation and adoption of two main programmes in the two priority areas of the Fund, rural development and reincorporation of FARC ex-combatants which follow the orientations of the Board with regard to impact, complementarity and policy dialogue.

With regards to implementation and results, most of the projects have started in 2018 and therefore are still at a very initial phase to produce tangible results. However, most report that levels of trust on the peace process have increased, projects have managed in many cases to offer some hope to populations that have historically been badly hit by the conflict. We have also observed in those projects where we work with reincorporated population, that trust between former FARC combatants and surrounding communities is also being built and a genuine social reintegration process is taking place. Trust Fund projects have also been able to provide quick wins for beneficiaries be it in terms productive infrastructure (7 fish farming facilities, poultry and pork processing infrastructure, pineapple processing facility for ex-combatants), training (e.g. 61 women certified in rural journalism and peacebuilding, scholarships awarded to rural youth) or increased access to market (project have started to export coffee to Europe and

Australia, bananas to USA, peasant markets –mercados campesinos- have been established or revamped, food security activities have begun to yield results)

However, the areas where the Trust Fund intervenes continue to be difficult. The vacuum left by FARC demobilization has often been filled by organized crime and armed groups linked to illicit economies (mostly drug trafficking and illegal mining). Many projects present delays in their chronograms and report difficulties on implementation due to the security situation in the field, including serious situations affecting to project staff. An intense monitoring activity will be necessary in 2019 to ensure that action can be taken where needed and we can keep projects on track.

## SECTION 3 – FINANCIAL REPORT<sup>73</sup>

### 3.1. Amounts pledged and received

| Donor           | Pledged       | Received     |
|-----------------|---------------|--------------|
| EC DCI          | 91,47         | 76,21        |
| EC Humanitarian | 2,00          | 2,00         |
| Croatia         | 0,02          | 0,02         |
| Cyprus          | 0,01          | 0,01         |
| Czech Republic  | 0,03          | 0,02         |
| France          | 3,00          | 1,80         |
| Germany         | 3,00          | 3,00         |
| Hungary         | 0,02          | 0,02         |
| Ireland         | 3,00          | 1,50         |
| Italy           | 3,00          | 3,00         |
| Latvia          | 0,01          | 0,01         |
| Lithuania       | 0,04          | 0,02         |
| Luxembourg      | 0,04          | 0,04         |
| Malta           | 0,01          | 0,01         |
| Netherlands     | 5,00          | 5,00         |
| Portugal        | 0,20          | 0,20         |
| Slovakia        | 0,02          | 0,02         |
| Slovenia        | 0,01          | 0,01         |
| Spain           | 3,00          | 2,01         |
| Sweden          | 3,12          | 1,39         |
| United Kingdom  | 1,51          | 1,51         |
| <b>TOTAL</b>    | <b>118,50</b> | <b>97,80</b> |
| EC              | 93,47         | 78,21        |
| External donors | 25,03         | 19,59        |

In addition to the above, at the meeting of the Strategic Board in November 2018, Germany indicated a EUR 3 million contribution in 2019 (no yet formalized), Spain additional EUR 3 million and Chile \$ 100.000. No contribution certificates have yet been received for these.

<sup>73</sup> Draft annual accounts of the EU Trust Fund will be annexed to the AAR of the AOD.



### 3.2. Amounts paid

In 2018 the EU Trust Fund for Colombia signed 15 contracts for which pre-financings were paid for a total value of EUR 18.35 million. A total amount of EUR 1.34 million was committed for Administrative expenditure. All amounts in the table reflect EUTF contributions only; additional co-funding by counterparts is not included.

|                                                            | TF Colombia         |             |                      |             |                             |             |                      |             |                           |             |                      |   |                      |             |                     |             |
|------------------------------------------------------------|---------------------|-------------|----------------------|-------------|-----------------------------|-------------|----------------------|-------------|---------------------------|-------------|----------------------|---|----------------------|-------------|---------------------|-------------|
|                                                            | Total Payments made |             |                      |             | Of which Pre-Financing made |             |                      |             | Clearing of Pre-financing |             |                      |   | Relevant Expenditure |             |                     |             |
|                                                            | A                   |             |                      |             | B                           |             |                      |             | C                         |             |                      |   | D = A - B + C        |             |                     |             |
|                                                            | Nr. of payments     | %           | Paid Amount (EUR)    | %           | Nr. of payments             | %           | Paid Amount (EUR)    | %           | Nr. of invoices           | %           | Cleared Amount (EUR) | % | Nr.                  | %           | Amount (EUR)        | %           |
| Grants in Direct Management                                | 9                   | 50%         | 10.336.468,04        | 52%         | 9                           | 56%         | 10.336.468,04        | 56%         |                           |             |                      |   |                      |             |                     |             |
| Procurement in Direct Management                           | 4                   | 22%         | 1.396.866,34         | 7%          | 3                           | 19%         | 1.178.543,60         | 6%          |                           |             |                      |   | 1                    | 50%         | 218.322,74          | 14%         |
| Indirect Management with International Organizations       | 3                   | 17%         | 5.047.317,40         | 25%         | 3                           | 19%         | 5.047.317,40         | 27%         |                           |             |                      |   |                      |             |                     |             |
| Indirect Management with Development Agencies              | 1                   | 6%          | 1.793.151,00         | 9%          | 1                           | 6%          | 1.793.151,00         | 10%         |                           |             |                      |   |                      |             |                     |             |
| Other Contracts/Payments                                   | 1                   | 6%          | 1.341.850,98         | 7%          |                             |             |                      |             |                           |             |                      |   | 1                    | 50%         | 1.341.850,98        | 86%         |
| <b>Total expenditure (excluding contribution to EU TF)</b> | <b>18</b>           | <b>100%</b> | <b>19.915.653,76</b> | <b>100%</b> | <b>16</b>                   | <b>100%</b> | <b>18.355.480,04</b> | <b>100%</b> |                           |             |                      |   | <b>2</b>             | <b>100%</b> | <b>1.560.173,72</b> | <b>100%</b> |
| <b>Total Expenditure:</b>                                  | <b>18</b>           | <b>100%</b> | <b>19.915.653,76</b> | <b>100%</b> | <b>16</b>                   | <b>100%</b> | <b>18.355.480,04</b> | <b>100%</b> |                           | <b>100%</b> |                      |   | <b>2</b>             | <b>100%</b> | <b>1.560.173,72</b> | <b>100%</b> |

Apart from administrative expenditure, most of payments were first pre-financings for newly signed contracts in 2018. One expenditure payment only is a biannual payment for Technical Assistance contract (T06.7).

### 3.3. Beneficiaries and amounts contracted

Note: In addition to the list below, a contract with LKS/Alecoop for EUR 3 million was signed on 14/12/2018 and will be reported in the 2019 annual accounts

| No.                              | Year | Organización                                                 | Proyectos en ejecución                                                                                                                                                         |                    |
|----------------------------------|------|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
|                                  |      |                                                              | Proyecto                                                                                                                                                                       | Presupuesto EUR TF |
| 1                                | 2017 | AECOM                                                        | Technical Assistance                                                                                                                                                           | 3.132.400,00       |
| 2                                | 2018 | Ernst & Young                                                | Audit of Trust Fund 2017 - 2020                                                                                                                                                | 72.503,00          |
| 3                                | 2017 | Instituto Sinchi                                             | Strengthening of integrated interventions mechanisms in marginalised rural areas of Colombia                                                                                   | 3.200.000,00       |
|                                  | 2017 | Instituto de Investigaciones Ambientales del Pacífico (IIAP) |                                                                                                                                                                                | 3.200.000,00       |
|                                  | 2017 | INFIVALLE                                                    |                                                                                                                                                                                | 1.400.000,00       |
|                                  | 2017 | Asoc. Cabildos Nasa Chxa Chxa                                |                                                                                                                                                                                | 3.200.000,00       |
| 4                                | 2018 | STICHTING INTERKERKELIJKE ORGANISAT (ICCO)                   | Organizaciones indígenas, afrodescendientes y campesina, se fortalecen como agentes centrales en la construcción de la paz y la transformación territorial                     | 3.630.000,00       |
| 5                                | 2017 | CISP                                                         | Proyecto la Paz Única Esperanza para el Desarrollo Económico y Social - PUEDES                                                                                                 | 2.700.000,00       |
| 6                                | 2018 | FAO                                                          | Implementación de Acciones para la Estabilización Económica y Social del Municipio de Puerto Guzmán                                                                            | 2.000.000,00       |
| 7                                | 2018 | Corpomanigua                                                 | AMAZONIA JOVEN: "Corredores amazónicos sostenibles para la paz liderados por jóvenes"                                                                                          | 2.150.000,00       |
|                                  | 2018 | FAO                                                          |                                                                                                                                                                                | 2.150.000,00       |
| 8                                | 2017 | Instituto Marquês de Valle Flôr (IMVF)                       | TERRITORIOS CAQUETEÑOS SOSTENIBLES PARA LA PAZ: Una apuesta de construcción de desarrollo, paz y cultura de la legalidad en municipios postconflicto del Caquetá en Colombia - | 3.775.965,00       |
| 9                                | 2018 | AECID                                                        | Desarrollo Territorial en Nariño                                                                                                                                               | 6.500.000,00       |
| 10                               | 2018 | Agence Francaise de Developement (AFD)                       | Desarrollo Rural Integral del Guaviare para la Paz                                                                                                                             | 5.226.956,00       |
| 11                               | 2018 | Caritas International                                        | Empoderamiento Político y Económico Territorial con Enfoque en las Mujeres Rurales ("Tejedoras de Vida" del Putumayo)                                                          | 5.500.000,00       |
| 12                               | 2018 | El Espectador                                                | PROYECTO COLOMBIA 2020, Construyendo país desde las regiones - Pedagogía para la construcción de paz                                                                           | 1.150.000,00       |
|                                  | 2018 | Resander                                                     | Radios comunitarias para la paz y Convivencia - Fase II                                                                                                                        | 250.000,00         |
| 13                               | 2018 | DRUSTVO ZA PSIHOLOSKU POMOC*SOCIETY (SPA)                    | Desarrollo de capacidades para el apoyo psicosocial: fortalecimiento de los profesionales de atención de Colombia para proporcionar servicios psicosociales básicos            | 632.659,00         |
| 14                               | 2018 | FAO                                                          | PROCESOS DE INTEGRACIÓN SOCIOECONÓMICA Y COLECTIVA COMO ESTRATEGIA DE DINAMIZACIÓN COMUNITARIA Y CONSTRUCCIÓN DE PAZ.                                                          | 2.000.000,00       |
| 15                               | 2018 | CORPOAMAZONIA                                                | Estrategias de restauración ecológica en los municipios de Puerto Guzmán, Puerto Leguizamo, Orito, San Miguel y Puerto Asís, en el departamento de Putumayo.                   | 2.000.000,00       |
| 16                               | 2018 | International Trade Centre                                   | Colombia PUEDE                                                                                                                                                                 | 2.700.000,00       |
| TOTAL CONTRACTED                 |      |                                                              |                                                                                                                                                                                | 56.570.483,00      |
| 2017                             |      |                                                              |                                                                                                                                                                                | 19.982.400,00      |
| 2018                             |      |                                                              |                                                                                                                                                                                | 36.588.083,00      |
| ADMINISTRATIVE EXPENDITURE TOTAL |      |                                                              |                                                                                                                                                                                | 2.004.000,00       |
| 2017                             |      |                                                              |                                                                                                                                                                                | 662.200,00         |
| 2018                             |      |                                                              |                                                                                                                                                                                | 1.341.851,00       |

### 3.4. KPI analysis

**Payments forecast. 84%.** This is mainly due to two contracts on reincorporation that we expected to sign in 2018 and remain blocked at government level.

**Contracts forecast. 59%.** Mainly due to 9 projects that were in the pipeline in January 2017, having been presented by Member States to the manager, which in conversations between the Delegation and Headquarters it was decided to drop.

**Decisions forecast. 131%.** Due to the Decision in June to merge two projects into one which resulted in a level 1 commitment higher than we had anticipated in January.

**% invoices registered in 7 days. 76%.** Given that signed contracts when received were first sent to the operational section for registration, visas and inclusion in statistical systems and only then sent to the F&C section for payment of the pre-financing, we did not respect the 7 days deadline in 5 cases. In view of this, we have now changed the internal circuit for the reception of signed contracts, reversing the order between operational and finance sections.

**Undue payment prevented by ex-ante controls. 0%.** KPI not relevant this year since most payments were mere pre-financings.

As a general comment, given the speed of action within a Trust Fund, one makes forecasts in January based on programmes that have not yet been adopted or passed through QRG. One can only estimate what might be the timing for such approval and forecast decisions, contracts and payments on that basis (quite often the time lead from formulation to payment is less than a year). But there is a high level of uncertainty for many of those assumptions. We have suggested to HQs that a risk factor can be introduced in our forecasts (as done in BPC) so that our forecasts reflect reality more accurately.

## SECTION 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

Only pre-financing payments on grants have been executed in 2018 which explains the 0% of ineligible expenditure recorded ex-ante.

##### 4.1.1.2. Results of external audits

Most EUTF contracts having started their activities in 2018, no audit / expenditure verification missions has been performed yet which explains the 0% of ineligible expenditure identified by external audits.

#### 4.1.2. Fraud prevention, detection and correction<sup>74</sup>

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<sup>74</sup> EU Trust Funds are included in the anti-fraud strategy of the DG of the Authorising Officer in charge.

None

#### **4.2. Observations and recommendations made by IAS/ECA**

None

#### **4.3. Assessment of the effectiveness of the internal control systems**

Internal controls have been performed daily when processing operations (ex-ante verification) and in fully accordance with rules and procedures in place. The financial circuits have been correctly applied and all tasks implemented according to priorities and deadlines. Regular project visits have identified some weaknesses / delays in the implementation process and corrective measures have been taken accordingly.

Projects have been implemented in conformity with the existing rules, procedures and instructions. Contractual deadlines, financial circuits, internal controls and impartiality have been fully respected. The resources and EUTF staff assigned to the activities have been used for their intended purpose and have ensured the regularity and the legality of the financial operations.

#### **4.4. Conclusions as regards assurance**

It is important to mention that in 2018 only pre-financings were paid, no financial/narrative reports have been delivered yet reporting on the relevance and results of the activities implemented, and no financial audits/expenditure verification missions has taken place. Therefore, since most contracts financed by the Trust Fund entered into force in 2018 we do not have enough elements to evaluate the financial performance of the on-going projects.

## SECTION 5 – ANNEXES

### Annex 1 – List of derogations, exceptions, non-compliance events, prior approvals and events to be reported.

| DEROGATIONS, EXCEPTIONS, NON-COMPLIANCE EVENTS, PRIOR APPROVALS, EVENTS TO BE REPORTED - YEAR 2018                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                 |                          |                                                                                                                                                                                           |                      |                   |                               |                                 |                             |                         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------|-------------------------------|---------------------------------|-----------------------------|-------------------------|
| 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). |                                                                                                                                                                                                                                                                                                                                 |                          |                                                                                                                                                                                           |                      |                   |                               |                                 |                             |                         |
| nmb                                                                                                                                                                                                                                                        | NUMBER AND TYPE                                                                                                                                                                                                                                                                                                                 | DECISION / PROJECT TITLE | DECISION / CONTRACT REF.                                                                                                                                                                  | TYPE OF CONTRACT     | ENTITY (if known) | SDAO reporting responsibility | ARES REF.                       | DATE OF SIGNATURE           | NOM AOS                 |
| 1                                                                                                                                                                                                                                                          | 7b) Use of Special Conditions waiving/modifying one or more provisions from the General Conditions where such waved/modified provisions of the General Conditions does not explicitly allow their modification.<br>Applicable to services, work, supplies, grants, contribution, delegation, financing and transfer agreements. | N/A                      | <b>T06.8</b> IVMF - TERRITORIOS CAQUETEÑOS SOSTENIBLE PARA LA PAZ                                                                                                                         | Grant                | IMVF              | EUTF Manager                  | Ares(2018) 6506617              | 17-12-2018                  | GARCIA GARCIA Francisco |
| 2                                                                                                                                                                                                                                                          | 20 b) EVR Use of direct award for grants without call for proposals. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG).                                                                                 | N/A                      | <b>T06.9</b> ORGANIZACIONES ÉTNICO-TERRITORIALES Y CAMPESINAS SE FORTALECEN COMO AGENTES CENTRALES EN LA CONSTRUCCIÓN DE LA PAZ Y LA TRANSFORMACIÓN TERRITORIAL                           | Grant                | ICCO              | EUTF Manager                  | N/A ("Paper" financial circuit) | N/A (no signature required) | GARCIA GARCIA Francisco |
| 3                                                                                                                                                                                                                                                          | 20 b) EVR Use of direct award for grants without call for proposals. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG).                                                                                 | N/A                      | <b>T06.11</b> 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. | Delegation Agreement | FAO               | EUTF Manager                  | N/A ("Paper" financial circuit) | N/A (no signature required) | GARCIA GARCIA Francisco |
| 4                                                                                                                                                                                                                                                          | 25a2 EVR Services: negotiated procedure instead of call for tenders. Emergency assistance or Crisis situation (following declaration of crisis situation by the DG)                                                                                                                                                             | N/A                      | <b>T06.13</b> PEDAGOGIA PARA LA PAZ: COLOMBIA 2020 -                                                                                                                                      | Services             | El Espectador     | EUTF Manager                  | N/A ("Paper" financial circuit) | N/A (no signature required) | GARCIA GARCIA Francisco |

|    |                                                                                                                                                                                                                                                 |     |                                                                                                                                              |                      |                                            |              |                                 |                             |                         |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------------|--------------|---------------------------------|-----------------------------|-------------------------|
| 5  | 20 b) EVR Use of direct award for grants without call for proposals. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). | N/A | <b>T06.14</b> AMAZONIA JOVEN: CORREDORES AMAZÓNICOS SOSTENIBLES PARA LA PAZ LIDERADOS POR JOVENES EN EL DEPARTAMENTO DEL GUAVIARE            | Delegation Agreement | FAO                                        | EUTF Manager | N/A ("Paper" financial circuit) | N/A (no signature required) | GARCIA GARCIA Francisco |
| 6  | 20 b) EVR Use of direct award for grants without call for proposals. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). | N/A | <b>T06.16</b> EMPODERAMIENTO POLITICO Y ECONOMICO TERRITORIAL CON ENFOQUE EN LAS MUJERES RURALES (TEJEDORAS DE VIDA DEL PUTUMAYO)            | Grant                | CARITAS                                    | EUTF Manager | N/A ("Paper" financial circuit) | N/A (no signature required) | GARCIA GARCIA Francisco |
| 7  | 20 b) EVR Use of direct award for grants without call for proposals. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). | N/A | <b>T06.17</b> AMAZONIA JOVEN: "CORREDORES AMAZONICOS SOSTENIBLES PARA LA PAZ LIDERADOS POR JOVENES EN EL DEPARTAMENTO DEL CAQUETA            | Grant                | Corporación MANIGUA                        | EUTF Manager | N/A ("Paper" financial circuit) | N/A (no signature required) | GARCIA GARCIA Francisco |
| 8  | 20 b) EVR Use of direct award for grants without call for proposals. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). | N/A | <b>T06.20</b> PROYECTO DE DESARROLLO TERRITORIAL EN EL DEPARTAMENTO DE NARIÑO EN CONDICIONES DE PAZ                                          | Delegation Agreement | AECID                                      | EUTF Manager | N/A ("Paper" financial circuit) | N/A (no signature required) | GARCIA GARCIA Francisco |
| 9  | 20 b) EVR Use of direct award for grants without call for proposals. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). | N/A | <b>T06.22</b> RADIOS COMUNITARIAS PARA LA PAZ Y LA CONVIVENCIA – FASE II                                                                     | Grant                | RESANDER                                   | EUTF Manager | N/A ("Paper" financial circuit) | N/A (no signature required) | GARCIA GARCIA Francisco |
| 10 | 20 b) EVR Use of direct award for grants without call for proposals. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). | N/A | <b>T06.23</b> PROCESOS DE INTEGRACIÓN SOCIOECONÓMICA Y COLECTIVA COMO ESTRATEGIA DE DINAMIZACIÓN COMUNITARIA Y CONSTRUCCIÓN DE PAZ.          | Delegation Agreement | FAO                                        | EUTF Manager | N/A ("Paper" financial circuit) | N/A (no signature required) | GARCIA GARCIA Francisco |
| 11 | 20 b) EVR Use of direct award for grants without call for proposals. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). | N/A | <b>T06.24</b> DESARROLLO RURAL INTEGRAL DEL GUAVIARE PARA LA PAZ                                                                             | Grant                | ONFI                                       | EUTF Manager | N/A ("Paper" financial circuit) | N/A (no signature required) | GARCIA GARCIA Francisco |
| 12 | 25a2 EVR Services: negotiated procedure instead of call for tenders. Emergency assistance or Crisis situation (following declaration of crisis situation by the DG)                                                                             | N/A | <b>T06.27</b> CAPACITY DEVELOPMENT FOR PSYCHOSOCIAL SUPPORT - STRENGTHENING COLOMBIAN CARE PROFESSIONALS FOR PROVIDING PSYCHOSOCIAL SERVICES | Services             | SOCIETY FOR PSYCHOLOGICAL ASSISTANCE (SPA) | EUTF Manager | N/A ("Paper" financial circuit) | N/A (no signature required) | GARCIA GARCIA Francisco |

|                                                                                                                                          |                                                                                                                                                                                                                                                 |                                                         |                                                                                                        |                      |               |              |                                 |                             |                         |
|------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|--------------------------------------------------------------------------------------------------------|----------------------|---------------|--------------|---------------------------------|-----------------------------|-------------------------|
| 13                                                                                                                                       | 20 b) EVR Use of direct award for grants without call for proposals. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). | N/A                                                     | T06.28 COLOMBIA PUEDE: PAZ Y UNIDAD A TRAVÉS DEL DESARROLLO PRODUCTIVO Y EL COMERCIO                   | Delegation Agreement | ITC           | EUTF Manager | N/A ("Paper" financial circuit) | N/A (no signature required) | GARCIA GARCIA Francisco |
| 14                                                                                                                                       | 20 b) EVR Use of direct award for grants without call for proposals. For the purpose of humanitarian aid and civil protection operations, emergency assistance (EDF) or crisis situation (following declaration of crisis situation by the DG). | N/A                                                     | T06.29 IMPLEMENTACIÓN DE ALTERNATIVAS SOSTENIBLES Y ECO-AMIGABLES EN EL DEPARTAMENTO DE PUTUMAYO       | Grant                | CORPOAMAZONIA | EUTF Manager | N/A ("Paper" financial circuit) | N/A (no signature required) | GARCIA GARCIA Francisco |
| 15                                                                                                                                       | 25a2 EVR Services: negotiated procedure instead of call for tenders. Emergency assistance or Crisis situation (following declaration of crisis situation by the DG)                                                                             | GLOBAL COMMITMENT / ACTION DOCUMENT LKS-ALECOP & ECOMUN | T06.35 REINCORPORACIÓN SOCIAL Y ECONÓMICA CON ENFOQUE TERRITORIAL, COMUNITARIO Y DE ECONOMÍA SOLIDARIA | Services             | LKS/ALECOP    | EUTF Manager | N/A ("Paper" financial circuit) | N/A (no signature required) | GARCIA GARCIA Francisco |
| Total number                                                                                                                             |                                                                                                                                                                                                                                                 | 15                                                      |                                                                                                        |                      |               |              |                                 |                             |                         |
| N.B.: New contracts under EUTF Colombia need EVR Nr. 20 b) (Grants) & 25a2 (Services) following declaration of crisis situation by DEVCO |                                                                                                                                                                                                                                                 |                                                         |                                                                                                        |                      |               |              |                                 |                             |                         |

## **SECTION 6 - DECLARATION OF ASSURANCE**

I, the undersigned,

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<sup>75</sup>.

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.

**Bogotá 30 January 2019**

**Francisco GARCIA GARCIA  
(signed)**

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<sup>75</sup> True and fair in this context means a reliable, complete and correct view on the state of affairs under the TF



## ANNEX 9: Evaluations and other studies finalised or cancelled during the year

| Study Project ID                                        | Title                                                                                                          | Internal ID            | Reason | Overview                                                                                                                                                                                                                                                                                                                          | Associated DGs | Note          | Title of the deliverable                                                                                |
|---------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|------------------------|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------|---------------------------------------------------------------------------------------------------------|
| <b>I. Evaluations finalised or cancelled in 2018</b>    |                                                                                                                |                        |        |                                                                                                                                                                                                                                                                                                                                   |                |               |                                                                                                         |
| <b>a. Evaluations finalised in 2018</b>                 |                                                                                                                |                        |        |                                                                                                                                                                                                                                                                                                                                   |                |               |                                                                                                         |
|                                                         |                                                                                                                |                        |        |                                                                                                                                                                                                                                                                                                                                   |                |               |                                                                                                         |
| <b>b. Evaluations cancelled in 2018</b>                 |                                                                                                                |                        |        |                                                                                                                                                                                                                                                                                                                                   |                |               |                                                                                                         |
|                                                         |                                                                                                                |                        |        |                                                                                                                                                                                                                                                                                                                                   |                |               |                                                                                                         |
| <b>II. Other studies finalised or cancelled in 2018</b> |                                                                                                                |                        |        |                                                                                                                                                                                                                                                                                                                                   |                |               |                                                                                                         |
| <b>a. Other studies finalised in 2018</b>               |                                                                                                                |                        |        |                                                                                                                                                                                                                                                                                                                                   |                |               |                                                                                                         |
| 6908                                                    | Evaluation of EU cooperation with Afghanistan                                                                  |                        | E      | The evaluation provides an overall, independent assessment of the EU support to Afghanistan.                                                                                                                                                                                                                                      |                | General Study | Not yet published                                                                                       |
| 6916                                                    | Evaluation of the EU sustainable energy cooperation                                                            |                        | E      | The evaluation assesses the relevance, efficiency, effectiveness, coherence and added value of EU energy related support to developing countries                                                                                                                                                                                  |                | General Study | Not yet published                                                                                       |
| 6915                                                    | Evaluation of the Budget Support to Cambodia                                                                   |                        | E      | The evaluation provides an overall, independent assessment of budget support to Cambodia                                                                                                                                                                                                                                          | EEAS           | General Study | Not yet published                                                                                       |
| 6909                                                    | Evaluation of EU cooperation with Eastern and Southern Africa (ESA)                                            |                        | E      | The evaluation provides an overall, independent assessment of EU's regional level support in Eastern and Southern Africa                                                                                                                                                                                                          |                | General Study | <a href="https://ec.europa.eu/europeaid/node/80199_en">https://ec.europa.eu/europeaid/node/80199_en</a> |
| 6910                                                    | Joint Evaluation of Budget Support to Peru                                                                     |                        |        | The evaluation provides an overall, independent assessment of budget support to Peru                                                                                                                                                                                                                                              |                | General Study | Not yet published                                                                                       |
| x                                                       | External strategic evaluation of the European Union's cooperation with the Republic of Ivory Coast (2007-2015) |                        | E      | The evaluation provides an overall, independent assessment of the EU support to Ivory Coast                                                                                                                                                                                                                                       |                | General Study | <a href="https://ec.europa.eu/europeaid/node/80199_en">https://ec.europa.eu/europeaid/node/80199_en</a> |
| 6912                                                    | Evaluation of the EU regional cooperation with West Africa                                                     |                        | E      | The evaluation provides an overall, independent assessment of EU's regional level support in West Africa                                                                                                                                                                                                                          | EEAS           | General Study | Not yet published                                                                                       |
| 7034                                                    | Report on the state of affairs for local currency guarantees                                                   | 394-356                | O      | Local currency financing<br>General study to provide deeper insight on the landscape of available models and gaps in the financial structure to support local currency financing                                                                                                                                                  |                | General Study |                                                                                                         |
| 7035                                                    | Study on sustainable value chains                                                                              | ADM-MULTI/2017/390-446 | I      | Gathering knowledge and expertise on 1/ how to design successfully value chains support interventions in particular in non-agricultural value chains and services sectors, and 2/ how to build development cooperation partnerships and projects with European and local private sector on sustainability aspects in value chains |                | General Study | Study on sustainable value chains                                                                       |
| 9124                                                    | Mid-Term Review of the European Commission's National Information Platforms for                                |                        | I      | This Evaluation Report presents the findings, conclusions and recommendations of the mid-term review of the National Information Platforms for Nutrition (NIPN) initiative launched by the EU in 2015 and                                                                                                                         |                | General Study |                                                                                                         |

| Study Project ID | Title                                                                                                                                          | Internal ID            | Reason  | Overview                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Associated DGs                                                            | Note          | Title of the deliverable                                                                                                                                                                                                                       |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                  | Nutrition (NIPN) initiative                                                                                                                    |                        |         | supported by the United Kingdom Department for International Development (UK DFID) and the Bill & Melinda Gates Foundation (BMGF).                                                                                                                                                                                                                                                                                                                            |                                                                           |               |                                                                                                                                                                                                                                                |
| 9131             | Evaluation for CIIP to prepare a new phase to be carried out by the Commission                                                                 |                        | FC      | The evaluation carried out by the Commission will analyse the past and ongoing CIIP country projects and knowledge initiatives, the achievements so far produced, the synergies developed in view of promoting/attracting sustainable investments, the impacts on the value chains and on the business environment framework, the compatibility with the Alliance and EIP, gender impact, the competitiveness and innovation factor and to the replicability. | Other donors supporting the CIIP programme : Austria, Norway, Switzerland | General Study | not yet published                                                                                                                                                                                                                              |
| 9271             | Study on the achievements in the Food and Nutrition Security and Sustainable Agriculture (FNS&SA) domain during the current MFF (2014-2020)    |                        | C and O |                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                           | General Study | study will be published on Capacity4DeV                                                                                                                                                                                                        |
| 7028             | Guidelines for follow up to Domestic Observers' recommendations                                                                                | 2018.1417              | C       | This guide supports EU Delegations' assistance to domestic electoral observers. The guide focuses on the work of citizen observers and how they can formulate recommendations and then follow up on their implementation. It also gives recommendations to EU Delegations on how to formulate actions to support civil society electoral observers.                                                                                                           | EEAS                                                                      | General Study | Guide for Citizen Observers on Electoral Reform. Numéro de projet - 2018.1417. Numéro de catalogue - MN-01-18-164-EN-C; MN-01-18-164-EN-N; ISBN - 978-92-79-80192-1<br>A new and extended version of the publication will be published in 2019 |
| 7030             | Practical Guide to Access to Information                                                                                                       |                        | C       | The practical guide will describe how access to information shall be integrated into development project management. The main target audience of this guide are operational colleagues in EU Delegations.                                                                                                                                                                                                                                                     | EEAS                                                                      | General Study | Supporting Access to Information, A Practical Guide for EU Delegations                                                                                                                                                                         |
| 7039             | Short analysis of SME financing in Mongolia                                                                                                    |                        | I       | Analysis of the macro-economic situation to help judge which obstacles to SME funding still persist                                                                                                                                                                                                                                                                                                                                                           |                                                                           | General Study | Mid-term assessment of the blending project "Support for Mongolian Economic Diversification through SME Access to Finance" before agreement on contract rider                                                                                  |
| 7041             | Survey to provide support to Delegations and desks on how to better achieve policy dialogue with national authorities and development partners |                        | I       | In the view of supporting the implementation of new budget support guidelines (Oct. 2017) in its policy dialogue chapter on coherence and effectiveness of EU dialogue based on political economy analysis                                                                                                                                                                                                                                                    | EU Delegations                                                            | General Study |                                                                                                                                                                                                                                                |
| 9130             | EU Aid for Trade Monitoring Report 2018                                                                                                        | ADM-MULTI/2017/391-247 | C       | Monitoring of EU progress in implementing its 2007 EU Aid for Trade Strategy. Edition 2018 of the monitoring report may be undertaken under the umbrella of the revised Aid for Trade strategy expected to be adopted before the end of 2017                                                                                                                                                                                                                  | All geo Directorates and EU delegations                                   | General Study | EU Aid for Trade - Progress Report <a href="https://ec.europa.eu/europeaid/eu-aid-trade-progress-report-2018_en">https://ec.europa.eu/europeaid/eu-aid-trade-progress-report-2018_en</a>                                                       |

| Study Project ID | Title                                                                         | Internal ID | Reason      | Overview                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Associated DGs | Note          | Title of the deliverable                                                                                                             |
|------------------|-------------------------------------------------------------------------------|-------------|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------|
| 7027             | Mapping on foundations                                                        |             | O - mapping | Mapping of networks of foundations working in development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                | General Study | Mapping study update on the regional, continental and global Foundations                                                             |
| 9181             | Study on Joint Programming in conflict-affected and fragile states            |             | I           | The objective of the study is to identify lessons learned and opportunities to strengthen Joint Programming processes as part of wider efforts to increase the EU's efforts to address conflicts/crises and to support fragile countries through the Integrated Approach. This includes opportunities in different contexts across the conflict/crisis 'cycle' – in upstream early warning and prevention/preparedness settings; in crisis response and stabilisation settings; and longer-term peace-building and reconstruction efforts. A representative range of country cases will be examined, including Joint Programming in different conflict situations and cases where there is a conflict dimension but Joint Programming is not applied. Specific attention will be dedicated to the challenge of developing a joint response in the absence of a country-owned development strategy/priorities.       | EEAS and NEAR  | General Study | Joint Programming in Conflict -Affected and Fragile States : available on Capacity4Dev Joint Programming web page                    |
| 9197             | Joint Programming in More Advanced Developing and Middle-Income Countries     |             | I           | This study aims to demonstrate examples of how Joint Programming has included strategic issues such as migration, security, scientific innovation so far, and to give recommendations on how to improve the implementation of Joint Programming in Middle-income countries. The general objectives of the review are:<br>1. To showcase an inventory of experiences where JP is active in Middle-income countries.<br>2. Based on this inventory provide: (a) An assessment on whether JP is providing the basis for better coordination and coherence beyond development cooperation of the EU response in MICs and supporting transition to higher income levels; and (b) Information on lessons learned for Joint Programming practitioners about current experience in MICs and to reflect on what the data says about the potential role for Joint Programming in MICs and More Advanced Developing Countries. | EEAS and NEAR  | General Study | Joint Programming in More Advanced Developing and Middle-Income Countries : available on Capacity4Dev Joint Programming web page     |
| 9199             | Mapping Joint Programming's contribution to the Sustainable Development Goals |             | I           | It is timely to step up efforts to capture and map out how Joint Programming Documents to date are effectively contributing to the achievement of the SDGs. A previous study commissioned by EuropeAid's and the EEAS' Joint Programming teams on Joint Results frameworks, highlighted that SDG targets have not been well integrated into results frameworks, partly due to the fact that a number of existing results frameworks were developed before Agenda 2030 was agreed. In this new post-2015 context, it is time to acquire a more comprehensive picture of how the EU and Member States Joint Programming Documents are supporting the SDGs and where there are gaps. The present analysis will help understand what is – and what is not yet –                                                                                                                                                         | EEAS and NEAR  | General Study | Mapping Joint Programming's contribution to the Sustainable Development Goals : available on Capacity4Dev Joint Programming web page |

| Study Project ID                          | Title                                                                                                       | Internal ID | Reason | Overview                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Associated DGs | Note          | Title of the deliverable                                                             |
|-------------------------------------------|-------------------------------------------------------------------------------------------------------------|-------------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------|--------------------------------------------------------------------------------------|
|                                           |                                                                                                             |             |        | happening with regard to SDG localization at country level, and use this information to identify further opportunities / proposals for going forward. Ultimately, related conclusions may serve as a basis for more active communication on how Joint Programming can promote the implementation of Agenda 2030.                                                                                                                                                                                                                                                                                                                                                              |                |               |                                                                                      |
| 9200                                      | Capturing Joint Programming and Joint Implementation Stories                                                |             | C      | There are 26 countries where there is a finalised or almost finalised Joint Programming Document. A minimum of 10 stories on Joint Programming and 10 stories on Joint Implementation are to be captured to showcase good practice and the impact that the Joint Programming process has had on the work of the European partners at country level. Some countries will be the source of more than 2 stories. In this context the various stories can be prepared to showcase different aspects of the experiences of working together better with Member States including possibly drilling down to a specific sector framed by the country level Joint Programming process. |                | General Study | Internal stories 'case studies' : to be reformatted for web use                      |
| <b>b. Other studies cancelled in 2018</b> |                                                                                                             |             |        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                |               |                                                                                      |
| 9274                                      | Development of a Toolkit for the Ex-Ante Assessment of Quality Transport and ICT Infrastructure Investments |             | O      | to develop a pragmatic checklist and indicators for assessment of quality infrastructure investments in order to specifically contribute to enhanced coherence amongst the infrastructure practitioners charged with projects evaluation and assessment                                                                                                                                                                                                                                                                                                                                                                                                                       |                | General Study | Study cancelled after insufficient performance of TA staff                           |
| 7042                                      | Survey on complementary measures                                                                            |             |        | Review of complementary measures and preparation of facility to support Delegation in choosing the best kind of complementary measures (demand driven through FWC, LTA vs STA, MDTF with IFIs...)                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                | General Study |                                                                                      |
| 9277                                      | Evaluation Blending Projects, notably in the SME sector                                                     |             |        | In addition to general evaluation on blending done by the Commission in 2016, "light evaluation" to improve design and results of blending projects                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                | General Study |                                                                                      |
| 9202                                      | Joint Programming with European partners: study of like-minded donors                                       |             |        | The overall objectives of the study are to understand the experience so far and help in planning future Joint Programming exercises.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                | General Study | Cancelled as consultant unable due to unforeseen circumstances to undertake the work |
| 9125                                      | Final evaluation of the EFI FLEGT facility                                                                  |             |        | since 2007, EFI FLEGT Facility has been supporting partner countries and the EU in negotiating and implementing FLEGT/VPA. This support is running until 2020. Before renewing financial support to this facility it will be important to assess its past performance and if it is future-proof.                                                                                                                                                                                                                                                                                                                                                                              |                | General Study |                                                                                      |

## ANNEX 10: Specific annexes related to "Financial Management"

### Overview of the estimated cost of controls at Commission (EC) level:

| Relevant Control System N°1 Grants in DM                  |                           |                                                                                       |                            |                                                    |                                                                                                                 |                                                       |                                                                     |
|-----------------------------------------------------------|---------------------------|---------------------------------------------------------------------------------------|----------------------------|----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------------------|
| Ex ante controls                                          |                           |                                                                                       | Ex post controls           |                                                    |                                                                                                                 | Total                                                 |                                                                     |
| EC total costs<br>(in EUR)                                | funds managed<br>(in EUR) | Ratio (%):<br><i>Total ex ante control<br/>cost in EUR ÷ funds<br/>managed in EUR</i> | EC total costs<br>(in EUR) | total value verified<br>and/or audited (in<br>EUR) | Ratio (%):<br><i>Total ex post control cost<br/>in EUR ÷ total value<br/>verified and/or audited in<br/>EUR</i> | EC total<br>estimated cost<br>of controls (in<br>EUR) | Ratio (%):<br><i>Total cost of<br/>controls ÷ funds<br/>managed</i> |
| 44.596.195                                                | 1.294.692.845             | 3.44%                                                                                 | 7.328.623                  | 363.544.850                                        | 2.02%                                                                                                           | 51.924.818                                            | 4.01%                                                               |
| Relevant Control System N°2 BS (DM)                       |                           |                                                                                       |                            |                                                    |                                                                                                                 |                                                       |                                                                     |
| Ex ante controls                                          |                           |                                                                                       | Ex post controls           |                                                    |                                                                                                                 | Total                                                 |                                                                     |
| EC total cost<br>(in EUR)                                 | funds managed<br>(in EUR) | Ratio (%):<br><i>Total ex ante control<br/>cost in EUR ÷ funds<br/>managed in EUR</i> | EC total costs<br>(in EUR) | total value verified<br>and/or audited (in<br>EUR) | Ratio (%):<br><i>Total ex post control cost<br/>in EUR ÷ total value<br/>verified and/or audited in<br/>EUR</i> | EC total<br>estimated cost<br>of controls (in<br>EUR) | Ratio (%):<br><i>Total cost of<br/>controls ÷ funds<br/>managed</i> |
| 22.909.263                                                | 1.323.697.346             | 1.73%                                                                                 | 1.362.628                  | 0                                                  | N/A                                                                                                             | 24.271.891                                            | 1.83%                                                               |
| Relevant Control System N°3 Procurement in DM             |                           |                                                                                       |                            |                                                    |                                                                                                                 |                                                       |                                                                     |
| Ex ante controls                                          |                           |                                                                                       | Ex post controls           |                                                    |                                                                                                                 | Total                                                 |                                                                     |
| EC total costs<br>(in EUR)                                | funds managed<br>(in EUR) | Ratio (%):<br><i>Total ex ante control<br/>cost in EUR ÷ funds<br/>managed in EUR</i> | EC total costs<br>(in EUR) | total value verified<br>and/or audited (in<br>EUR) | Ratio (%):<br><i>Total ex post control cost<br/>in EUR ÷ total value<br/>verified and/or audited in<br/>EUR</i> | EC total<br>estimated cost<br>of controls (in<br>EUR) | Ratio (%):<br><i>Total cost of<br/>controls ÷ funds<br/>managed</i> |
| 55.969.209                                                | 379.706.017               | 14.74%                                                                                | 4.961.916                  | 31.910.893                                         | 15.55%                                                                                                          | 60.931.126                                            | 16.05%                                                              |
| Relevant Control System N°4 IM with Beneficiary Countries |                           |                                                                                       |                            |                                                    |                                                                                                                 |                                                       |                                                                     |
| Ex ante controls                                          |                           |                                                                                       | Ex post controls           |                                                    |                                                                                                                 | Total                                                 |                                                                     |

| EC total cost<br>(in EUR)                                      | funds managed<br>(in EUR) | Ratio (%):<br><i>Total ex ante control<br/>cost in EUR ÷ funds<br/>managed in EUR</i> | EC total costs<br>(in EUR) | total value verified<br>and/or audited (in<br>EUR) | Ratio (%):<br><i>Total ex post control cost in<br/>EUR ÷ total value verified<br/>and/or audited in EUR</i> | EC total<br>estimated cost<br>of controls (in<br>EUR) | Ratio (%):<br><i>Total cost of<br/>controls ÷ funds<br/>managed</i> |
|----------------------------------------------------------------|---------------------------|---------------------------------------------------------------------------------------|----------------------------|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------------------|
| 24.947.005                                                     | 851.896.314               | 2.93%                                                                                 | 4.559.638                  | 436.132.286                                        | 1.05%                                                                                                       | 29.506.643                                            | 3.46%                                                               |
| <b>Relevant Control System N°5 IM with Third Organisations</b> |                           |                                                                                       |                            |                                                    |                                                                                                             |                                                       |                                                                     |
| <b>Ex ante controls</b>                                        |                           |                                                                                       | <b>Ex post controls</b>    |                                                    |                                                                                                             | <b>Total</b>                                          |                                                                     |
| EC total costs<br>(in EUR)                                     | funds managed<br>(in EUR) | Ratio (%):<br><i>Total ex ante control<br/>cost in EUR ÷ funds<br/>managed in EUR</i> | EC total costs<br>(in EUR) | total value verified<br>and/or audited (in<br>EUR) | Ratio (%):<br><i>Total ex post control cost in<br/>EUR ÷ total value verified<br/>and/or audited in EUR</i> | EC total<br>estimated cost<br>of controls (in<br>EUR) | Ratio (%):<br><i>Total cost of<br/>controls ÷ funds<br/>managed</i> |
| 58.329.762                                                     | 2.796.066.738             | 2.09%                                                                                 | 11.040.917                 | 539.014.624                                        | 2.05%                                                                                                       | 69.370.679                                            | 2.48%                                                               |
| <b>Other</b>                                                   |                           |                                                                                       |                            |                                                    |                                                                                                             |                                                       |                                                                     |
| <b>Ex ante controls</b>                                        |                           |                                                                                       | <b>Ex post controls</b>    |                                                    |                                                                                                             | <b>Total</b>                                          |                                                                     |
| EC total costs<br>(in EUR)                                     | funds managed<br>(in EUR) | Ratio (%):<br><i>Total ex ante control<br/>cost in EUR ÷ funds<br/>managed in EUR</i> | EC total costs<br>(in EUR) | total value verified<br>and/or audited (in<br>EUR) | Ratio (%):<br><i>Total ex post control cost in<br/>EUR ÷ total value verified<br/>and/or audited in EUR</i> | EC total<br>estimated cost<br>of controls (in<br>EUR) | Ratio (%):<br><i>Total cost of<br/>controls ÷ funds<br/>managed</i> |
| 43.475.600                                                     | 906.939.085               | 4.79%                                                                                 | 7.672.165                  | 586.027.714                                        | 1.31%                                                                                                       | 51.147.765                                            | 5.64%                                                               |

| <b>OVERALL estimated cost of control at EC level</b> |                           |                                                                                           |                            |                                                    |                                                                                                                     |                                                    |                                                                     |
|------------------------------------------------------|---------------------------|-------------------------------------------------------------------------------------------|----------------------------|----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|---------------------------------------------------------------------|
| <b>Ex ante controls</b>                              |                           |                                                                                           | <b>Ex post controls</b>    |                                                    |                                                                                                                     | <b>Total</b>                                       |                                                                     |
| EC total cost<br>(in EUR)                            | funds managed<br>(in EUR) | Ratio (%):<br><i>Total ex ante<br/>control cost in EUR<br/>÷ funds managed in<br/>EUR</i> | EC total costs<br>(in EUR) | total value<br>verified and/or<br>audited (in EUR) | Ratio (%):<br><i>Total ex post<br/>control cost in EUR<br/>÷ total value<br/>verified and/or<br/>audited in EUR</i> | EC total estimated<br>cost of controls (in<br>EUR) | Ratio (%):<br><i>Total cost of<br/>controls ÷ funds<br/>managed</i> |
| 250.227.035                                          | 7.552.998.344             | 3.31%                                                                                     | 36.925.886                 | 1.956.630.637                                      | 1.89%                                                                                                               | 287.152.921                                        | 3.80%                                                               |

# ANNEX 11: Analysis of DG DEVCO Key Performance Indicators (KPI) for 2018

## I – Introduction

KPIs are at the basis of the assurance provided by the Heads of Delegations and by DEVCO Directors in their External Assistance Management Reports.

They feed directly into the Annual Activity Report of DG DEVCO, supporting the Declaration of Assurance of the Director-General.

KPIs are also used by DG DEVCO as a management tool. They identify targets or benchmarks on key issues of financial management, audits and controls. An analysis of KPI's results versus targets is regularly presented to Management and a follow-up is ensured by the concerned services at Headquarters and the EU Delegations through the established action plans and regular review of progress made.

The purpose of this report is to present the results of DEVCO<sup>76</sup> KPIs on 31/12/2018 for 86 "EAMR Delegations" implementing projects as per Budget devolution and 42 HQ units managing projects or financial transactions centrally and to decide on necessary actions.

The main variances compared to the annual benchmarks are highlighted. Correlations between KPIs and constraints that may have a negative impact are examined. KPI values are based on the data as registered in the systems (ABAC, CRIS, Audits, BPC) on 31/12/2018. They are presented in the frozen version of the [KPI Dashboard](#).

The report includes a detailed analysis of 2018 performance on projects implementation and results (KPI-6 and KPI-7).

A KPI definition and benchmark overview is available at the very end of this Annex.

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<sup>76</sup> DEVCO KPIs only cover transactions for which the Director General of DG DEVCO is the Authorising Officer by Delegation. Transactions made in the framework of the cross-sub-delegation made by DEVCO to other DGs (including DG NEAR) are not covered by the report.

## II - Executive Summary

Key Performance Indicators (KPI) are grouped in three categories: sound financial management, effectiveness of the internal control systems, and effectiveness of the audit system. DEVCO KPI results assessed against benchmarks are presented as “traffic lights” in the table below.

| KPI Name                                                                |                                                                                           | KPI result   | Annual Target/Benchmark     |
|-------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|--------------|-----------------------------|
| <b>A - Sound financial management and effective use of EC Resources</b> |                                                                                           |              |                             |
| K1                                                                      | Accuracy of initial annual financial forecast for payments                                | 103.51% ▲    | From 90% to 110%            |
| K2                                                                      | Accuracy of initial annual financial forecast for contracts                               | 111.08% ▼    | From 90% to 110%            |
| K3                                                                      | Accuracy of initial annual financial forecast for decisions                               | 116.98% ▼    | From 90% to 110%            |
| K4                                                                      | RAL absorption period                                                                     | 3.61 years ▲ | Less than 4 years           |
| K5                                                                      | Time to Grant                                                                             | 60.80 days   | No more than 90 days        |
| K6                                                                      | % of Projects with Red Traffic Light for progress in implementation                       | 2.95% ▲      | Max 10%                     |
| K7                                                                      | % of Projects with Red Traffic Light for achieving results                                | 3.80% ▲      | Max 10%                     |
| K8                                                                      | Reduction of old pre-financing                                                            | 43.79% ▲     | 25%                         |
| K9                                                                      | Expired contracts as a % of the contract portfolio                                        | 13.88% ▲     | 15%                         |
| K10                                                                     | Reduction of old RAL                                                                      | 39.71% ▲     | 25%                         |
| K11                                                                     | % of payments paid within contractual deadline                                            | 92.34% ▲     | 85%                         |
| K12                                                                     | % of invoices registered within 7 days                                                    | 92.55% ▲     | 80%                         |
| K13                                                                     | Respect of flexibility arrangements for the use of staff in Delegations                   | 96.51%       | Yes for 100% of Delegations |
| <b>B – Effectiveness of internal control systems (ICS)<sup>77</sup></b> |                                                                                           |              |                             |
| K14                                                                     | Effectiveness of the Internal Control Framework Component “Control Environment”           | 92.10%       | 80%                         |
| K15                                                                     | Effectiveness of the Internal Control Framework Component “Risk Assessment”               | 90.74%       | 80%                         |
| K16                                                                     | Effectiveness of the Internal Control Framework Component “Control Activities”            | 86.38%       | 80%                         |
| K17                                                                     | Effectiveness of the Internal Control Framework Component “Information and Communication” | 93.52%       | 80%                         |
| K18                                                                     | Effectiveness of the Internal Control Framework Component “Monitoring Activities”         | 93.21%       | 80%                         |
| K19                                                                     | % of projects visited by DEVCO staff and/or by the HOD                                    | 87.33% ▲     | 80%                         |
| K20                                                                     | % contracted of project evaluations in the Annual Evaluation Plan                         | 63.20% ▼     | 75%                         |
| K21                                                                     | Undue payment prevented by ex-ante controls                                               | 3.28% ▲      | 2%                          |
| <b>C – Effectiveness of audit system</b>                                |                                                                                           |              |                             |
| K22                                                                     | % contractualisation of the annual audit plan: year N                                     | 78.09% ▲     | 60%                         |
| K23                                                                     | % implementation of the annual audit plan: year N-1                                       | 81.08% ▲     | 40%                         |
| K24                                                                     | % implementation of the annual audit plan: year N-2                                       | 88.92% ▼     | 60%                         |
| K25                                                                     | Ineligible amounts identified by audits as a % of the audited amount                      | 5.05% ▲      | 2%                          |

<sup>77</sup> The former Internal Control Standards KPIs (formerly six KPIs) have been reformulated in line with the new Internal Control Framework which entered into force in 2018.



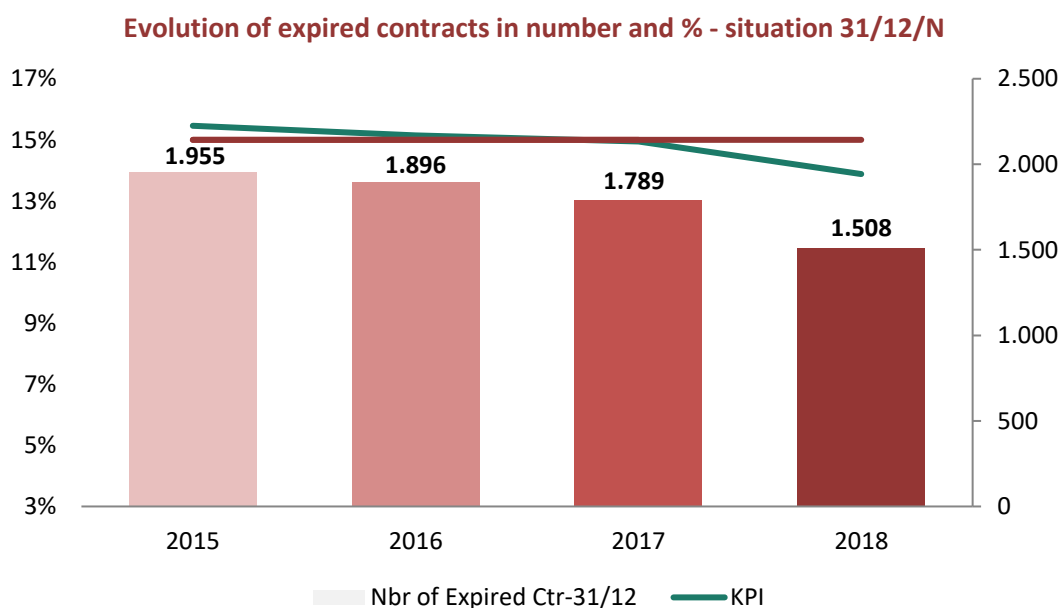
## Results at global level:

At global level, the performance of DG DEVCO remains very good with 22<sup>78</sup> out of 25 KPIs in line with the benchmarks compared with 24 out of 25 KPIs in 2017:

- 11 green out of 13 KPIs in the category "Sound financial management and effective use of EC resources";
- 7 green out of 8 KPIs in the category "Effectiveness of Internal Control System";
- All green KPIs out of 4 KPIs in the category "Effectiveness of the Audit System".

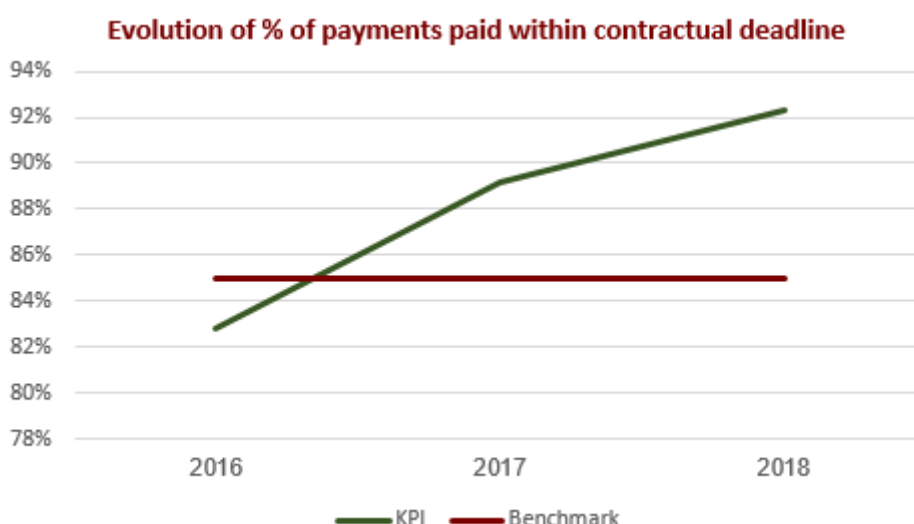
In addition, the results for 14 out of 25 KPIs further improved in 2018 compared with 2017:

- Accuracy of initial annual financial forecast for payments: 103.51% in 2018 vs 101.63% in 2017.
- RAL absorption period: 3.61 years in 2018 vs 3.7 years in 2017.
- Reduction of old pre-financing: 43.79% in 2018 vs 37.6% in 2017. In 2018, DEVCO has reduced the amount of old pre-financing by EUR 1,343 million.
- Expired contracts as a % of the contract portfolio: 13.88% in 2018 vs 14.95% in 2017. The evolution in terms of KPI and number of expired contracts since 2014 is presented below.



- Reduction of old RAL: 39.71% in 2018 vs 38.49% in 2017. The Old RAL's reduction rate (39.7%) continues to be above the target (25%) and demonstrates that DG DEVCO is following up closely the old RAL.
- % of payments made within contractual deadlines: 92.34% in 2018 vs 89.1% in 2017. This is in line with the EC results (92.9%) and reflects the efforts done by DEVCO during the last three years to reduce the payments period. The graph below shows the evolution of payments made within the contractual deadline in percentage.

<sup>78</sup> Result for KPI 2 (accuracy of initial financial forecasts for contracts) is slightly above the upper limit of the threshold (111% vs 110%) but can still be considered as in line with the target defined for 2018.



- % of invoices registered within 7 days: 92.55% in 2018 vs 89.51% in 2017.
- Undue payment prevented by ex-ante controls: 3.28% in 2018 vs 2.07% in 2017.
- % contractualisation of the annual audit plan: year N: 78.09% in 2018 vs 71.43% in 2017.
- % implementation of the annual audit plan: year N-1: 81.08% in 2018 vs 76.64% in 2017.
- Ineligible amounts identified by audits as a % of the audited amount: 5.05% in 2018 vs 4.66% in 2017.

However, benchmarks were not achieved for the following 3 KPIs:

- KPI 3: Accuracy of initial financial forecasts for decisions: 116.98% in 2018 vs 106.73% in 2017.
- KPI 13: Respect of the flexibility arrangements for the use of staff in Delegations: 96.51% and three Delegations (Kenya, Lesotho & Malawi) have declared in their EAMR that they did not fully respect the flexibility arrangements for the use of staff in Delegations.
- KPI 20: Contractualisation of projects evaluation foreseen in the annual project evaluation plan: 63.20% in 2018 vs 80.94% in 2017.

### Results at Delegation level:

Very good results have been achieved at Delegation level with 98% of Delegations meeting the targets for more than 60% of the KPIs and 73% of Delegations meeting the targets for more than 80% of the KPIs in 2018:

| % of green KPIs   | 2017               |     | 2018               |      |
|-------------------|--------------------|-----|--------------------|------|
|                   | Nbr of Delegations | %   | Nbr of Delegations | %    |
| Total Delegations | 86                 |     | 86                 |      |
| 80% and more      | 55                 | 64% | 63                 | 73%▲ |
| 60% and more      | 82                 | 95% | 84                 | 98%▲ |
| Less than 50%     | 0                  | 0%  | 0                  | 0%   |

As a result of the action plans implemented during the year, all 4 Delegations that were at risk in 2017 (Eritrea, Mauritania, South Sudan and Yemen) have achieved the benchmark of 60% green KPIs in 2018.

Only 2 Delegations (Sudan and Swaziland) did not reach the 60% benchmark in 2018.

| Overall Green KPI Result for | 2017 | 2018 |
|------------------------------|------|------|
| Eritrea                      | 58%  | 63%  |
| Mauritania                   | 58%  | 79%  |
| South Sudan                  | 50%  | 68%  |
| Sudan                        | 67%  | 54%  |
| Swaziland                    | 83%  | 50%  |
| Yemen                        | 50%  | 65%  |

### Priorities for 2019

- Particular attention will be given to the accuracy of financial forecasts (KPIs 1-3) especially for EDF and EU Trust Funds. Risk weighting should not be overestimated as it could lead to systematic overpassing of the targets set for those KPIs.
- Planning of evaluations and monitoring of KPI 20 on contracted project evaluations will be enhanced in 2019, in order to achieve a better result on this KPI at the end of the year.
- Delegations will be reminded of the correct application of flexibility rules regarding the use of staff in Delegations (KPI 13) and of the obligation to obtain the prior agreement of the Director in case an exception seems to be required (see DEVCO Companion Chapter 8.5) as well as on the importance of regular field visits by Delegation staff (KPI 19).

## III. Detailed Analysis

### A) Results at KPI level

#### KPI 1 – Accuracy of initial annual financial forecast for payments

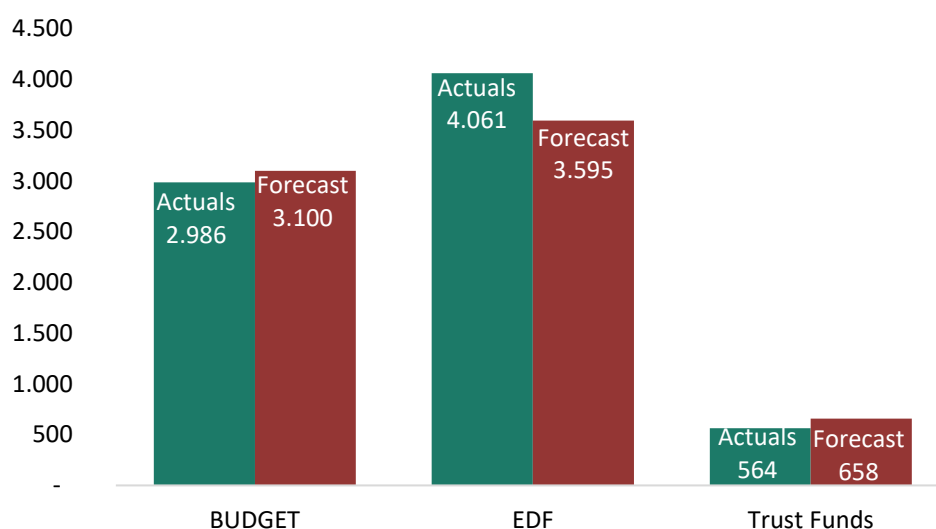
DEVCO achieved an accuracy rate of 103.51% of its financial forecast for payments for 2018 in line with the benchmark range of [90-110%]. EUR 7,612 million was paid compared to the forecasted amount of EUR 7,354 million.

| 103.51% <sup>▲</sup>          | DEVCO A | DEVCO B | DEVCO C | DEVCO D  | DG 02  | DIR BCR | DEVCO E | DEVCO F  | DEVCO G | DEVCO R | Total    |
|-------------------------------|---------|---------|---------|----------|--------|---------|---------|----------|---------|---------|----------|
| KPI Value                     | 115.33% | 108.87% | 100.56% | 104.03%  | 72.28% | 50.82%  | 97.20%  | 106.76%  | 101.74% | 101.70% | 103.51%  |
| Actuals<br>(in EUR million)   | 52.43   | 759.68  | 782.75  | 3,088.76 | 4.62   | 8.99    | 754.00  | 1,311.58 | 700.12  | 148.48  | 7,611.64 |
| Forecasts<br>(in EUR million) | 45.46   | 697.78  | 777.61  | 2,969.10 | 6.40   | 17.69   | 775.75  | 1,228.54 | 688.16  | 146.00  | 7,353.51 |
| Variance<br>(in EUR million)  | 6.97    | 61.89   | 5.14    | 119.66   | 1.77   | 8.70    | -21.75  | 83.05    | 11.95   | 2.48    | 258.14   |

#### Results by fund source:

Payment forecasts for the General Budget are highly reliable with an accuracy rate of 96%. More efforts should be made in order to improve the predictability of payments for EDF and EU Trust Funds that achieved accuracy rates of 113% and 86% respectively.

### Payments forecasts by fund source - 2018 (in EUR million)



Detailed results for each EU Trust Fund are presented below:

- for the TF Africa, the ratio of payments versus forecast is EUR 489 million: EUR 569 million (85.81%).
- for the TF Bekou, the ratio of payments versus forecast is EUR 57 million: EUR 66 million (85.82%).
- for the TF Columbia, the ratio of payments versus forecast is EUR 18 million: EUR 22 million (83.99%).

### KPI 2 – Accuracy of initial annual financial forecast for contracts

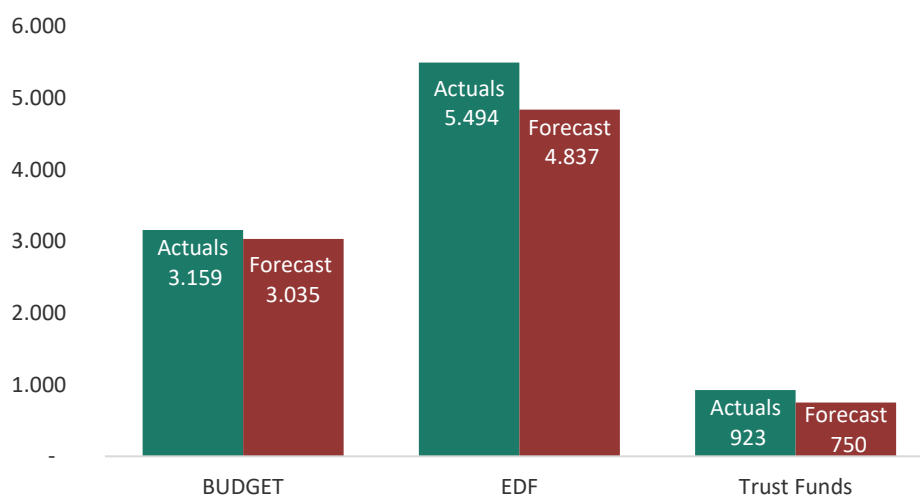
DEVCO achieved an accuracy rate of 111.08% of its financial forecast for contracts just above the upper limit of the benchmark range of [90-110%]. The volume of contracts is EUR 9,577 million compared to the forecasted amount of EUR 8,622 million.

| 111.08%▼                      | DEVCO A | DEVCO B | DEVCO C | DEVCO D | DG 02  | DIR BCR | DEVCO E | DEVCO F | DEVCO G | DEVCO R | Total   |
|-------------------------------|---------|---------|---------|---------|--------|---------|---------|---------|---------|---------|---------|
| KPI Value                     | 113.02% | 114.48% | 78.19%  | 124.49% | 50.90% | 91.54%  | 98.44%  | 113.59% | 108.79% | 102.26% | 111.08% |
| Actuals<br>(in EUR million)   | 67.0    | 777.4   | 792.7   | 4,210.8 | 4.8    | 9.7     | 1,098.9 | 1,552.4 | 910.1   | 151.1   | 9,576.8 |
| Forecasts<br>(in EUR million) | 59.3    | 679.0   | 1,013.8 | 3,382.4 | 9.5    | 10.6    | 1,116.3 | 1,366.6 | 836.5   | 147.7   | 8,621.8 |
| Variance<br>(in EUR million)  | 7.7     | 98.3    | -221.1  | 828.3   | -4.6   | -0.9    | -17.4   | 185.8   | 73.6    | 3.3     | 954.9   |

### Results by fund source:

Contracts forecasts for the General Budget are highly reliable with an accuracy rate of 104%. More efforts should be made in order to improve the predictability of contracts signed for EDF and EU Trust Funds that achieved accuracy rates of 113% and 123% respectively.

### Contracts forecasts by fund source - 2018 (in EUR million)



On EDF, Managing Entities exceeding the forecasts by the largest amounts are: DEVCO D01 (EUR 496 million), DEVCO D02 (EUR 127 million), DEVCO B04 (EUR 113 million), DEVCO D03 (EUR 90 million), Fiji (EUR 83 million), Sierra Leone (EUR 46 million) and Guyana (EUR 33 million).

Detailed results for each EU Trust Fund are presented below:

- for the TF Africa, the ratio contracted versus forecast is EUR 804 million : EUR 617 million (130.37%).
- for the TF Bekou, the ratio contracted versus forecast is EUR 83 million : EUR 71 million (116.92%).
- for the TF Columbia, the ratio contracted versus forecast is EUR 37 million : EUR 62 million (58.79%).

### KPI 3 – Accuracy of initial annual financial forecast for decisions

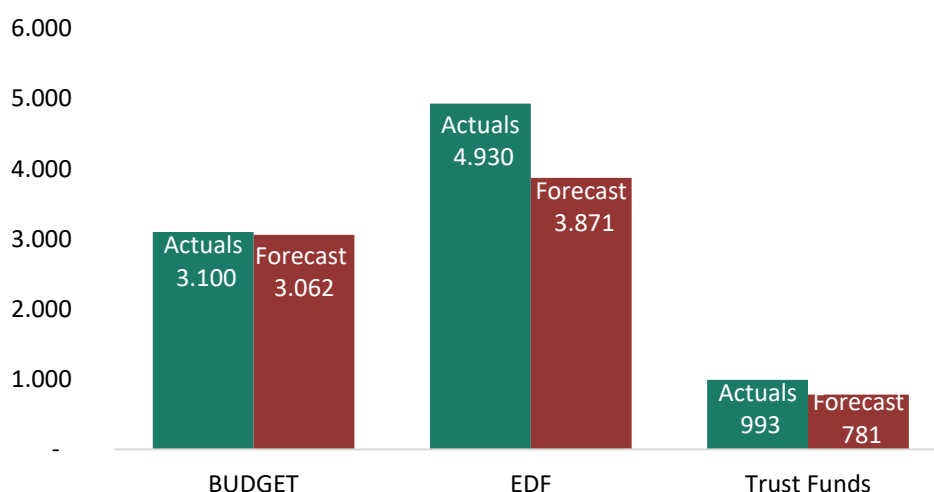
The total decided amount at the end of 2018 was EUR 9,023 million which represents 116.98% of the initial forecasted amount (EUR 7,713 million).

| 116.98%▼                      | DEVCO A | DEVCO B  | DEVCO C | DEVCO D  | DG 02  | DIR BCR | DEVCO E | DEVCO F  | DEVCO G | DEVCO R | Total    |
|-------------------------------|---------|----------|---------|----------|--------|---------|---------|----------|---------|---------|----------|
| KPI Value                     | 109.57% | 124.61%  | 100.77% | 129.71%  | 73.74% | 130.29% | 115.73% | 99.58%   | 121.12% | 102.73% | 116.98%  |
| Actuals<br>(in EUR million)   | 225.07  | 1,071.52 | 799.37  | 3,482.07 | 9.53   | 109.54  | 946.28  | 1,501.10 | 722.96  | 155.83  | 9,023.27 |
| Forecasts<br>(in EUR million) | 205.41  | 859.88   | 793.29  | 2,684.47 | 12.93  | 84.08   | 817.69  | 1,507.50 | 596.89  | 151.69  | 7,713.83 |
| Variance<br>(in EUR million)  | 19.65   | 211.64   | 6.08    | 797.60   | -3.39  | 25.46   | 128.59  | -6.40    | 126.07  | 4.14    | 1,309.44 |

### Results by fund source:

Decisions forecasts for the General Budget are highly reliable with an accuracy rate of 101%. More efforts should be made in order to enhance the predictability of new decisions for EDF and EU Trust Funds for which decided amounts have largely exceeded the benchmark (127% vs benchmark of [90-110%]).

### Decisions forecasts by fund source - 2018 (in EUR million)



Detailed results for each EU Trust Fund are presented below:

- for the TF Africa, the ratio decided versus forecast is EUR 929 million : EUR 705 million (131.67%).
- for the TF Bekou, the ratio decided versus forecast is EUR 57 million : EUR 70 million (81.97%).
- for the TF Columbia, the ratio decided versus forecast is EUR 7 million : EUR 6 million (131.18%).

### KPI 4 – RAL Absorption period

The implementation of External Aid projects takes several years. This period of implementation is calculated by dividing the RAL amount at the end of the reporting year by the total amount of payment made during the year. The global result for DEVCO by the end of 2018 is 3.61 years. This result has improved compared to 2017 (3.7 years), since the amount of payments in 2018 was higher.

The RAL absorption period is a snapshot of the situation of each Delegation at the end of the year. At Delegation level, the Delegations' highest and lowest absorption periods are presented in the tables below:

| TOP 10 Delegations  | KPI result |
|---------------------|------------|
| Eritrea ER          | 0.85       |
| Yemen YE            | 1.74       |
| Mexico MX           | 1.89       |
| Kazakhstan KZ       | 1.9        |
| Afghanistan AF      | 2          |
| Colombia CO         | 2.09       |
| Jamaica JM          | 2.09       |
| Tadzhikistan TJ     | 2.17       |
| Union Africaine OUA | 2.39       |
| Zimbabwe ZW         | 2.49       |

| BOTTOM 10 Delegations | KPI result |
|-----------------------|------------|
| Gabon GA              | 11.12      |
| Zambia ZM             | 9.79       |
| Uganda UG             | 8.77       |
| Myanmar MM            | 7.4        |
| Bangladesh BD         | 7.24       |
| Madagascar MG         | 6.84       |
| Indonesia ID          | 6.54       |
| Lesotho LS            | 6.52       |
| Mozambique MZ         | 6.49       |
| Senegal SN            | 6.35       |

RAL absorption period can be exceptionally high at one point in time as a result of a combination of high financial amounts committed during the year (as a result of an emergency for example) and low level of payment during the reporting year. In these

cases, the RAL absorption period will quickly improve as the amount of payments will increase.

### **KPI 5 – Time to grant**

This new KPI measures the respect of the 90 days period for signing grant contracts as from the date of the note informing the successful applicants (Article 128 of the Financial Regulation). This KPI covers grants signed under Direct Management following the publication of a call for proposals in PROSPECT.

The global result for DEVCO is 60.8 days for a total of 295 grants<sup>79</sup> signed in 2018.

| 60.8                      | DEVCO B | DEVCO D | DEVCO E | DEVCO F | DEVCO G | Total  |
|---------------------------|---------|---------|---------|---------|---------|--------|
| KPI Value                 | 93,71   | 59,54   | 57,01   | 69,76   | 56,79   | 60,8   |
| Grants                    | 7       | 76      | 67      | 54      | 91      | 295    |
| Days taken to sign grants | 656     | 4.525   | 3.820   | 3.767   | 5.168   | 17.936 |

KPI results at Delegation level are presented in the tables below:

| TOP 10 Delegations and HQ Units | Total Days | Grants | KPI result | BOTTOM 10 Delegations and HQ Units | Total Days | Grants | KPI result |
|---------------------------------|------------|--------|------------|------------------------------------|------------|--------|------------|
| Zambia ZM                       | 18         | 6      | 3          | Barbados BB                        | 357        | 1      | 357        |
| DEVCO F 01                      | 20         | 2      | 10         | Fiji FJ                            | 227        | 1      | 227        |
| Senegal SN                      | 46         | 3      | 15         | Mauritania MR                      | 680        | 5      | 136        |
| Afghanistan AF                  | 16         | 1      | 16         | Philippines PH                     | 667        | 5      | 133        |
| Honduras HN                     | 35         | 2      | 18         | Mozambique MZ                      | 1,198      | 9      | 133        |
| Angola AO                       | 76         | 4      | 19         | Eritrea ER                         | 250        | 2      | 125        |
| Ivory Coast CI                  | 160        | 8      | 20         | Vietnam VN                         | 113        | 1      | 113        |
| Nepal NP                        | 60         | 3      | 20         | Cameroon CM                        | 673        | 6      | 112        |
| Sierra Leone SL                 | 145        | 7      | 21         | Lesotho LS                         | 429        | 4      | 107        |
| Jamaica JM                      | 45         | 2      | 23         | Uganda UG                          | 104        | 1      | 104        |

### **KPI 6 – % of projects with red traffic light for implementation progress**

The traffic light is computed based on the following question: What is the expected level of scheduled resources the project will be able to use before the end of the project (< 75%: red / 75% - 90%: orange / > 90%, green)?

This year's result for share of projects with red traffic lights looks as follows:

| KPI 6 result | Annual Target/Benchmark |                                       |
|--------------|-------------------------|---------------------------------------|
| 2.95% ▼      | Max 10%                 | No of projects with red traffic light |

A share of 2.95% of projects received a red traffic light for implementation progress. This is below the benchmark of 10% and represents a decrease compared to last year by 0.36 percentage points. In terms of the corresponding financial amount, this translates into 1.6% of the overall project budget – a decline in the share compared to last year where the share corresponded to 3.3%.

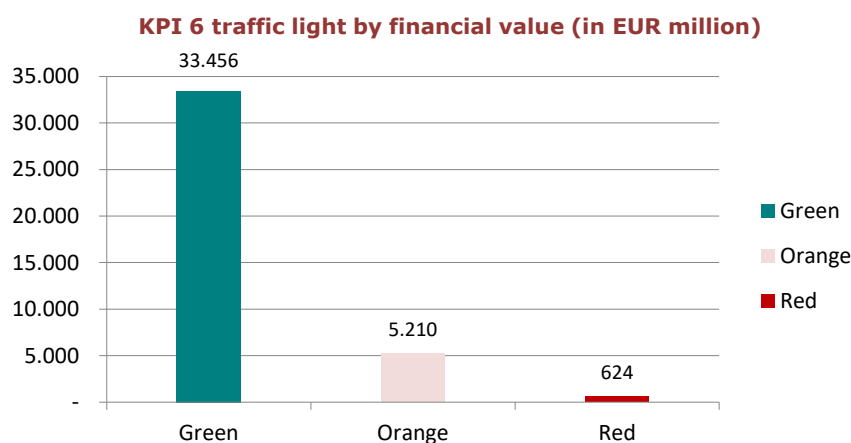
<sup>79</sup> Contracts linked to Reserve List applications are excluded from the KPI's population

## Distribution of KPI 6 traffic lights by directorate

| Directorate  |                      | Orange             | Red               | Total (G+O+R)         |
|--------------|----------------------|--------------------|-------------------|-----------------------|
| DEVCO A      | 17 (89.5%)           | 2 (10.5%)          | 0 (0.0%)          | 19                    |
| DEVCO B      | 318 (94.4%)          | 17 (5.0%)          | 2 (0.6%)          | 337                   |
| DEVCO C      | 198 (96.1%)          | 5 (2.4%)           | 3 (1.5%)          | 206                   |
| DEVCO D      | 1,186 (83.3%)        | 182 (12.8%)        | 55 (3.9%)         | 1,423                 |
| DEVCO E      | 654 (87.3%)          | 73 (9.7%)          | 22 (2.9%)         | 749                   |
| DEVCO F      | 806 (88.0%)          | 87 (9.5%)          | 23 (2.5%)         | 916                   |
| DEVCO G      | 609 (85.2%)          | 82 (11.5%)         | 24 (3.4%)         | 715                   |
| Task Force   | 4 (100.0%)           | 0 (0.0%)           | 0 (0.0%)          | 4                     |
| <b>Total</b> | <b>3,792 (86.8%)</b> | <b>448 (10.3%)</b> | <b>129 (3.0%)</b> | <b>4,369 (100.0%)</b> |

## Distribution KPI 6 traffic light by financial value

|                                          | Green  | Orange | Red | Total (G+O+R) |
|------------------------------------------|--------|--------|-----|---------------|
| Project financial value (In EUR million) | 33,456 | 5,210  | 624 | 39,291        |



## KPI 7 – % of projects with red traffic light for achieving results

The traffic light is computed based on the following two questions for each project:

7.1. *What is the likely level that the projects will achieve in terms of output targets (< 75%, red; 75% - 90%, orange; > 90%, green)?*

7.2. *What are the risks that - regardless of outputs achieved - the outcomes of the project will not be achieved (high: red/ medium: orange/ low: green)?*

The traffic light is awarded based on the worst-scoring of the two above questions.

| KPI 7 result | Annual Target/Benchmark |                                       |
|--------------|-------------------------|---------------------------------------|
| 3.8% ▼       | Max 10%                 | No of projects with red traffic light |

A share of 3.8% of projects received a red traffic light for achieving results. This represents a decrease of 0.5 percentage points since last year and is below the benchmark of 10%. In terms of the corresponding financial amount, this translates into 3.2% of the overall project budget, slightly lower than last year (3.9%) - see the table



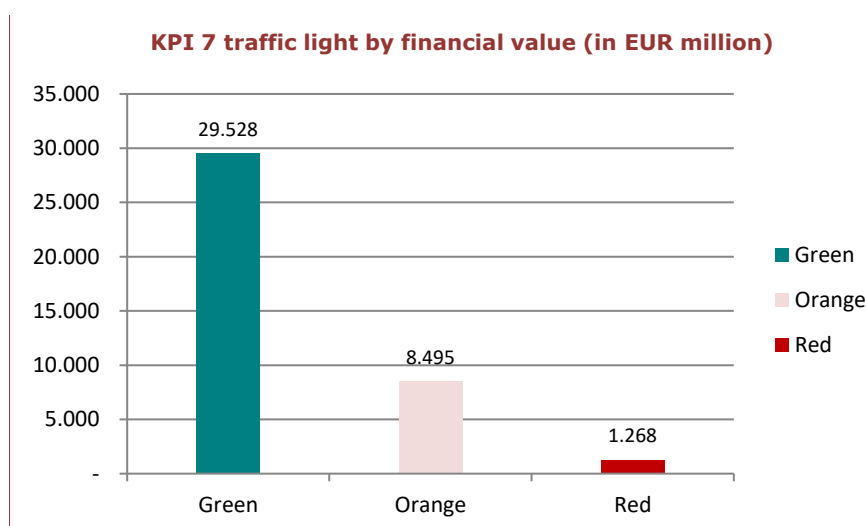
below.

### Distribution of KPI 7 traffic lights by directorate

| Directorate  | Green                | Orange             | Red               | Total (G+O+R) |
|--------------|----------------------|--------------------|-------------------|---------------|
| DEVCO A      | 18 (94.7%)           | 1 (5.3%)           | 0 (0.0%)          | 19            |
| DEVCO B      | 299 (88.7%)          | 33 (9.8%)          | 5 (1.5%)          | 337           |
| DEVCO C      | 185 (89.8%)          | 18 (8.7%)          | 3 (1.5%)          | 206           |
| DEVCO D      | 1029 (72.3%)         | 320 (22.5%)        | 74 (5.2%)         | 1,423         |
| DEVCO E      | 551 (73.6%)          | 164 (21.9%)        | 34 (4.5%)         | 749           |
| DEVCO F      | 760 (83.0%)          | 131 (14.3%)        | 25 (2.7%)         | 916           |
| DEVCO G      | 592 (82.8%)          | 98 (13.7%)         | 25 (3.5%)         | 715           |
| Task Force   | 4 (100.0%)           | 0 (0.0%)           | 0 (0.0%)          | 4             |
| <b>Total</b> | <b>3,438 (78.7%)</b> | <b>765 (17.5%)</b> | <b>166 (3.8%)</b> | <b>4,369</b>  |

### Distribution of KPI 7 traffic light by financial value

|                                       | Green         | Orange       | Red          | Total (G+O+R) |
|---------------------------------------|---------------|--------------|--------------|---------------|
| <b>Project Value (in EUR million)</b> | <b>29,528</b> | <b>8,495</b> | <b>1,268</b> | <b>39,291</b> |



### Analysis of KPI 6 and 7 - Problematic projects

A project is defined as problematic if one amongst KPI-6 and KPI-7 is orange or red.

KPI-6 and KPI-7 are forward looking as they assess the probability to fully use the project resources and to reach the expected level of outputs and outcomes at the end of the projects. Orange or red traffic lights call for attention and indicate the need for corrective actions.

A project can be given an orange traffic light even if it is on schedule, if a risk remains. On the other hand, a project behind schedule may be given a green traffic light if constraints or issues have been solved and the project will now continue at full speed and make up for delays.

Out of 4,369 projects reported upon in the EAMR, 3,357 (76.8%) received a green traffic light on both KPI-6 and KPI-7 and are therefore not considered problematic. This relates

to a total value of EUR 28,961 million (73.7% of total financial value).

Conversely, 825 (18.9%) projects were flagged orange on KPI-6 and/or KPI-7, representing EUR 8,892 million (26.3% of total financial value).

Particularly, 187 (4.3%) projects were flagged red with a total EUR 1,438 million (3.7% of total financial value). In financial terms, this represents a decrease by 0.6 percentage points compared to last year.

|                                       | Green             | Problematic (Orange + Red) | Total (G+O+R)            |
|---------------------------------------|-------------------|----------------------------|--------------------------|
| <b>Nb projects</b>                    | 3,357<br>(76.8%)  | 1,012<br>(23.2%)           | <b>4,369<br/>(100%)</b>  |
| <b>Project Value (in EUR million)</b> | 28,961<br>(73.7%) | 10,330<br>(26.3%)          | <b>39,291<br/>(100%)</b> |

### Performance results per EU Delegation/DEVCO HQ unit

Top 10 Delegations/DEVCO HQ Units with the highest share of green projects in the portfolio in terms of financial value are reported below:

| Delegation/DEVCO HQ unit | Green projects in EUR | Total value of portfolio EUR | % of green projects value of total value |
|--------------------------|-----------------------|------------------------------|------------------------------------------|
| DEVCO B 02               | 549,460               | 549,460                      | 100%                                     |
| DEVCO C 03               | 1,732,900,000         | 1,732,900,000                | 100%                                     |
| DEVCO DG 03              | 5,276,132             | 5,276,132                    | 100%                                     |
| DEVCO E 04               | 10,000,000            | 10,000,000                   | 100%                                     |
| DEVCO G 01               | 34,422,530            | 34,422,530                   | 100%                                     |
| Cuba                     | 54,265,297            | 55,034,508                   | 99%                                      |
| Afghanistan              | 1,450,891,040         | 1,475,191,040                | 98%                                      |
| DEVCO C 06               | 614,355,008           | 624,855,008                  | 98%                                      |
| DEVCO B 01               | 623,997,574           | 639,166,123                  | 98%                                      |
| Laos                     | 203,860,401           | 209,805,019                  | 97%                                      |

Top 10 EU Delegations/DEVCO HQ Units with the highest share of orange or red projects in the portfolio in terms of financial value are reported below:

| Delegation/DEVCO HQ unit | Problematic (Orange or Red) in EUR | Total value of portfolio in EUR | % of problematic projects value of total value |
|--------------------------|------------------------------------|---------------------------------|------------------------------------------------|
| Tadzhikistan             | 106,439,999                        | 127,560,684                     | 83%                                            |
| Rwanda                   | 375,816,913                        | 465,380,465                     | 81%                                            |
| Namibia                  | 54,104,986                         | 77,170,141                      | 70%                                            |
| Botswana                 | 180,925,000                        | 266,330,000                     | 68%                                            |
| Lesotho                  | 55,446,952                         | 84,333,598                      | 66%                                            |
| Benin                    | 251,155,000                        | 403,782,210                     | 62%                                            |
| Mali                     | 809,156,141                        | 1,301,598,379                   | 62%                                            |
| Chad                     | 369,907,885                        | 601,087,901                     | 62%                                            |
| Trinidad and Tobago      | 7,800,000                          | 12,806,632                      | 61%                                            |
| Sudan                    | 114,571,328                        | 197,281,692                     | 58%                                            |

Top 10 EU Delegations/DEVCO HQ Units with the highest share of red projects in the portfolio in terms of financial value are reported below:

| Delegation/DEVCO HQ unit | Red projects in EUR | Total value of portfolio EUR | % of red projects value of total value |
|--------------------------|---------------------|------------------------------|----------------------------------------|
| Trinidad and Tobago      | 7,100,000           | 12,806,632                   | 55%                                    |
| Congo                    | 31,500,000          | 93,984,666                   | 34%                                    |
| Chad                     | 156,618,454         | 601,087,901                  | 26%                                    |
| Eritrea                  | 3,235,604           | 12,795,469                   | 25%                                    |
| Mali                     | 221,000,000         | 1,301,598,379                | 17%                                    |
| Djibouti                 | 33,715,000          | 206,956,455                  | 16%                                    |
| Sri Lanka                | 25,000,000          | 158,805,757                  | 16%                                    |
| Somalia                  | 94,882,306          | 617,231,547                  | 15%                                    |
| Togo                     | 40,930,449          | 268,383,625                  | 15%                                    |
| Cameroon                 | 58,982,061          | 404,725,187                  | 15%                                    |

Looking at individual projects, the top 15 largest green projects managed by EU Delegations in terms of financial value are the following:

| Delegation/DEVCO HQ unit       | Title of project                                                                                                              | EU contribution | Budget Support Y/N |
|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------|-----------------|--------------------|
| South Africa                   | National Development Policy Support Programme for South Africa                                                                | 254,877,041     | Y                  |
| Haiti                          | Programme d'appui à la politique nationale des Transports                                                                     | 204,100,000     | N                  |
| Nigeria                        | EU Niger Delta Support Programme                                                                                              | 200,000,000     | N                  |
| Congo (Democratic Republic of) | Programme de renforcement de l'Offre et Développement de l'accès aux Soins de Santé en RDC                                    | 175,000,000     | N                  |
| Afghanistan                    | Support to Police Reform in Afghanistan                                                                                       | 170,000,000     | N                  |
| Congo (Democratic Republic of) | Environnement et agriculture durable pour sauvegarder de sites biologiques prioritaires de la RDC                             | 145,000,000     | N                  |
| Niger                          | Contrat de bonne gouvernance et de développement 10ème FED - CBGD Niger                                                       | 141,000,000     | Y                  |
| Ethiopia                       | Fourth Road Sector Policy Support Program in Ethiopia (SPSP IV)                                                               | 140,000,000     | Y                  |
| Burkina Faso                   | Contrat de bonne gouvernance et de développement                                                                              | 136,000,000     | Y                  |
| Nigeria                        | EU Support to Response, Recovery and Resilience in Borno State (3RBS)                                                         | 133,000,000     | N                  |
| Afghanistan                    | Strengthening government capacities for sustainable development in Afghanistan                                                | 125,000,000     | N                  |
| Haiti                          | Programme d'Appui Budgétaire à la Construction de l'Etat Haïtien                                                              | 122,000,000     | Y                  |
| Afghanistan                    | Support to Police Reform in Afghanistan                                                                                       | 119,182,951     | N                  |
| Ethiopia                       | Health Sector Reform Contract                                                                                                 | 115,000,000     | Y                  |
| Congo (Democratic Republic of) | Rehabilitation de la RN1 entre Batschamba et Tschikapa et études nécessaires pour la réhabilitation de l'axe Goma - Kisangani | 113,700,000     | N                  |

Conversely, the top 15 largest problematic projects (orange or red) in terms of financial value are the following:

| Delegation /<br>DEVCO HQ unit | Title of project                                                                                                                                                                                                         | EU<br>contribution | Budget<br>Support<br>Y/N | Traffic<br>Light<br>(O-R) |
|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------|---------------------------|
| Niger                         | Contrat de réforme sectorielle Sécurité alimentaire et nutritionnelle et développement agricole durable » au Niger                                                                                                       | 243,000,000        | Y                        | O                         |
| Mali                          | DESANCLAVEMENT DU NORD DELTA DU NIGER, APPUI SECT. TRANSPORTS                                                                                                                                                            | 217,000,000        | N                        | R                         |
| Mali                          | Partie appui budgétaire globale du Contrat d'appui à la réforme et à la consolidation de l'état de droit                                                                                                                 | 216,000,000        | Y                        | O                         |
| Tanzania                      | Tanzania Economic and Fiscal Governance Programme                                                                                                                                                                        | 205,000,000        | Y                        | O                         |
| Rwanda                        | Budget Support Component of the 11 <sup>th</sup> EDF Sector Reform Contract (SRC) to enhance the agriculture sector's sustainable use of land and water resources, value creation and contribution to nutrition security | 182,000,000        | Y                        | O                         |
| Mali                          | SBC III                                                                                                                                                                                                                  | 170,000,000        | Y                        | O                         |
| Rwanda                        | Budget Support Component of the Sector Reform Contract (SRC) to increase performance of Rwanda's energy sector and develop the corresponding institutional capacities                                                    | 156,000,000        | Y                        | O                         |
| Chad                          | Sécurité alimentaire et nutritionnelle (SAN)                                                                                                                                                                             | 156,000,000        | N                        | R                         |
| Haiti                         | Programme de réhabilitation et de relance économique post-crise (PRPC)                                                                                                                                                   | 155,900,000        | N                        | O                         |
| Haiti                         | Programme Haitien d'Appui à la Réforme de l'Etat (SBC-II)                                                                                                                                                                | 120,000,000        | Y                        | O                         |
| Burkina Faso                  | Programme d'appui à la sécurité alimentaire et nutritionnelle, à l'agriculture durable et à la résilience au Burkina Faso                                                                                                | 117,000,000        | Y                        | O                         |
| Botswana                      | Human Resource Development Sector Policy Support Programme (HRD SPSP)                                                                                                                                                    | 116,800,000        | Y                        | O                         |
| Benin                         | Contrat de bonne gouvernance et de développement au Benin 2016-2020                                                                                                                                                      | 114,000,000        | Y                        | O                         |
| South Africa                  | Infrastructure Investment Programme for South Africa (IIPSA)                                                                                                                                                             | 100,000,000        | N                        | O                         |
| Somalia                       | State Building and Resilience Contract                                                                                                                                                                                   | 92,000,000         | Y                        | R                         |

## Problems and corrective measures

### Types of problems or risks encountered in 2018

To strengthen corporate reporting, EU Delegations and DEVCO HQ Units are requested to select main types of problems encountered for projects flagged orange or red (1,012) and to specify which corrective measures are being undertaken – choosing from a predetermined menu of options.

Multiple problem and/or corrective measures can be selected for a project. In the table below, problem types and related occurrence are reported.

| Problem typology                                                                                 | Problematic projects (Orange or Red)<br>% total occurrences |
|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| Low capacity/performance of implementing partner/T.A./beneficiaries (absorption/procedures)      | 27% (552)                                                   |
| Procurement issues/delays (calls for tender/proposals/other)                                     | 14% (287)                                                   |
| Political or economic instability or general/sector policy issues                                | 12% (250)                                                   |
| Low interest/commitment of stakeholders - insufficient coordination among stakeholder            | 11% (220)                                                   |
| Blocking conditions (e.g. awaiting voting of a law, an administrative reform, a resettlement...) | 7% (151)                                                    |
| Insecurity/unrest                                                                                | 7% (139)                                                    |
| OTHER                                                                                            | 6% (121)                                                    |

| Problem typology                                                                   | Problematic projects (Orange or Red) |
|------------------------------------------------------------------------------------|--------------------------------------|
|                                                                                    | % total occurrences                  |
| Substantial flaws in the intervention logic in assumptions                         | 5% (93)                              |
| Insufficient co-financing/staff contribution by Government or partner organisation | 4% (85)                              |
| Substantial flaws in the intervention logic in risk assessment                     | 3% (58)                              |
| Fiduciary risk (corruption, fraud...)                                              | 2% (37)                              |
| Natural disaster/hazard                                                            | 1% (25)                              |

The more frequent problem occurring in almost one third of the cases is the *low perceived capacity of the implementing partner*. Delays due to procedural issues and procurement of goods and services are the second most frequent problem, followed by political instability.

### Types of corrective measures applied in 2018

| Corrective measure                                                              | Problematic (Orange or Red) |                     |
|---------------------------------------------------------------------------------|-----------------------------|---------------------|
|                                                                                 | Count                       | % total occurrences |
| Moderate adaptation of activities/budget reallocation                           | 340                         | 18%                 |
| Increased monitoring (internal/ROM/MTR) - increased fiduciary control mechanism | 340                         | 18%                 |
| Extension of project anticipated (this year or in later years)                  | 335                         | 18%                 |
| Intensified political dialogue and/or donor coordination                        | 310                         | 16%                 |
| Changes in implementation/contractual arrangements                              | 152                         | 8%                  |
| Suspension or termination of project                                            | 137                         | 7%                  |
| OTHER                                                                           | 83                          | 4%                  |
| No new significant corrective measures required/planned                         | 77                          | 4%                  |
| Security risk mitigation measures impacting on performance                      | 58                          | 3%                  |

Adaptation of activities and budget is the main countermeasure being applied, together with project extension and increased monitoring. This is followed by intensified political dialogue or donor coordination. Though linking problems and corrective measures is more meaningful at project level, these figures seem to suggest that low capacity amongst partners is dealt with readjusting the scope and duration of the projects, engaging more in internal monitoring as well increasing dialogue at political level with partner countries and other stakeholders.

### Evolution of project flagging from 2017 to 2018

The large majority of projects were and still are flagged as green (2,198). Improvements were made for 342 projects, out of which the large majority managed to reach a satisfactory score (green). Conversely, a total of 386 projects overall worsened their performance compared to the previous year – mostly being scored as orange. In this context, it is important to stress the relevance of continuous monitoring at all levels as well as the provision of specific support – as the one provided through the ROM system – to EU operational managers in order to timely detect problems and identify corrective measures.

| Flag 2017                                   | Flag 2018 | Comparison | Number |
|---------------------------------------------|-----------|------------|--------|
| Green                                       | Green     | =          | 2,198  |
| Orange                                      | Green     | ▲          | 291    |
| Red                                         | Green     | ▲          | 15     |
| Green                                       | Orange    | ▼          | 292    |
| Orange                                      | Orange    | =          | 324    |
| Red                                         | Orange    | ▲          | 36     |
| Green                                       | Red       | ▼          | 37     |
| Orange                                      | Red       | ▼          | 57     |
| Red                                         | Red       | =          | 72     |
| Total (G+O+R) appearing in 2017 + 2018 EAMR |           |            | 3,322  |

### KPI 8 – Reduction of old pre-financing

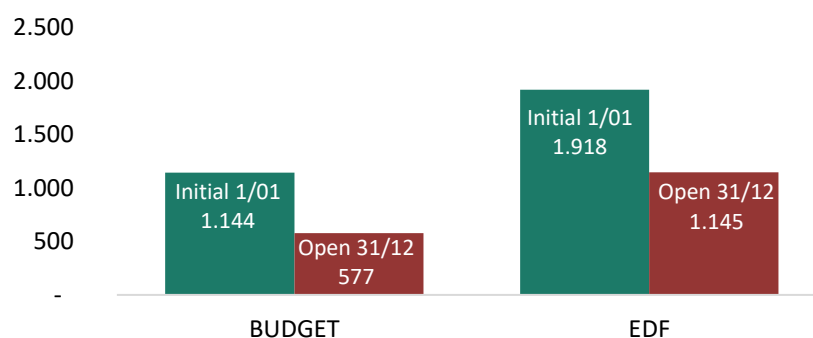
Old pre-financing was reduced by 43.79% or EUR 1,343 million in 2018 and currently is EUR 1,724 million. This result is above the benchmark (reduction by 25%).

*The old pre-financing amount at the end of 2018 represents 15% of the total pre-financing open in DEVCO (EUR 11,707 million).*

| 43.79% <sup>▲</sup>                           | DEVCO A | DEVCO B | DEVCO C | DEVCO D | DG 02   | DIR BCR | DEVCO E | DEVCO F | DEVCO G | DEVCO R | Total  |
|-----------------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|
| KPI Value                                     | 16.19%  | 63.81%  | 13.98%  | 56.44%  | 100.00% | 38.69%  | 45.11%  | 50.28%  | 47.25%  | 100.00% | 43.79% |
| Old pre-financing 31/12/2018 (in EUR million) | 36      | 81      | 603     | 415     | 0       | 4       | 186     | 213     | 181     | 0       | 1,724  |
| Reduction in amounts (in EUR million)         | 7       | 142     | 98      | 538     | 1       | 3       | 153     | 216     | 162     | 23      | 1,343  |

At the end of 2018, 34% of old pre-financing relates to EU BUDGET and 66% to EDF; this difference is explained by an initial open pre-financing amount twice higher<sup>80</sup> for the latter (i.e.: EUR 1.9 billion for EDF and EUR 1.1 billion for the EU BUDGET) combined with a higher reduction rate for the EU BUDGET (49% vs 40%). Delegations account for 53% of the total reduction of the old pre-financing amount.

### Old pre-financing reduction in 2018 by fund source - (in EUR million)



<sup>80</sup> With the same effect than in 2017, the increase of the old pre-financing amount in 2018 is explained by the opening of the 11<sup>th</sup> EDF in 2015 with the commitment of many new contracts and the payment of related pre-financings.

At Delegation<sup>81</sup> level, Nigeria and Ethiopia have the largest open amounts with EUR 55 million and EUR 45 million respectively. The table below shows the Delegations having the biggest amounts of old open pre-financing.

| Delegation | Open amount (in EUR million) | KPI    |
|------------|------------------------------|--------|
| Nigeria    | 55.58                        | 64.84% |
| Ethiopia   | 47.78                        | 61.48% |
| Fiji       | 43.05                        | 37.54% |
| Nicaragua  | 34.63                        | 46.03% |
| Uganda     | 29.52                        | 21.24% |
| Cameroon   | 26.66                        | 26.25% |
| Bangladesh | 26.60                        | 38.36% |
| Malawi     | 24.95                        | 25.06% |
| Mali       | 24.48                        | 48.42% |
| Yemen      | 23.86                        | 52.89% |

Top 10 Delegations for this KPI are: Benin(98.55%), Gambia(95.32%), Guinea-Bissau(88.24%), Guinea Conakry(87.84%), Paraguay(87.57%), Laos(86.73%), Sierra Leone(84.26%), Myanmar(82.63%) and Ghana(79.52%).

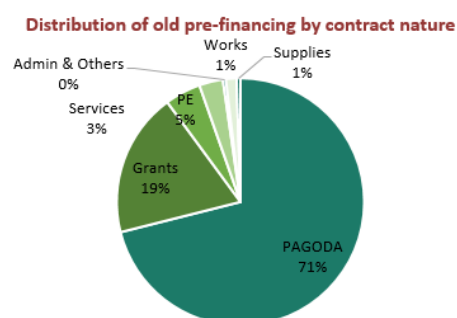
Sudan(22.34%) and Uganda(21.24%.) are the only Delegations that did not manage to clear at least 25% of their backlog of old pre-financing.

DEVCO has followed-up the Legal Entities associated with the largest old pre-financing amount at the beginning of 2018. The old pre-financing reduced by the largest amount was the one associated with the World Bank (EUR 220 million) in 2018. The table below shows the follow up of these Legal Entities.

| follow up on Legal Entities having largest old pre-financing amount (in EUR million) |                  |              |                                     |                                        |
|--------------------------------------------------------------------------------------|------------------|--------------|-------------------------------------|----------------------------------------|
| Legal Entity                                                                         | Initial 1/1/2018 | Q4 2018      | Cleared and/or recovered in Q4-2018 | Total Cleared and/or recovered in 2018 |
| EUROPEAN INVESTMENT BANK                                                             | 542.95           | 530.67       | 7.54                                | 12.28                                  |
| INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT                                | 396.89           | 176.60       | 93.00                               | 220.29                                 |
| AGENCE FRANCAISE DE DEVELOPPEMENT                                                    | 113.75           | 67.85        | 22.39                               | 45.89                                  |
| THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS                          | 111.14           | 74.33        | 18.23                               | 36.81                                  |
| AFRICAN UNION                                                                        | 91.17            | 32.67        | 22.20                               | 58.50                                  |
| KREDITANSTALT FUR WIEDERAUFBAU                                                       | 69.21            | 57.34        | 9.31                                | 11.87                                  |
| UNITED NATIONS DEVELOPMENT PROGRAMME                                                 | 79.32            | 16.77        | 26.74                               | 62.55                                  |
| REINO DE ESPANA                                                                      | 42.88            | 34.22        | 3.76                                | 8.67                                   |
| EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT                                     | 44.09            | 33.59        | 5.61                                | 10.49                                  |
| <b>Total</b>                                                                         | <b>1,491</b>     | <b>1,024</b> | <b>209</b>                          | <b>467</b>                             |

<sup>81</sup> The 10 lowest ranking Delegations in terms of KPI achievement are : Djibouti, Rwanda, Guyana, Botswana, Benin, Ghana, Afghanistan, Sri Lanka, Sierra Leone and Uganda

Old pre-financing amounts mostly relate to Delegated Cooperation with International Organisations and Member States Agencies<sup>82</sup> (71%) followed by grants (19%). International Organisations alone make up 42% or EUR 817 million.



During the second half of 2018, DEVCO has launched the annual Accounting and Data Quality campaign requesting feedback on commitments with old open pre-financing amounts greater than or equal to EUR 100,000. The campaign encourages, monitors and supports the activities linked to the clearing of the old open pre-financings.

### **KPI 9 - Expired contracts as a % of the contract portfolio**

At the end of the year, 1,508 contracts or 13.88% of the total number of open contracts (10,862) were expired – this represents 281 expired contracts less than in 2017 (KPI: 14.95%). In contract numbers, EDF makes up 60% of expired contracts and Budget 40%. In terms of amounts, 76% of the "expired contracted amount" belongs to EDF (EUR 3,210 million) and 24% to Budget (EUR 1,028 million). This is explained by the EDF Average Contract Size which is 1.8 times higher than Budget contracts. Expired contracts represent 10.26% (EUR 4,239 million) out of total contracted amounts (EUR 41,312 million).

*On 31/12/2018, DEVCO managed 11,995 contracts with an average contract size of EUR 3.7 million. Out of the total number of contracts, HQ manages 17% and Delegations 83%. In terms of amounts, HQ manages 32% and Delegations 68%. The average contract size in HQ is EUR 6.8 million and the average contract size in Delegations is EUR 3.1million.*

| 13.88% <sup>▲</sup>                       | DEVCO A | DEVCO B | DEVCO C | DEVCO D | DG 02  | DIR BCR | DEVCO E | DEVCO F | DEVCO G | DEVCO R | Total  |
|-------------------------------------------|---------|---------|---------|---------|--------|---------|---------|---------|---------|---------|--------|
| KPI Value                                 | 11.96%  | 14.07%  | 8.41%   | 14.96%  | 12.50% | 25.00%  | 17.50%  | 10.43%  | 14.12%  | 1.73%   | 13.88% |
| no of expired contracts                   | 11      | 75      | 26      | 526     | 6      | 20      | 411     | 185     | 240     | 8       | 1,508  |
| RAL of expired contracts (in EUR million) | 0.90    | 11.44   | 17.53   | 87.97   | 1.06   | 1.53    | 121.59  | 38.00   | 63.26   | 0.05    | 343    |

The graph below shows the Expired contracts KPI on split Budget versus EDF.

<sup>82</sup> PAGODA contracts have the biggest share (45%) of the total open contracted amount and 57% of the total open pre-financing amount. Moreover, PAGODA's contractual specific conditions allow 1st pre-financing instalment to go up to 100% of the Commission's part of the forecast budget for the subsequent 12- month period. For grants, the amount of the pre-financing is always limited to 80% up to 95%. Moreover, progress reports received by the Commission in the framework of Standard Contribution Agreements (SCA) signed under the previous financial regulation did not always include necessary information for defining the amount of eligible costs and allowing for the clearing of previous pre-financing(s). Clearing should therefore be done on case by case basis, depending on the quality and content of the supporting documents provided by the Organisations.



### Expired contracts in 2018 - BUDGET vs EDF



The table below lists the 10 Delegations and HQ units with the highest number of expired contracts. These Managing Entities hold 42% of all DEVCO expired contracts.

| Delegation/HQ Unit                | Expired    | KPI result | RAL (in EUR million) |
|-----------------------------------|------------|------------|----------------------|
| Central African Republic CF       | 120        | 47.81%     | 11.18                |
| Congo (Democratic Republic of) CD | 84         | 26.50%     | 11.11                |
| Barbados BB                       | 70         | 37.84%     | 5.82                 |
| Chad TD                           | 67         | 30.59%     | 6.37                 |
| Nigeria NG                        | 65         | 22.65%     | 26.57                |
| Sudan SD                          | 58         | 39.73%     | 3.31                 |
| Haiti HT                          | 56         | 28.14%     | 16.92                |
| Fiji FJ                           | 47         | 26.70%     | 6.59                 |
| Madagascar MG                     | 43         | 15.47%     | 6.67                 |
| DEVCO B 01                        | 30         | 18.63%     | 2.20                 |
| <b>Total</b>                      | <b>640</b> |            | <b>96.75</b>         |

The lowest-ranking Managing Entities for this KPI are presented in the table below.

| Delegations/HQ Unit         | Expired    | KPI result | RAL (in EUR million) |
|-----------------------------|------------|------------|----------------------|
| Central African Republic CF | 120        | 47.81%     | 11.18                |
| Sudan SD                    | 58         | 39.73%     | 3.31                 |
| Barbados BB                 | 70         | 37.84%     | 5.82                 |
| South Sudan SS              | 23         | 35.38%     | 2.35                 |
| Chad TD                     | 67         | 30.59%     | 6.37                 |
| Haiti HT                    | 56         | 28.14%     | 16.92                |
| DEVCO DG 03                 | 12         | 27.27%     | 1.53                 |
| DEVCO E 04                  | 3          | 27.27%     | 5.13                 |
| Fiji FJ                     | 47         | 26.70%     | 6.59                 |
| Congo (DRC)                 | 84         | 26.50%     | 11.11                |
| <b>Total</b>                | <b>540</b> |            | <b>70.32</b>         |

In addition to PAR (Potential Abnormal RAL) exercise that always contributes to reduce BUDGET expired contracts, DEVCO has launched Data Quality actions to help reducing the amount of expired contracts and in particular the 8<sup>th</sup>, 9<sup>th</sup> and 10<sup>th</sup> EDF contracts' closure campaign. In 2018, DEVCO closed 13 out of the 28 remaining 8<sup>th</sup> EDF contracts, 94 out of the remaining 321 9<sup>th</sup> EDF contracts, and 812 out of the 3635 remaining 10<sup>th</sup> EDF contracts.

The table below contains the Delegation and HQ Units with the remaining ongoing 8<sup>th</sup> EDF contracts.

| Managing Entity          | Nbr of Open 8 <sup>th</sup> EDF Contracts |
|--------------------------|-------------------------------------------|
| Haiti                    | 3                                         |
| Barbados                 | 2                                         |
| Gabon                    | 2                                         |
| Burkina Faso             | 1                                         |
| Central African Republic | 1                                         |
| Congo (Brazzaville)      | 1                                         |
| Guinea-Bissau            | 1                                         |
| Guyana                   | 1                                         |
| Sudan                    | 1                                         |
| DEVCO C 04               | 1                                         |
| DEVCO G 01               | 1                                         |
| <b>Total</b>             | <b>15</b>                                 |

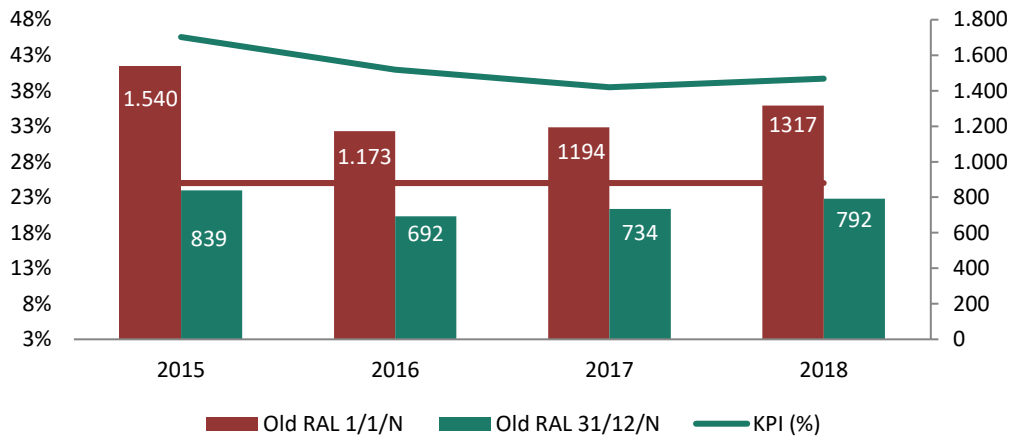
The table below contains the Delegations with more than one ongoing 9<sup>th</sup> EDF contract.

| Managing Entity              | Nbr of Open 9 <sup>th</sup> EDF Contracts |
|------------------------------|-------------------------------------------|
| Sudan                        | 44                                        |
| South Sudan                  | 34                                        |
| Central African Republic     | 33                                        |
| Nigeria                      | 25                                        |
| Barbados                     | 14                                        |
| Democratic Republic of Congo | 8                                         |
| Fiji                         | 7                                         |
| Haiti                        | 7                                         |
| Kenya                        | 7                                         |
| Chad                         | 5                                         |
| Guinea-Bissau                | 4                                         |
| Senegal                      | 4                                         |
| Gabon                        | 3                                         |
| Ethiopia                     | 2                                         |
| Madagascar                   | 2                                         |
| Zambia                       | 2                                         |
| <b>Total</b>                 | <b>201</b>                                |

### **KPI 10 – Reduction of Old RAL**

DEVCO has reduced its old RAL amount by 39.71% at the end of 2018 well above the yearly target of an annual reduction of 25%. The graph below shows the evolution of old RAL in amounts and in percentage.

**Evolution of old RAL reduction in amounts(in EUR million) and % - situation 31/12/N**



| 39.71% <sup>▲</sup>                            | DEVCO A | DEVCO B | DEVCO C | DEVCO D | DG 02   | DIR BCR | DEVCO E | DEVCO F | DEVCO G | DEVCO R | Total  |
|------------------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|
| KPI Value                                      | -41.33% | 49.06%  | 31.01%  | 33.34%  | -25.29% | -17.19% | 43.33%  | 55.61%  | 44.10%  | 96.98%  | 39.71% |
| Reduction achieved in amounts (in EUR million) | -5.72   | 25.63   | 20.50   | 178.33  | -0.19   | -1.02   | 114.56  | 123.58  | 69.26   | 0.08    | 525    |
| Old RAL remaining 31/12/2018 (in EUR million)  | 19.57   | 26.61   | 45.62   | 356.56  | 0.92    | 6.98    | 149.80  | 98.65   | 87.78   | 0       | 792.50 |

At the end of the year, 70% of the old RAL amount refers to EDF and 30% to Budget. HQ A01 and HQ R01 have cleared 100% of the old RAL in 2018. HQ F01 (90%) and F02 (95%) have cleared the highest amount of old RAL in 2018. HQ D 03 (-13.48%) and HQ A 05(-42.81%) have the highest amount of old RAL in HQ. Tables below show the top 10 HQs in terms of: KPI 10 result, cleared old RAL amount, and old RAL amount at the end of 2018.

| TOP HQ  | KPI result | Cleared amount (in EUR million) |
|---------|------------|---------------------------------|
| HQ-A 01 | 100%       | 0.26                            |
| HQ-R 01 | 100%       | 0.08                            |
| HQ-F 02 | 94.89%     | 17.21                           |
| HQ-E 04 | 92.46%     | 1.25                            |
| HQ-F 01 | 90.19%     | 23.10                           |
| HQ-G 01 | 88.78%     | 3.00                            |
| HQ-B 03 | 86.86%     | 5.57                            |
| HQ-C 04 | 62.70%     | 1.36                            |
| HQ-B 01 | 46.98%     | 5.67                            |
| HQ-B 05 | 46.96%     | 10.31                           |

| TOP HQ  | Cleared amount (in EUR million) |
|---------|---------------------------------|
| HQ-F 01 | 23.10                           |
| HQ-F 02 | 17.21                           |
| HQ-B 05 | 10.31                           |
| HQ-C 06 | 7.64                            |
| HQ-C 01 | 6.10                            |
| HQ-B 01 | 5.67                            |
| HQ-B 03 | 5.57                            |
| HQ-B 04 | 4.07                            |
| HQ-C 02 | 3.81                            |
| HQ-G 01 | 3.00                            |

| TOP HQ   | Old RAL 31/12/2018 (in EUR million) |
|----------|-------------------------------------|
| HQ-D 03  | 24.22                               |
| HQ-A 05  | 19.22                               |
| HQ-C 01  | 14.97                               |
| HQ-C 06  | 12.34                               |
| HQ-B 05  | 11.64                               |
| HQ-C 02  | 11.50                               |
| HQ-B 04  | 7.68                                |
| HQ-B 01  | 6.40                                |
| HQ-G 02  | 5.85                                |
| HQ-DG 03 | 5.75                                |

With the highest old RAL in the headquarters, HQ-D 03 and HQ-A 05 did not manage to reduce 25% of their old RAL amount.

The following tables show that despite their positive results and the large amounts cleared, some Delegations (ie: Central African Republic, Haiti, Nigeria and Mali) still have to intensify their efforts to reduce their Old RAL amounts.

| TOP 10 Delegations  | KPI result | Cleared amount (in EUR million) | Delegations       | Largest Cleared amount (in EUR million) | Delegations       | Largest Old RAL 31/12/2018 (in EUR million) |
|---------------------|------------|---------------------------------|-------------------|-----------------------------------------|-------------------|---------------------------------------------|
| Trinidad and Tobago | 100%       | 0.20                            | Malawi            | 55.54                                   | Nigeria           | 140.69                                      |
| Philippines         | 97.52%     | 4.78                            | Nigeria           | 51.34                                   | Central Afr. Rep. | 41.48                                       |
| Brazil              | 93.96%     | 1.75                            | Haiti             | 26.73                                   | Congo (DRC)       | 28.85                                       |
| Angola              | 91.28%     | 5.36                            | Sierra Leone      | 21.22                                   | Haiti             | 28.01                                       |
| Malawi              | 89.94%     | 55.54                           | Ethiopia          | 20.44                                   | Yemen             | 26.63                                       |
| Myanmar             | 84.28%     | 1.81                            | Mali              | 15.59                                   | Ethiopia          | 21.69                                       |
| Togo                | 83.29%     | 0.30                            | Ghana             | 14.66                                   | Bangladesh        | 21.29                                       |
| Honduras            | 81.10%     | 6.34                            | Central Afr. Rep. | 14.61                                   | Mali              | 20.51                                       |
| Sierra Leone        | 76.67%     | 21.22                           | Tanzania          | 13.91                                   | Barbados          | 18.11                                       |
| Cambodia            | 74.59%     | 1.33                            | Fiji              | 13.77                                   | Burundi           | 16.63                                       |

While being in top 10 cleared amounts, Nigeria, Haiti, Ethiopia and Mali remain among the top 10 Delegations with the largest old RAL amounts at the end of 2018.

The lowest-ranking Delegations are presented in the table below. Djibouti, Cape Verde, Colombia, Burundi and Swaziland have a negative KPI, which is generally due to de-commitments.

*The performances achieved by DG DEVCO in 2018 were very good: 92.34% of the invoices were paid within the contractual deadlines. This is in line with the Commission average of 92.9%.*

| Bottom 10 Delegations | KPI result | Cleared amount (in EUR million) |
|-----------------------|------------|---------------------------------|
| Djibouti              | -84.48%    | -5.97                           |
| Cape Verde            | -62.10%    | -0.35                           |
| Colombia              | -10.95%    | -0.30                           |
| Burundi               | -3.98%     | -0.64                           |
| Swaziland             | -1.57%     | -0.17                           |
| Senegal               | 1.02%      | 0.08                            |
| Gabon                 | 14.81%     | 2.39                            |
| Congo (DRC)           | 20.92%     | 7.63                            |

### KPI 11 – % of payments paid within the contractual deadline

In total, 10,998 payments have been made during 2018 and 92.34% of payments were paid within the contractual period. This result is above the benchmark set (85%). In terms of financial value - out of the total amount paid in 2018 (EUR 6,048 million), 93.31% has been paid on time.

| 92.34% <sup>83</sup> | DEVCO A | DEVCO B | DEVCO C | DEVCO D | DG 01 | DG 02  | DIR BCR | DEVCO E | DEVCO F | DEVCO G | DEVCO R | DEVCO (other) <sup>83</sup> | Total  |
|----------------------|---------|---------|---------|---------|-------|--------|---------|---------|---------|---------|---------|-----------------------------|--------|
| KPI 10 payment       | 95.95%  | 96.53%  | 91.09%  | 92.27%  | 100%  | 92.11% | 88.89%  | 90.59%  | 92.54%  | 92.85%  | 95.74%  | 88.11%                      | 92.34% |
| Total of payments    | 74      | 461     | 258     | 3,715   | 1     | 76     | 81      | 2,392   | 1,582   | 1,51    | 705     | 143                         | 10,998 |

<sup>83</sup> Payments done directly in ABAC (ex: administrative payments) and for which no specific directorate can be found as those do not appear in CRIS.

|                                              |    |     |     |       |   |    |    |       |       |       |     |     |               |
|----------------------------------------------|----|-----|-----|-------|---|----|----|-------|-------|-------|-----|-----|---------------|
| Number of payments within contractual period | 71 | 445 | 235 | 3,428 | 1 | 70 | 72 | 2,167 | 1,464 | 1,402 | 675 | 126 | <b>10,156</b> |
|----------------------------------------------|----|-----|-----|-------|---|----|----|-------|-------|-------|-----|-----|---------------|

At HQ level the KPI is 91.35% which is increasing (82.17% in 2017) and above the benchmark but below the performance of the Delegations (92.64%).

The HQ overall result is presented in the table below.

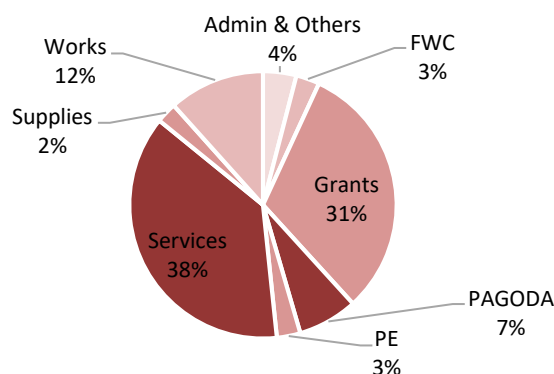
| HQ           | KPI result    | Total no. of payments | Number of payments paid within contractual period |
|--------------|---------------|-----------------------|---------------------------------------------------|
| HQ A         | 95.95%        | 74                    | 71                                                |
| HQ B         | 96.53%        | 461                   | 445                                               |
| HQ C         | 91.09%        | 258                   | 235                                               |
| HQ D         | 87.13%        | 101                   | 88                                                |
| HQ E         | 56.78%        | 118                   | 67                                                |
| HQ F         | 80.56%        | 72                    | 58                                                |
| HQ G         | 87.36%        | 87                    | 76                                                |
| HQ R         | 95.74%        | 705                   | 675                                               |
| DG 01        | 100.00%       | 1                     | 1                                                 |
| DG 02        | 92.11%        | 76                    | 70                                                |
| DGA DIR BCR  | 88.89%        | 81                    | 72                                                |
| <b>Total</b> | <b>91.35%</b> | <b>2,034</b>          | <b>1,858</b>                                      |

At delegation level, the KPI result is 92.64%, which is above the benchmark, and setting the performance of the Delegations at a higher level than the one of HQ (91.35% of invoices were paid within the contractual deadlines). The delegations represent 81% of the volume of payments done in 2018. 79 out of 86 DEVCO delegations reached the 85% benchmark and 2 out of the 7 EUDs not reaching the benchmark have a KPI above than 80%. Highest and lowest ranking delegations in term of respecting the payment period are presented in the table below.

| TOP Delegations     | KPI result | TOP 10 Delegations       | Highest no. of payments | Bottom 10 Delegations | KPI result |
|---------------------|------------|--------------------------|-------------------------|-----------------------|------------|
| Bolivia             | 100%       | Congo (DRC)              | 391                     | South Sudan           | 60.87%     |
| Guatemala           | 100%       | Madagascar               | 340                     | Yemen                 | 65.48%     |
| Myanmar             | 100%       | Nigeria                  | 298                     | Gambia                | 72.73%     |
| Nepal               | 100%       | Central African Republic | 282                     | Sudan                 | 72.94%     |
| Trinidad and Tobago | 100%       | Kenya                    | 229                     | Swaziland             | 79.31%     |
| Uzbekistan          | 100%       | Chad                     | 218                     | Kenya                 | 81.22%     |
| Mozambique          | 99.46%     | Burkina Faso             | 216                     | Lesotho               | 81.82%     |
| Guinea Conakry      | 99.40%     | Barbados                 | 208                     | Thailand              | 85.00%     |
| Sierra Leone        | 98.96%     | Niger                    | 195                     | Cape Verde            | 85.71%     |
| Senegal             | 98.87%     | Mali                     | 194                     | Nicaragua             | 86.46%     |

Among the 10 Delegations with the highest number of invoices, 9 have a positive KPI. Most of the payments paid outside contractual period relate to Services and Grants contracts. The distribution of the payments paid outside the contractual delays is presented in the chart below.

**Distribution of payments paid outside contractual delay in 2018  
by contract nature**



**KPI 12 – % of invoices registered within 7 days**

This KPI compares the number of invoices registered within 7 calendar days, to the total number of invoices registered during the period. In total, 14,066 invoices were registered during the year 2018. At DEVCO level, 92.55% of invoices were registered within 7 calendar days which is well above the benchmark of 80%.

The table below gives an overview, by directorate, of the respect of the 7 days target for the registration of invoices.

| 92.55% <sup>84</sup>                                  | DEVCO A | DEVCO B | DEVCO C | DEVCO D | DG 01 | DG 02  | DIR BCR | DEVCO E | DEVCO F | DEVCO G | DEVCO R | DEVCO (Other) <sup>84</sup> | Total  |
|-------------------------------------------------------|---------|---------|---------|---------|-------|--------|---------|---------|---------|---------|---------|-----------------------------|--------|
| KPI 12 Invoice Registration                           | 85.57%  | 92.92%  | 91.94%  | 92.78%  | 100%  | 90.91% | 87.63%  | 91.66%  | 92.80%  | 93.35%  | 95.64%  | 86.24%                      | 92.55% |
| Average period for registration of invoices (in days) | 6.88    | 3.67    | 5.61    | 4.92    | 3.5   | 14.99  | 18.98   | 6.07    | 4.28    | 4.72    | 3.9     | 4.61                        | 5.11   |
| Total no. of invoices                                 | 97      | 565     | 360     | 4,738   | 2     | 99     | 97      | 2,853   | 2,154   | 2,000   | 803     | 298                         | 14,066 |
| Number of invoices registered within 7 days           | 83      | 525     | 331     | 4,396   | 2     | 90     | 85      | 2,615   | 1,999   | 1,867   | 768     | 257                         | 13,018 |

At HQ level the KPI is 91.93%. All the HQ entities have achieved the target of 80%. Although dealing with the highest number of invoices, HQ B and R are among the top 5 entities that respect the maximum period of 7 days to register the invoices with KPIs exceeding 90%.

| HQ         | KPI result | Total of invoices | Number of invoices registered within 7 days |
|------------|------------|-------------------|---------------------------------------------|
| HQ A       | 85.57%     | 97                | 83                                          |
| HQ B       | 92.92%     | 565               | 525                                         |
| HQ C       | 91.94%     | 360               | 331                                         |
| HQ D       | 86.76%     | 136               | 118                                         |
| HQ DG 01   | 100.00%    | 2                 | 2                                           |
| HQ DG 02   | 90.91%     | 99                | 90                                          |
| HQ DIR BCR | 87.63%     | 97                | 85                                          |
| HQ E       | 89.61%     | 77                | 69                                          |
| HQ F       | 86.87%     | 99                | 86                                          |

<sup>84</sup> Invoices done directly in ABAC (ex: administrative invoices) and for which no specific directorate can be found as those don't appear in CRIS.

|              |               |              |              |
|--------------|---------------|--------------|--------------|
| HQ G         | 84.51%        | 142          | 120          |
| HQ R         | 95.64%        | 803          | 768          |
| <b>Total</b> | <b>91.93%</b> | <b>2,477</b> | <b>2,277</b> |

At Delegation level, the KPI result is 92.85%. The delegations represent 80% of the volume of invoices registered in DEVCO for the year 2018.

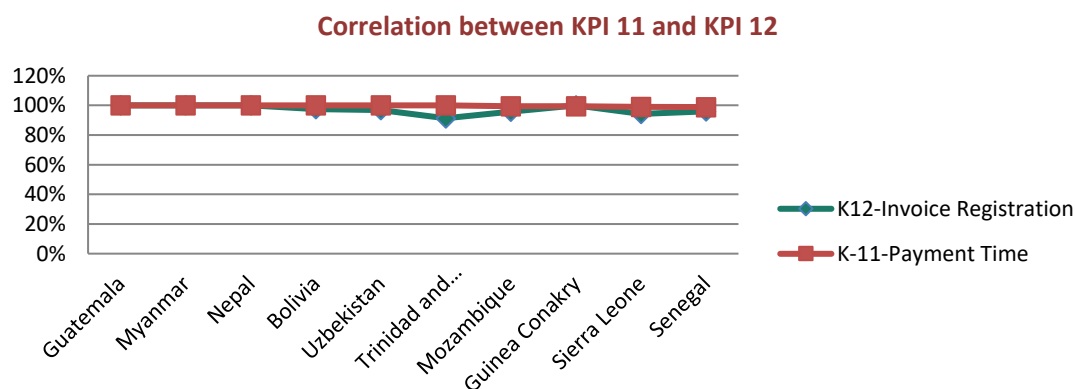
All DEVCO's delegations reached the 80% benchmark except the delegation of Yemen. The Top 10 delegations in term of respecting the registration time are presented in the table below. All the 10 delegations with the highest number of invoices have achieved a positive KPI. The lowest performing delegations are also presented here (only 1 delegation did not reach the benchmark).

| TOP 10 Delegations | KPI result |
|--------------------|------------|
| Angola AO          | 100%       |
| Guatemala GT       | 100%       |
| Guinea Conakry GN  | 100%       |
| Mauritius MU       | 100%       |
| Myanmar MM         | 100%       |
| Nepal NP           | 100%       |
| Pakistan PK        | 100%       |
| Peru PE            | 100%       |
| Sri Lanka LK       | 100%       |
| Tadzhikistan TJ    | 100%       |
| Zambia ZM          | 100%       |

| TOP 10 Delegations          | Highest no. of invoices |
|-----------------------------|-------------------------|
| Congo (DRC)                 | 459                     |
| Madagascar MG               | 366                     |
| Nigeria NG                  | 319                     |
| Burkina Faso BF             | 295                     |
| Guinea Conakry GN           | 274                     |
| Niger NE                    | 267                     |
| Mozambique MZ               | 261                     |
| Kenya KE                    | 261                     |
| Haiti HT                    | 253                     |
| Senegal SN                  | 251                     |
| Central African Republic CF | 248                     |

| Bottom Delegations       | KPI result |
|--------------------------|------------|
| Yemen YE                 | 46.43%     |
| Madagascar MG            | 81.42%     |
| Zimbabwe ZW              | 84.31%     |
| Botswana BW              | 85.29%     |
| Cuba CU                  | 85.71%     |
| South Sudan SS           | 86.08%     |
| Benin BJ                 | 86.23%     |
| Central African Republic | 86.29%     |
| Burkina Faso BF          | 86.44%     |
| Lesotho LS               | 86.96%     |
| Swaziland SZ             | 87.00%     |

There is a strong correlation between KPI 11 and 12 that shows that all directorates that have a good performance on invoice registration usually reach the payments KPI's benchmark as well. This trend is confirmed at Delegation level. The graph below illustrates the correlation between KPI 12 and KPI 11 for the Delegations in the TOP 10 ranking for KPI 11-Payment Time.



### KPI 13 – Use of DEVCO staff and respect of the flexibility arrangements

The global DEVCO result of 96.51% is below the benchmark of 100% and the same as in 2017.

| 96.51% | Directorate result |        |
|--------|--------------------|--------|
|        | DEVCO D            | 96.55% |
|        | DEVCO E            | 88.24% |
|        | DEVCO F            | 100%   |
|        | DEVCO G            | 100%   |

Based on the 2018 EAMRs, 3 Heads of Delegation falling under DEVCO D (Kenya) and DEVCO E (Lesotho and Malawi) indicated that they have not fully respected the flexibility arrangements for the use of staff in Delegations which relates to staff under the responsibility of either DEVCO (cooperation sections) or EEAS (political sections).

#### **KPI 14 – Effectiveness of the Internal Control Framework Component “Control Environment”**

Global DEVCO result of 92.10% is far above the benchmark of 80%.

| 92.10% | Directorate | KPI result |
|--------|-------------|------------|
|        | DEVCO D     | 91.80%     |
|        | DEVCO E     | 91.53%     |
|        | DEVCO F     | 92.18%     |
|        | DEVCO G     | 93.03%     |

7 Delegations (Angola, Cameroon, Colombia, Ethiopia, Kazakhstan, Pakistan and Swaziland) did not reach the benchmark of 80%.

#### **KPI 15 – Effectiveness of the Internal Control Framework Component “Risk Assessment”**

Global DEVCO result of 90.74% is far above the benchmark of 80%.

| 90.74% | Directorate | KPI result |
|--------|-------------|------------|
|        | DEVCO D     | 87.23%     |
|        | DEVCO E     | 93.18%     |
|        | DEVCO F     | 91.14%     |
|        | DEVCO G     | 93.43%     |

Delegations (Eritrea, Ethiopia, Guinea-Bissau and Sudan) did not reach the benchmark of 80%.

#### **KPI 16 – Effectiveness of the Internal Control Framework Component “Control Activities”**

Global DEVCO result of 86.38% is above the benchmark of 80%.

| 86.38% | Directorate | KPI result |
|--------|-------------|------------|
|        | DEVCO D     | 83.25%     |
|        | DEVCO E     | 85.88%     |
|        | DEVCO F     | 89.09%     |
|        | DEVCO G     | 88.38%     |

13 Delegations (Benin, Cameroon, Cape Verde, Dominican Republic, El Salvador, Eritrea, Guinea-Bissau, Lesotho, Papua New Guinea, Sudan, Swaziland, Trinidad and Tobago and Uzbekistan) did not reach the benchmark of 80%.

#### **KPI 17 – Effectiveness of the Internal Control Framework Component “Information and Communication”**

Global DEVCO result of 93.52% is far above the benchmark of 80%.

| 93.52% | Directorate | KPI result |
|--------|-------------|------------|
|        | DEVCO D     | 91.39%     |
|        | DEVCO E     | 93.33%     |
|        | DEVCO F     | 93.74%     |
|        | DEVCO G     | 96.76%     |



2 Delegations (Cameroon and Guinea-Bissau) did not reach the benchmark of 80%.

### **KPI 18 – Effectiveness of the Internal Control Framework Component “Monitoring Activities”**

Global DEVCO result of 93.21% is far above the benchmark of 80%.

| 93.21% | Directorate | KPI result |
|--------|-------------|------------|
|        | DEVCO D     | 92.73%     |
|        | DEVCO E     | 92.94%     |
|        | DEVCO F     | 92.27%     |
|        | DEVCO G     | 95.43%     |

2 Delegations (Guinea-Bissau and Swaziland) did not reach the benchmark of 80%.

### **KPI 19 – % of projects visited by DEVCO staff and/or by the HOD**

Results by Directorate in charge are presented in below table.

| 87.34%                                             | DEVCO A | DEVCO B | DEVCO C | DEVCO D | DIR BCR | DEVCO E | DEVCO F | DEVCO G | Total  |
|----------------------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|--------|
| KPI result                                         | 28.68%  | 89.18%  | 95.19%  | 88.80%  | 28%     | 90.59%  | 73.76%  | 91.85%  | 87.34% |
| project value of visited projects (in EUR million) | 21      | 2,523   | 3,488   | 14,428  | 1       | 5,308   | 4,904   | 3,642   | 34,315 |
| project value of all projects (in EUR million)     | 73      | 2,829   | 3,664   | 16,247  | 5       | 5,860   | 6,648   | 3,966   | 39,291 |
| number of visited projects                         | 5       | 247     | 186     | 1,125   | 1       | 626     | 714     | 567     | 3,471  |
| number of all projects                             | 19      | 337     | 206     | 1,423   | 4       | 749     | 916     | 715     | 4,369  |
| contextual indicator                               | 26.32%  | 73.29%  | 90.29%  | 79.06%  | 25%     | 83.58%  | 77.95%  | 79.30%  | 79%    |

In 2018, 79 % of the projects were visited, which represents 87.34 % in value (EUR) of the projects. The benchmark of 80 % in value has therefore been reached.

In terms of number of projects visited, security issues may make it difficult to visit projects (Afghanistan, Sudan, Yemen...).

The table below shows the least performing Delegations in number of projects visited.

| Country      | % of projects visited in number and in total value |             |                | % in visited number | % in visited value |
|--------------|----------------------------------------------------|-------------|----------------|---------------------|--------------------|
|              | Visited                                            | Not visited | Total projects |                     |                    |
| Afghanistan  | 16                                                 | 45          | 61             | 26%                 | 23%                |
| Ethiopia     | 78                                                 | 32          | 110            | 71%                 | 84%                |
| Haiti        | 35                                                 | 24          | 59             | 59%                 | 94%                |
| Sudan        | 46                                                 | 22          | 68             | 68%                 | 82%                |
| Kenya        | 64                                                 | 21          | 85             | 75%                 | 86%                |
| Senegal      | 47                                                 | 21          | 68             | 69%                 | 81%                |
| Yemen        | 21                                                 | 21          | 42             | 50%                 | 51%                |
| Mozambique   | 31                                                 | 19          | 50             | 62%                 | 86%                |
| Bangladesh   | 52                                                 | 17          | 69             | 75%                 | 83%                |
| Burkina Faso | 51                                                 | 17          | 68             | 75%                 | 88%                |

### **KPI 20 – % contracted of project evaluations in the Annual Evaluation Plan**

Global DEVCO result at 63.20% is below the benchmark of 75%.

This is also the case at Directorates level as presented in the below table except for DEVCO F (82.22%).

| Directorate  | number of implemented projects | number of all projects | KPI result    | project value of implemented projects (in EUR million) | project value of all projects (in EUR million) | contextual indicator |
|--------------|--------------------------------|------------------------|---------------|--------------------------------------------------------|------------------------------------------------|----------------------|
| DEVCO D      | 123                            | 244                    | 50.41%        | 1,128                                                  | 3,341                                          | 33.76%               |
| DEVCO E      | 81                             | 126                    | 64.29%        | 674                                                    | 1,394                                          | 48.32%               |
| DEVCO F      | 111                            | 135                    | 82.22%        | 1,075                                                  | 1,375                                          | 78.18%               |
| DEVCO G      | 37                             | 52                     | 71.15%        | 223                                                    | 392                                            | 56.85%               |
| <b>Total</b> | <b>352</b>                     | <b>557</b>             | <b>63.20%</b> | <b>3,099</b>                                           | <b>6,502</b>                                   | <b>47.66%</b>        |

27 Delegations have contracted 100% of their evaluation plans in 2018: Bangladesh, Benin, Burundi, Chad, Congo (DRC), Dominican Republic, Guatemala, Guinea Conakry, Haiti, Honduras, Kazakhstan, Kenya, Laos, Malawi, Mauritius, Myanmar, Namibia, Nepal, Pakistan, Paraguay, Philippines, South Africa, Sri Lanka, Timor-Leste, Togo, African Union and Vietnam.

Delegations Burkina Faso, Cameroon, Fiji, Guinea-Bissau, Ivory Coast, Madagascar, Mali, Niger, Nigeria, Rwanda, Sudan and Swaziland contracted less than 50% of the project evaluations of the Annual Evaluation Plan while Delegations in Bolivia, Cape Verde, Djibouti, Eritrea, Gambia, Liberia, Mexico, and Sierra Leone have contracted none of them.

In most cases, if the KPI value is below target for a given Delegation, this is due to delays in the implementation of a project or programme and consequently the postponement of the contracting of the corresponding evaluation to the next year.

However, the FWC for the launching of evaluations changed during 2018, from the BENEF2013 to the SIEA2018. This had a negative impact on the number of evaluations carried out by the delegations thus leading to a lower score for KPI 20. Furthermore, the calculation of KPI20 has shown some limitations that also introduced a negative bias on the score. This will be addressed in 2019 as KPI value will be directly calculated based on the data encoded in the IT system managing the evaluations.

### **KPI 21 – undue payment prevented by ex-ante controls**

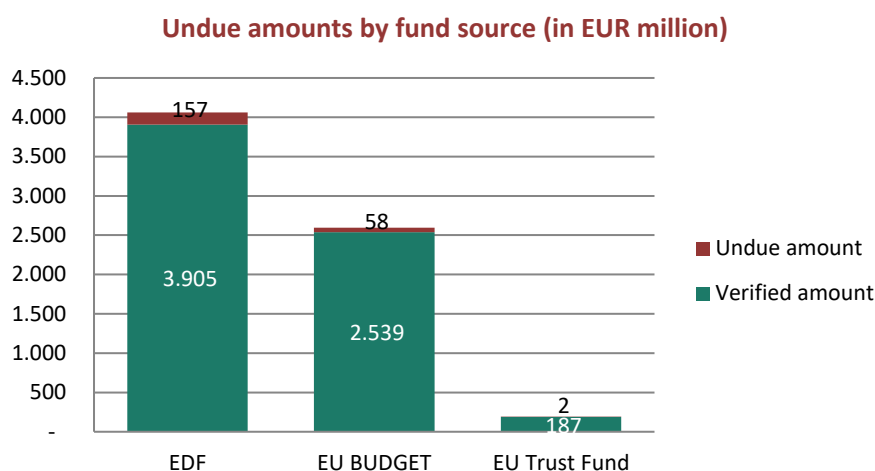
At DEVCO level, the percentage of undue amounts identified by ex-ante controls by the end of 2018 is 3.28% which is on target of 2%. It represents a total amount of EUR 217 million of undue payment prevented. This is higher than in 2017 (2.07% and EUR 130 million).

Results by directorate are presented in the table below:

| 3.28%▲                           | DEVCO A | DEVCO B | DEVCO C | DEVCO D | DG 01 | DG 02 | DGA DIR BCR | DEVCO E | DEVCO F | DEVCO G | DEVCO R | Total |
|----------------------------------|---------|---------|---------|---------|-------|-------|-------------|---------|---------|---------|---------|-------|
| KPI                              | 0.04%   | 0.20%   | 0.75%   | 3.28%   | 0%    | 4.35% | 2.77%       | 9.45%   | 2.38%   | 3.19%   | 3.88%   | 3.28% |
| Invoiced amount (in EUR million) | 33      | 729     | 463     | 2,707   | 0.23  | 7     | 12          | 728     | 1,137   | 669     | 143     | 6,631 |
| Undue amount (in EUR million)    | 0.01    | 1.47    | 3.48    | 88.84   | 0     | 0.32  | 0.33        | 68.81   | 27.01   | 21.37   | 5.55    | 217   |

Undue amounts were identified for 18.51% of the total number of invoices and cost claims issued during the year 2018 (16.4% in 2017).

With 4% of undue amount, EDF is performing better than BUDGET (2.3%) and EU Trust Funds (1.2%). Distribution of verified and undue amounts by Fund Source is displayed in the chart below.



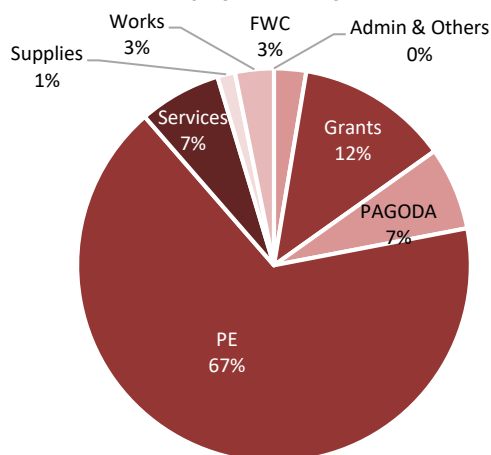
The Delegations have detected the majority of the undue amounts identified by ex-ante controls: EUR 200 million or a share of 92% of the undue amount.

| TOP 10 Delegations | KPI result | TOP 10 Delegations | Sum of undue amounts (in EUR million) | TOP 10 Delegations | Sum of invoiced amounts (in EUR million) |
|--------------------|------------|--------------------|---------------------------------------|--------------------|------------------------------------------|
| Mozambique         | 53,58%     | Mozambique         | 54,85                                 | Afghanistan        | 230,06                                   |
| Tadzhikistan       | 16,66%     | Niger              | 19,88                                 | Nigeria            | 198,33                                   |
| Peru               | 14,11%     | Chad               | 10,67                                 | Ethiopia           | 190,04                                   |
| Cape Verde         | 13,49%     | Ethiopia           | 8,64                                  | Burkina Faso       | 179,11                                   |
| Kyrgyzstan         | 12,39%     | Mali               | 7,43                                  | Niger              | 161,08                                   |
| Niger              | 12,34%     | Burkina Faso       | 6,23                                  | Mali               | 131,01                                   |
| Honduras           | 11,16%     | Rwanda             | 5,67                                  | Kenya              | 121,39                                   |
| Chad               | 10,37%     | Kyrgyzstan         | 5,39                                  | Somalia            | 112,98                                   |
| Namibia            | 9,78%      | Tadzhikistan       | 4,82                                  | Congo (DRC)        | 111,95                                   |
| China              | 8,16%      | Honduras           | 4,22                                  | Fiji               | 108,62                                   |

EUR 143 million of the total undue amounts relate to Budget Support payments making up 67% of the total undue amounts identified.

The distribution by contract nature is presented below (Budget Support undue payments represent 97% of Programme Estimates (PE) undue amounts).

**Ex-ante undue payments by contract nature**



## KPI 22 – % of contractualisation of the Annual Audit Plan year N

At DEVCO level, 78.09% of the audits foreseen in the Annual Audit Plan year N have been contracted. This is above the benchmark of 60% and higher than the 71.43% of 2017.

All DEVCO directorates are above the benchmark. 93% of audits foreseen (555) are in Delegations.

| 78.09% <sup>▲</sup>                     | DEVCO A | DEVCO B | DEVCO C | DEVCO D | DEVCO E | DEVCO F | DEVCO G | DEVCO R | Total  |
|-----------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|--------|
| KPI 22 audit plan N                     | 100%    | 92.31%  | 71.43%  | 78.28%  | 72.99%  | 83.04%  | 77.11%  | 100%    | 78.09% |
| Number of audits in audit plan N        | 1       | 13      | 7       | 244     | 137     | 112     | 83      | 1       | 598    |
| Number of audits contracted             | 1       | 12      | 5       | 191     | 100     | 93      | 64      | 1       | 467    |
| Number of audits still to be contracted | 0       | 1       | 2       | 53      | 37      | 19      | 19      | 0       | 131    |

The TOP 10 Delegations are sorted by the highest number of audits in the audit plan with a green KPI result.

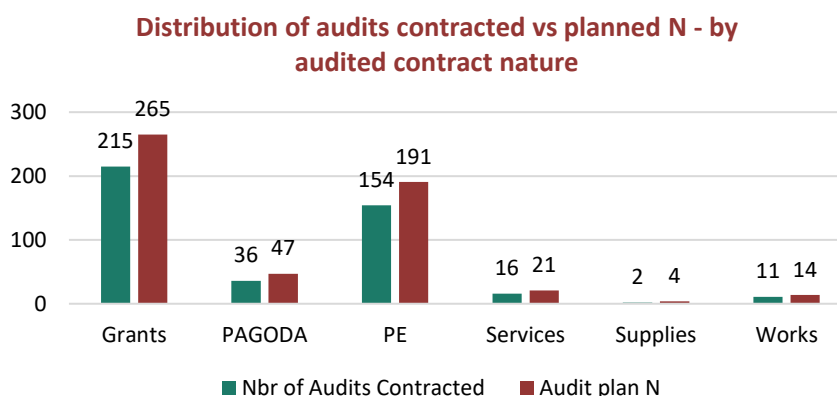
The lowest performing 10 Delegations are sorted by the highest number of audits still to be contracted. Among them, only Delegations Bangladesh, Nigeria and Niger reached the benchmark. Sudan and Yemen have not implemented any of their planned audits.

| TOP 10 Delegations  | Total audits | nbr of KPI result |
|---------------------|--------------|-------------------|
| Zimbabwe ZW         | 20           | 85%               |
| Ethiopia ET         | 20           | 75%               |
| Mali ML             | 17           | 100%              |
| Haiti HT            | 15           | 73%               |
| Union Africaine OUA | 15           | 73%               |
| Togo TG             | 13           | 92%               |
| Niger NE            | 13           | 62%               |
| Senegal SN          | 13           | 62%               |
| Mozambique MZ       | 12           | 100%              |
| Chad TD             | 12           | 67%               |

| BOTTOM 10 Delegations | Nbr of audits still to be contracted | KPI result |
|-----------------------|--------------------------------------|------------|
| Sudan SD              | 6                                    | 0%         |
| Yemen YE              | 6                                    | 0%         |
| Madagascar MG         | 11                                   | 35%        |
| Cameroon CM           | 4                                    | 43%        |
| Fiji FJ               | 8                                    | 50%        |
| Liberia LR            | 2                                    | 50%        |
| Nicaragua NI          | 3                                    | 57%        |
| Bangladesh BD         | 2                                    | 60%        |
| Nigeria NG            | 2                                    | 60%        |
| Niger NE              | 5                                    | 62%        |

Grants and programme estimates represent the highest number of audits planned and contracted.



### KPI 23 - % of implementation of the Annual Audit Plan year N-1

On DEVCO level, 81.08% of the audits foreseen in the Annual Audit Plan N-1 have been implemented. This result is above the benchmark of 40% and higher than the 76.64% of 2017.

All DEVCO Directorates reached the target. The highest number of audits yet to be implemented is under the responsibility of geographic directorates, since 96% of the audits are foreseen in Delegations.

| 81.08% <sup>▲</sup>                      | DEVCO A | DEVCO B | DEVCO C | DEVCO D | DG 02  | DEVCO E | DEVCO F | DEVCO G | DEVCO R | Total  |
|------------------------------------------|---------|---------|---------|---------|--------|---------|---------|---------|---------|--------|
| KPI 23 audit plan N-1                    | 100%    | 76.92%  | 100%    | 84.38%  | 66.67% | 75.63%  | 82.69%  | 75.86%  | 100%    | 81.08% |
| Number of audits in audit plan N-1       | 1       | 13      | 6       | 256     | 3      | 119     | 104     | 87      | 3       | 592    |
| Number of audits implemented             | 1       | 10      | 6       | 216     | 2      | 90      | 86      | 66      | 3       | 480    |
| Number of audits still to be implemented | 0       | 3       | 0       | 40      | 1      | 29      | 18      | 21      | 0       | 112    |

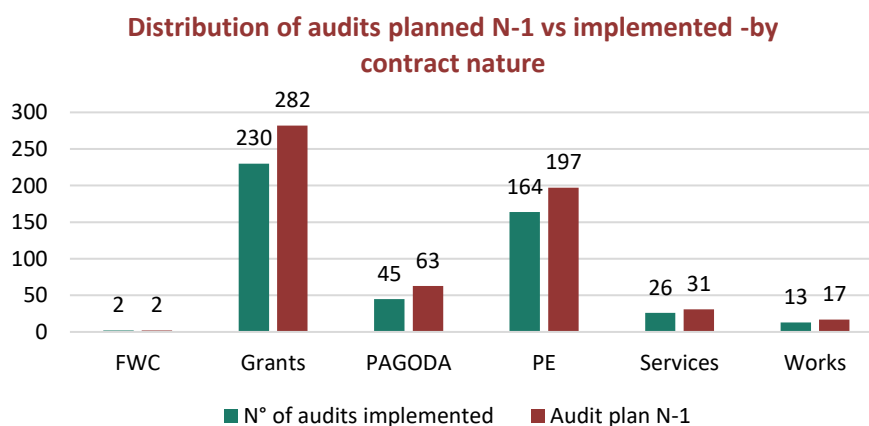
The TOP 10 Delegations are sorted by the highest number of audits in the audit plan with green KPI result. 44 Delegations have achieved a 100% implementation.

Only two Delegations are below the benchmark. The lowest performing Delegations are sorted by the highest number of audits still to be implemented.

| TOP Delegations | 10 Total nbr. of audits implemented | KPI result |
|-----------------|-------------------------------------|------------|
| Ethiopia        | 27                                  | 96%        |
| Guinea Conakry  | 24                                  | 83%        |
| Mozambique      | 15                                  | 93%        |
| Haiti           | 15                                  | 60%        |
| Uganda          | 14                                  | 79%        |
| Brazil          | 13                                  | 62%        |
| Gabon           | 13                                  | 46%        |
| Ivory Coast     | 12                                  | 75%        |
| Madagascar      | 12                                  | 58%        |
| Chad            | 12                                  | 50%        |

| BOTTOM Delegations | 10 No of audits still to be implemented | KPI result |
|--------------------|-----------------------------------------|------------|
| Fiji               | 7                                       | 22%        |
| Gabon              | 7                                       | 46%        |
| Bangladesh         | 6                                       | 40%        |
| Chad               | 6                                       | 50%        |
| Madagascar         | 5                                       | 58%        |
| Jamaica            | 4                                       | 43%        |
| Sudan              | 4                                       | 43%        |
| Yemen              | 3                                       | 25%        |
| Liberia            | 3                                       | 57%        |
| Cuba               | 1                                       | 50%        |

Grants, programme-estimates and PAGODA represent the biggest share of audits implemented and reached the benchmark.



## KPI 24 - % of implementation of the Annual Audit Plan year N-2

DEVCO has implemented 88.92% of the audits foreseen in the Annual Audit Plan year N-2. This is above the target of 60% but slightly lower than in 2017 (90.48%).

DEVCO D has reached the second highest green KPI result among the geographical Directorates while it has the highest number of audits planned.

| 88.92%▼                                  | DEVCO A | DEVCO B | DEVCO C | DEVCO D | DG 02 | DEVCO E | DEVCO F | DEVCO G | Total  |
|------------------------------------------|---------|---------|---------|---------|-------|---------|---------|---------|--------|
| KPI 24 audit plan N-2                    | 100%    | 72,73%  | 77,78%  | 92,17%  | 100%  | 81,76%  | 92,52%  | 88,57%  | 88,92% |
| Number of audits in audit plan N-2       | 5       | 11      | 9       | 230     | 4     | 148     | 147     | 105     | 659    |
| Number of audits implemented             | 5       | 8       | 7       | 212     | 4     | 121     | 136     | 93      | 586    |
| Number of audits still to be implemented | 0       | 3       | 2       | 18      | 0     | 27      | 11      | 12      | 73     |

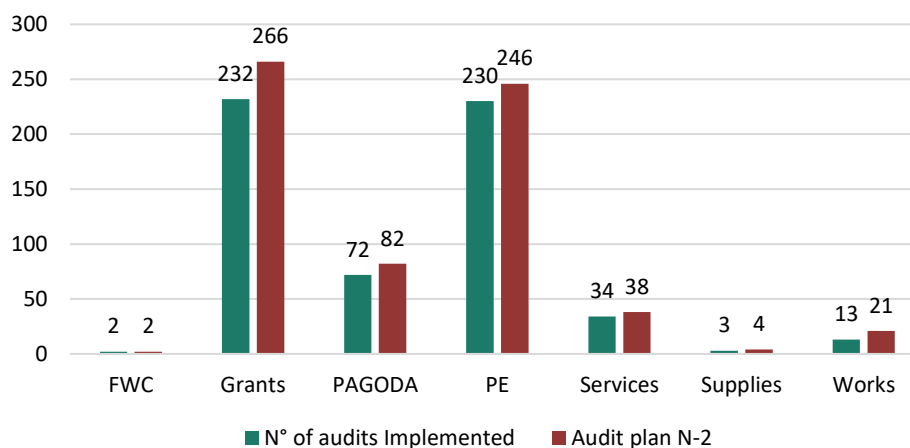
56 Delegations reached a 100% implementation rate. 93% of audits foreseen are in Delegations.

Only Delegation Central African Republic remained below the benchmark (40%). The table below shows the Delegations by the highest number of audits still to be implemented.

| BOTTOM 10 Delegations    | No of audits still to be implemented | KPI result |
|--------------------------|--------------------------------------|------------|
| Angola                   | 9                                    | 60,87%     |
| Central African Republic | 9                                    | 40%        |
| Haiti                    | 7                                    | 68,18%     |
| Chad                     | 6                                    | 66,67%     |
| Fiji                     | 4                                    | 85,19%     |

The majority of audits in audit plan N-2 relate to programme estimates and grants. 44 out of the 73 remaining implementation have to be done for the same contract categories.

**Distribution of audits planned N-2 vs implemented -by contract nature**



## KPI 25 – Ineligible amounts identified by audits as a % of the audited amount

DEVCO has found 5.05% or EUR 99 million of audited expenditure to be ineligible. This figure is higher than in 2017 when the ineligible amount was EUR 90 million and the KPI of 4.66%.

51% of the cases where audits identified ineligible amounts (i.e in 80% of the cases), the amounts were larger than EUR 1 million.

| 5.05% <sup>▲</sup>                      | DEVCO A | DEVCO B | DEVCO C | DEVCO D | DG 02 | DEVCO E | DEVCO F | DEVCO G | Total |
|-----------------------------------------|---------|---------|---------|---------|-------|---------|---------|---------|-------|
| KPI 25 audit ineligible                 | 1.06%   | 1.37%   | 2.67%   | 4.34%   | 2.30% | 4.53%   | 6.80%   | 5.95%   | 5.05% |
| Ineligible expenditure (in EUR million) | 0.15    | 0.57    | 1.59    | 37.51   | 0.09  | 12.00   | 37.96   | 8.94    | 99    |
| Audited expenditure (in EUR million)    | 14.33   | 41.90   | 59.49   | 863.64  | 4.10  | 264.63  | 558.23  | 150.31  | 1,957 |

All Geographical Directorates have reached positive KPI results. DEVCO A and DEVCO B KPI results of 1.06% and 1.37% are below the benchmark.

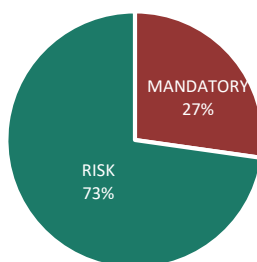
Among the TOP 10 Delegations in terms of KPI results, Delegation Eritrea also appears at the TOP 10 ineligible amount.

Out of the Delegations with a high ranking of the total audited expenditure, Pakistan did not reach positive KPI results.

| TOP 10 Delegations  | KPI result | TOP 10 Delegations | Ineligible amounts (in EUR million) | TOP 10 Delegations | Audited expenditure (in EUR million) |
|---------------------|------------|--------------------|-------------------------------------|--------------------|--------------------------------------|
| Ecuador             | 67.66%     | Afghanistan        | 26.67                               | Afghanistan        | 281.29                               |
| Eritrea             | 51.57%     | Congo (DRC)        | 5.74                                | Kenya              | 120.69                               |
| South Africa        | 31.73%     | Fiji               | 3.96                                | Congo (DRC)        | 85.45                                |
| Mexico              | 23.89%     | Eritrea            | 3.67                                | Ghana              | 83.73                                |
| Indonesia           | 19.56%     | Ghana              | 3.57                                | Pakistan           | 52.01                                |
| Papua New Guinea    | 18.46%     | Kenya              | 3.32                                | Ethiopia           | 50.51                                |
| Djibouti            | 17.65%     | Jamaica            | 2.90                                | Barbados           | 47.81                                |
| Kazakhstan          | 14.99%     | Zambia             | 2.04                                | Benin              | 43.82                                |
| Trinidad and Tobago | 14.35%     | Benin              | 2.03                                | Fiji               | 37.38                                |
| Uzbekistan          | 13.69%     | Haiti              | 2.02                                | Mozambique         | 32.11                                |

73% of the total ineligible amounts were identified by risk assessment based audits; which represent around 62% of the number of audit reports registered in 2018.

### Ineligible amounts by audit reason in 2018



## B) Results at Delegation level

DEVCO has requested specific Action Plans from the Delegations which met targets for less than 60% of KPIs in 2017 (with the exception of Yemen, given the specific political situation).

All of these 4 Delegations have improved their results this year reaching the minimum threshold of 60% of green KPIs at the end of 2018. Despite its political situation, Delegation of Yemen results improved compared to the previous reporting periods and moved above the 60% threshold in 2018.

In 2018, only 2 Delegations did not reach the 60% benchmark of green KPIs: Sudan and Swaziland. Both Delegations will be requested to elaborate Actions plans.

| Overall Green KPI Result for | 2017 | 2018 |
|------------------------------|------|------|
| Eritrea                      | 58%  | 63%  |
| Mauritania                   | 58%  | 79%  |
| South Sudan                  | 50%  | 68%  |
| Sudan                        | 67%  | 54%  |
| Swaziland                    | 83%  | 50%  |
| Yemen                        | 50%  | 65%  |

Below table presents the Delegations with less than 60% of green KPIs at the end of 2018 in detailed view for all KPIs.

| Managing Entity            | Sudan      | Swaziland  |
|----------------------------|------------|------------|
| <b>Overall Green -2018</b> | <b>58%</b> | <b>50%</b> |
| K01 - Pay. Fcst            | 92.57%     | 67.86%     |
| K02 - Ctr. Fcst            | 186.60%    | 82.80%     |
| K04 - RAL Absorp.          | 4.28       | 5.04       |
| K05 - Avg. Time to Grant   | 66         | 48.43      |
| K06 - Proj. Impl.          | 1.47%      | 0%         |
| K07 - Proj. Object.        | 2.94%      | 4.55%      |
| K08 - Old Pref.            | 22.34%     | 63.31%     |
| K09 - Exp. Ctr.            | 39.73%     | 15.29%     |
| K10 - Old RAL              | 44.52%     | -1.57%     |
| K11 - Pay. Time            | 72.94%     | 79.31%     |
| K12 - Inv. Reg.            | 87.50%     | 87%        |
| K13 - Use of Staff         | 100%       | 100%       |
| K14 - ICF - Control Env.   | 80%        | 68%        |
| K15 - ICF - Risk           | 75%        | 95%        |
| K16 - ICF - Control Act.   | 50%        | 66.67%     |
| K17 - ICF - Information    | 80%        | 86.67%     |
| K18 - ICF - Monitoring     | 80%        | 60%        |
| K19 - Proj. Visits         | 81.71%     | 100%       |
| K20 - Proj. Ann. Eval.     | 42.11%     | 25%        |
| K21 - Ex-ante Inelig.      | 0.22%      | 1.60%      |
| K22 - Aud. Plan (N)        | 0%         | 75%        |
| K23 - Aud. Impl. (N-1)     | 42.86%     | 60%        |
| K24 - Aud. Impl. (N-2)     | 87.50%     | 100%       |
| K25 - Aud. Inelig.         | 0.64%      | 0.26%      |



### C) KPI Definition and Benchmarks

| KPI                                                                                                  | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Benchmark                                                                                                                                                                                                                                                 |
|------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| KPI 1, 2 and 3: Accuracy of initial annual financial forecasts for payments, contracts and decisions | These indicators measure the accuracy of the financial forecasts for payments, contracts and decisions by calculating the actual figure for the reporting period as a percentage of the forecast amount for the reporting period.                                                                                                                                                                                                                                                                                                                   | Between 90% and 110%                                                                                                                                                                                                                                      |
| KPI 4: RAL absorption period                                                                         | The indicator estimates how long it would take for Managing Entities to implement decided amounts: the RAL (Reste à Liquider) at the end of the year is divided by the amount paid during the year.                                                                                                                                                                                                                                                                                                                                                 | Not more than 4 years                                                                                                                                                                                                                                     |
| KPI 5: Time to Grant                                                                                 | The indicator measures the average interval between informing the applicant that they were successful and signing the grant contract, for grants signed in the reporting period. Under the Financial Regulations the interval should not exceed three months.                                                                                                                                                                                                                                                                                       | Not more than 90 days                                                                                                                                                                                                                                     |
| KPI 6: % of projects with Red Traffic Lights for implementation progress                             | The indicator measures the percentage of all projects ongoing during all or part of the reporting year to which the Managing Entities (ME) awarded a red traffic light for the question 'what is the expected level of scheduled resources the project will be able to use before the end of the project?'<br><br>Green = The implementation is on track.<br>Orange= There are some problems in implementation. Corrective actions are being undertaken.<br>Red = Implementation faces fundamental problems that need to be addressed.              | Not more than 10%                                                                                                                                                                                                                                         |
| KPI 7: % of projects with Red Traffic Lights for achieving results                                   | The indicator measures the percentage of all projects ongoing during all or part of the reporting year to which the MEs awarded a red traffic light for the question 'Objectives - Is there any risk that the project's objectives will not be met?'<br><br>Green = The objectives are likely to be reached.<br>Orange = There is some concern that the objectives will not be reached.<br>Red = The risk of not attaining the objectives is high.                                                                                                  | Not more than 10%                                                                                                                                                                                                                                         |
| KPI 8: Reduction of old pre-financing                                                                | This indicator measures sound financial management as demonstrated by the reduction of the open amount of old pre-financing since the beginning of the year.<br>A pre-financing payment is considered old if it still has an open amount more than 2 years after it was originally paid.<br>The indicator identifies all the pre-financings that were old at the beginning of the year, their open amount at the beginning of the year ("initial") and their open amount at the end of the reporting year ("current") and the percentage reduction. | Reduction of the old pre-financing by at least 25% a year. The objective is to justify or recover all pre-financing after 6 years at the most.                                                                                                            |
| KPI 9: Expired contracts as a % of the contract portfolio                                            | This indicator measures problems in delay management of contracts based on the percentage of contracts in the portfolio not closed 18 months after the end of their operational activities. The indicator is expressed in number of contracts. It is complemented by a secondary/contextual indicator based on the same calculation but expressed in contract value.                                                                                                                                                                                | Not more than 15%. The objective is to progressively reduce the part of expired contracts in DEVCO's portfolio while respecting the necessary period for contract closures in view of implementation of final audits, contradictory phase and recoveries. |
| KPI 10: Reduction of old RAL                                                                         | This indicator measures the results of an accounting quality exercise concerning old RAL (Reste à                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Reduction by at least 25%. The objective is to                                                                                                                                                                                                            |

| KPI                                                                                                                                                  | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Benchmark                                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
|                                                                                                                                                      | <p>Liquider) based on the percentage reduction in old RAL since the beginning of the year.</p> <p>Old RAL is the open amount of level 1 and level 2 commitments that are more than 5 years old. The indicator identifies old commitments that have an open amount at the beginning of the year and uses the open amount of the same commitments at the end of the year to obtain a % reduction.</p> <p>The population to calculate the indicator therefore does not vary within a reporting year, being all commitment positions originating from year N-6 or earlier and that had a non-zero RAL on 1/1/N.</p> <p>An entity's RAL is calculated based on the commitments it manages directly, as opposed to the total RAL of the level 1 commitments (decisions) that it manages – a significant distinction when level 2 commitments (contracts) are managed by different entities.</p> | eliminate the respective generation of old RAL over a period of 4 years.              |
| KPI 11: % of payments paid within the contractual deadline                                                                                           | This indicator measures efficiency as the percentage of payments paid in the reporting period that respected the contractual payment deadline. It is expressed in number of payments and is complemented by a secondary/contextual indicator based on the same calculation but expressed in paid amount.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | At least 85% of the payments are paid within the contractual deadline.                |
| KPI 12: % of invoices registered within 7 days                                                                                                       | This indicator measures the efficiency of invoices' registration as the percentage of invoices registered within 7 calendar days of EC reception. The KPI is expressed in number of invoices.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | At least 80% of the invoices are registered within 7 calendar days.                   |
| KPI 13: Use of DEVCO staff and respect of the flexibility arrangements                                                                               | <p>The indicator is used DG DEVCO to ensure respect of the agreement between the Commission and the EEAS on the use of staff in Delegations, as defined in Article 6 of the Joint Decision of the Commission and the High Representative of the Union for Foreign Affairs and security Policy on cooperation Mechanisms concerning the Management of Delegations of the EU (JOIN(2012)8 dated 28/03/2012).</p> <p>Heads of Delegations have to state in their EAMR whether the above-mentioned agreement was respected in their Delegations during the reporting period.</p>                                                                                                                                                                                                                                                                                                              | Yes for 100% of Delegations.                                                          |
| <p>KPIs 14 to 18: Internal Control Framework.</p> <p>Control Environment.<br/>Risk Assessment.<br/>Information and Communication.<br/>Monitoring</p> | <p>These indicators assesses how effectively Internal Control Framework principles have been implemented in EUDs.</p> <p>The Internal Control Framework (2017) consists of 17 principles organised into 5 components. Each ICF indicator corresponds to one of the five Internal Control Framework (ICF) Components.</p> <p>In the Internal Control Principles (ICP) Effectiveness section of the EEAS e-DAS survey, each Head of Delegation must rate how effectively each ICF Principle has been implemented in the Delegation. The indicator value is the average rating awarded to the Principles in the Component.</p> <p>The possible rating and their numerical values are: "positive", 100%; "mostly positive", 80%; "somewhat negative", 40%; "negative", 0%.</p>                                                                                                                | The traffic light is green when at least 80% of the points are achieved for this KPI. |
| KPI 19: % of projects visited by Commission staff and/or by the HOD                                                                                  | <p>Measures project monitoring and control, as the percentage of projects visited by Commission staff or the Head of Delegation (by project value), based on information recorded in the EAMR and EAMR HQ Project Lists.</p> <p>Respondents must answer the question "was the project visited during the reporting year?"</p> <p>A visit is defined as: any field visit to the project or project component made during the reporting</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                 | At least 80% of ongoing projects/contracts visited during the year                    |

| KPI                                                                             | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Benchmark                                                                                                                                                                                                           |
|---------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                 | <p>period by Commission staff or the HoD. In case of budget support and/or institutional support projects, which by their nature do not always have identifiable EU-supported activities in the field, a visit can consist of monitoring meetings between the beneficiary and Commission staff. The definition excludes visits, evaluations, and ROM missions carried out by experts or technical assistants without the attendance of Commission staff or the HoD.</p> <p>The KPI value is calculated as the sum of the project value of visited projects as a percentage of the sum of the project value of all projects.</p> |                                                                                                                                                                                                                     |
| KPI 20: % contracted of project evaluations in the AEP (Annual Evaluation Plan) | This indicator measures the number of evaluations contracted in the year as a percentage of the number planned in the Annual Evaluation Plans of the Delegations or in DEVCO MP.                                                                                                                                                                                                                                                                                                                                                                                                                                                | At least 75% of the planned evaluations to be contracted during the reporting year                                                                                                                                  |
| KPI 21: Undue payment prevented by ex-ante controls                             | <p>This indicator measures ex-ante expenditure verification as the non-accepted amount of invoices as a percentage of the total amount verified.</p> <p>The KPI is expressed in EUR. It is complemented by a secondary/contextual indicator based on the same calculation but expressed in number of invoices (that have a non-zero ineligible amount).</p> <p>The indicator is calculated based on all invoices subject to ex-ante expenditure verification completed during the reporting year. This corresponds to all not cancelled invoices.</p>                                                                           | At least 2%. The benchmark of 2% corresponds with the arithmetic average of the percentage error related to ineligible expenditures with possible recoveries identified in the RER studies for years 2012 and 2013. |
| KPI 22: % contracted of the annual audit plan year N                            | <p>The indicator measures on-track implementation of the current year's Audit Plan, based on the percentage of planned audits that have been contracted.</p> <p>The indicator is calculated based on the annual audit plan of the current reporting year N. This is defined as all audits that are not cancelled with N as their audit plan year.</p> <p>An audit is considered to have been contracted when the audit contract has been signed.</p>                                                                                                                                                                            | At least 60%. This target corresponds to the average result of the last 3 years.                                                                                                                                    |
| KPI 23: % of implementation of the annual audit plan year N-1                   | <p>The indicator measures the satisfactory implementation of the year N-1's audit plan as a percentage of planned audits that have been implemented.</p> <p>The indicator is calculated based on the annual audit plan of the reporting year N-1. This is defined as all audits that are not cancelled with N-1 as their audit plan year.</p> <p>An audit is considered to have been implemented when the draft audit report has been received.</p>                                                                                                                                                                             | At least 40%                                                                                                                                                                                                        |
| KPI 24: % of implementation of the annual audit plan year N-2                   | <p>The indicator measures the satisfactory implementation of the year N-2's audit plan as a percentage of planned audits that have been implemented.</p> <p>The indicator is calculated based on the annual audit plan of the reporting year N-2. This is defined as all audits that are not cancelled with N-2 as their audit plan year.</p> <p>In this case, an audit is considered to have been implemented when the final audit report has been received.</p>                                                                                                                                                               | At least 60%                                                                                                                                                                                                        |
| KPI 25: Ineligible amounts identified by audits as a % of the audited amount    | <p>This indicator measures the ineligible amounts identified by audits as a % of the audited amount.</p> <p>The indicator is calculated based on all audits that verified expenditure and that delivered their results during the reporting period. These are defined as all audits whose final audit report results</p>                                                                                                                                                                                                                                                                                                        | At least 2%                                                                                                                                                                                                         |

| KPI | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Benchmark |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|     | <p>were delivered in the reporting period; that are not cancelled; that include expenditure verification, based on the audit type.</p> <p>Audits are attributed based on the audited contract: the ineligible amount is considered to belong to the project that generated it.</p> <p>However, if the audit is not linked to an audited contract, or is linked to several, then the audit contract must be used – unless there is no audit contract (not normal, if the audit has generated results) in which case the entity in charge of the audit is used.</p> <p>The indicator is expressed in EUR and is complemented by a secondary/contextual indicator based on the same calculation but expressed in number of audits (that have a non-zero ineligible amount)</p> |           |

## ANNEX 12: Performance tables

The performance indicators reported in this annexe reflect the set of indicators of the **Strategic Plan 2016-2020**, and are reported to ensure full coherence with other reporting document such as the Programme Statements which accompany the Draft Budget for 2018 (COM(2017) 400 - June 2017: [Programme Statements 2018](#))

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                      |                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|------------------------|
| <b>General objective 1: EU as a Stronger Global Actor</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                      |                        |
| <b>Impact indicator 1: EU Collective Net Official Development Assistance (ODA), as percentage of the EU Gross National Income (GNI)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                      |                        |
| a) total Net ODA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                      |                        |
| b) Net ODA to Least Developed Countries (LDCs)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                      |                        |
| <b>Source of the data:</b> OECD Development Assistance Committee (DAC)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                      |                        |
| <b>Baseline (2014)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Interim Milestone (2020)</b>                                                      | <b>Target (2030)</b>   |
| a) 0.43% <sup>85</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | a) N/A                                                                               | a) 0.70% <sup>87</sup> |
| b) 0.11% <sup>86</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | b) 0.15%                                                                             | b) 0.20% <sup>88</sup> |
| <b>Latest known results (2018):</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                      |                        |
| a) 0.5%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                      |                        |
| b) 0.12%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                      |                        |
| <b>Impact indicator 2: SDG 1.1.1 Proportion of population below international poverty line</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                      |                        |
| <b>Source of the data:</b> World Bank (poverty rate); UN Population Division (populations' weights).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                      |                        |
| <b>Baseline<sup>89, 90</sup> (2014)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Interim Milestone</b>                                                             | <b>Target (2030)</b>   |
| 17.1% (including the graduated countries- partnership countries for which bilateral assistance is phased out);<br>29.5% (excluding the graduated countries)                                                                                                                                                                                                                                                                                                                                                                                                                                            | On course for 2030 based on annual progress report prepared by UN Secretary General. | 0%                     |
| <b>Latest known results (2018)<sup>91</sup>:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                      |                        |
| 14.6% (including the graduated countries – partnership countries for which bilateral assistance is phased out)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                      |                        |
| 26.8% (excluding the graduated countries)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                      |                        |
| <b>Completed strategic evaluations:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                      |                        |
| <ul style="list-style-type: none"> <li>• Evaluation of EU cooperation with Afghanistan</li> <li>• External strategic evaluation of the European Union's cooperation with Ivory Coast (2007-2015)</li> <li>• Evaluation of the EU sustainable energy cooperation</li> <li>• Evaluation of EU Policy Coherence for Development</li> <li>• Evaluation of Budget Support to Cambodia</li> <li>• Evaluation of EU cooperation with Eastern and Southern Africa (ESA)</li> <li>• Evaluation of the EU regional cooperation with West Africa</li> <li>• Joint Evaluation of Budget Support to Peru</li> </ul> |                                                                                      |                        |

<sup>85</sup> Based on analysis of final 2014 ODA spending by EU MS and non-allocated spending by the EU institutions as reported by the OECD DAC. Final data for two EU member States was not available so earlier data was extrapolated.

<sup>86</sup> Idem.

<sup>87</sup> 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.

<sup>88</sup> Idem.

<sup>89</sup> Computed on country level data from 2012 or before, drawing on World Bank data for the poverty rates, and UN Population Division data for the weights; extracted in January 2019 to take into account data revisions

<sup>90</sup> For the calculation of the baseline beneficiary countries under the Development Cooperation Instrument and European Development Fund have been taken into account. Beneficiaries under the European Neighbourhood Instrument and EU- Greenland Partnership Instrument have been excluded.

<sup>91</sup> Computed on country level data from 2017 or before, drawing on World Bank data for the poverty rates, and UN Population Division data for the weights; extracted in January 2019)

**Specific Objective 1<sup>92</sup>: Contribute to sustainable development and development effectiveness in the areas of EU international and development cooperation with a view to the implementation of the 2030 Agenda and Addis Ababa Action Agenda.** **Related to spending programme: PSC**

**Indicator 2: Number of partner countries in which a joint strategy has been agreed as a result of joint programming**

Joint Programming (JP) is an important EU policy commitment relating to development cooperation at the core of the international development effectiveness agenda. In this vein, the EU and its MS should further coordinate their programming, reducing transaction costs for the partner country and increasing effectiveness of development cooperation. The main deliverables of these processes are Joint Analysis and Joint Strategies, which should be developed in more countries, but also reflect an increase in quality, via their integration of Joint Result Framework. In selected cases, Joint Strategies are intended to be used as EU programming documents. Increased coordination with Member States will be crucial in order to guarantee the success of Joint Programming.

**Source of data:** Head of Missions Reports, EAMR and DEVCO "JP tracker"

| Baseline(2015)                                                                                                | Interim Milestone ( 2018)                                                                            | Target (2020)                                                                                        |
|---------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>25 countries with draft or adopted EU + MS Joint Strategies</li> </ul> | <ul style="list-style-type: none"> <li>30 countries with draft - adopted Joint Strategies</li> </ul> | <ul style="list-style-type: none"> <li>35 countries with draft - adopted Joint Strategies</li> </ul> |

**Latest known results (2018):**

At the end of 2018, 26 countries had a joint strategy (23 active, including drafts and 3 expired), while a number of additional countries were intensifying talks to move from joint analysis to a joint strategy, such as Burkina Faso and Honduras; others launched joint programming processes, such as Madagascar and Burundi. In addition, some countries worked to establish their 2<sup>nd</sup> joint programming document, such as in Ethiopia and Kenya.

The publication of the new Joint Programming Guidance in mid-2018 (disseminated to all EU Delegations and shared with Member States) and the associated new one-day Joint Programming training has also contributed to raising interest in a number of countries in starting a joint programming processes. In addition, the Global Learning Workshop on Joint Programming, which took place at the end of the year, with the active participation of EU and Member States representatives has further strengthened the commitment between country level colleagues to promote joint programming.

While the milestone for 2018 has not been reached, the good progress in a number of countries gives reason to believe that the target in 2020 is achievable.

**INDICATOR 3: Adoption of decision by OECD, (a) modernising ODA definition and directives, (b) reflecting significant degree of EU position.**

ODA definition is being updated at the OECD to reflect the changes in development policies. The EU plays a key role in this process that needs to be monitored.

**Source of data:** OECD

| Baseline (2015)                                                                                                                                                                                      | Interim Milestone (2018)                                                                                                                                                                                                                              | Target (2020)                                                                                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Agreement on new Peace &amp; Security guidelines reflecting EU position</li> <li>Agreement on private financing principles reflecting EU positions</li> </ul> | <ul style="list-style-type: none"> <li>Streamlining of interpretation of directives on in-donor refugee costs according to EU positions.</li> <li>Agreement on implementation of the private financing principles reflecting EU positions.</li> </ul> | <ul style="list-style-type: none"> <li>OECD directive updated in line with EU policy objectives</li> </ul> |

**Latest known results (2018):**

The modernisation of the ODA measure progressed, with the OECD DAC agreeing on a code to track expenditure for migration in summer 2018. The first data will be available in 2019, on ODA expenditures of the previous year.

However, the OECD DAC could not agree on new rules to report concessional loans to the private sector – the so-called private sector instruments (PSI) – through a grant-equivalent measure. If approved, the system would have allowed consistency with the reporting of concessional loans to the public sector, which has already adopted the grant-equivalent method since 2016. Yet the OECD DAC managed to agree on interim or default

<sup>92</sup> Indicator "Adoption of a Communication presenting policy proposals for a revised European Consensus on Development including strategic orientations on EU cooperation with Middle Income Countries, policy coherence for development, and development effectiveness" was achieved in 2017 and therefore discontinued.

reporting rules to be used by reporters in absence of this agreement. The EU took a leading role to shape the default reporting rule, also thanks to its role as chair of the WP-STAT and vice-chair of the DAC. Lastly, the EU launched discussions at the WP-STAT on improving the classification of regions used for reporting regional ODA. A more granular system, which includes more specific sub-regions, in particular for Africa, is a first step to improve the reporting of ODA by income groups and reduce the unallocated ODA. While discussions were at an early stage, and will be further pursued in 2019, several members expressed interest in the proposal.

#### Main outputs in 2018

#### All new initiatives and REFIT initiatives from the Commission Work Programme

|                                                                                 |         | Output                                                                                                                                                                                                                                    | Indicator                                                                                                                                                                                   | Target                       |
|---------------------------------------------------------------------------------|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| DIR F                                                                           | DCI     | Contribution to the Joint Communication "Elements for an European Union Strategy for Iraq" <sup>93</sup>                                                                                                                                  | Adoption of the Joint Communication detailing the EU's strategic objectives and key actions to be taken with a view to achieving a politically stable and unified Iraq.                     | First or second quarter 2018 |
|                                                                                 |         | Latest known results (2018):<br>The joint communication has been adopted in January 2018. We continue to deliver assistance in line with this strategy.                                                                                   |                                                                                                                                                                                             |                              |
|                                                                                 |         | Output                                                                                                                                                                                                                                    | Indicator                                                                                                                                                                                   | Target                       |
| DIR F                                                                           | DCI     | Contribution to the New framework for engagement with India                                                                                                                                                                               | Adoption                                                                                                                                                                                    | To be determined             |
|                                                                                 |         | Latest known results (2018):<br>The EU-India Strategy was adopted in December 2018. Therein, the 2030 Agenda and Development Cooperation was prominently placed as well as a reengagement of DG DEVCO’s senior management.                |                                                                                                                                                                                             |                              |
|                                                                                 |         | Output                                                                                                                                                                                                                                    | Indicator                                                                                                                                                                                   | Target                       |
| DIR F                                                                           | DCI     | Contribution to the Joint Communication "Elements for an European Union strategy on Euro-Asian connectivity" <sup>94</sup>                                                                                                                | Adoption of a Joint Communication to enhance the EU connections with Asia, taking also into account the security dimension of connectivity and the 2030 Agenda for Sustainable Development. | Third quarter 2018           |
|                                                                                 |         | Latest known results (2018):<br>The EU Strategy on Connecting Europe and Asia was adopted, with significant DG DEVCO input, in September 18 with the Agenda 2030 for sustainability, ("sustainable connectivity") being mainstreamed.     |                                                                                                                                                                                             |                              |
|                                                                                 |         | Output                                                                                                                                                                                                                                    | Indicator                                                                                                                                                                                   | Target                       |
| DIR G                                                                           | DCI     | Contribution to the Joint Communication "The European Union and Latin America and the Caribbean: A renewed partnership" <sup>95</sup>                                                                                                     | Adoption of a Joint Communication following a review and update the relations with Latin America and Caribbean countries                                                                    | Third quarter 2018           |
|                                                                                 |         | Latest known results (2018):<br>Following finalisation of a draft text, an inter-service consultation on the EU-LAC Joint Communication was launched by the EEAS, DEVCO, and DG Trade on 04.02.19.<br>Adoption is scheduled for 10.04.19. |                                                                                                                                                                                             |                              |
| Important items from work programmes/financing decisions/operational programmes |         |                                                                                                                                                                                                                                           |                                                                                                                                                                                             |                              |
|                                                                                 |         | Output                                                                                                                                                                                                                                    | Indicator                                                                                                                                                                                   | Target                       |
| DIR.F                                                                           | EDE/DCI | Enhance toolbox (triangular cooperation, technical assistance, investments) for Asia                                                                                                                                                      | Launch                                                                                                                                                                                      | End 2018                     |

<sup>93</sup> Reference number from Decide planning: PLAN/2017/1479

<sup>94</sup> Reference number from Decide planning: PLAN/2017/1594

<sup>95</sup> Reference number from Decide planning: 2017/EEAS/001

|                                |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                 |
|--------------------------------|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                |     | <b>Latest known results (2018):</b><br>The decision for EUR 20 million Partnerships and Policy Dialogue Facility was adopted in December 2018. It includes a component to facilitate triangular and twinning-like actions in addition to partnerships with the World Bank, OECD and UNICEF to strengthen regional and bilateral policy dialogue.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                 |
|                                |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Target</b>                                                                                                                                                                                                                                                                                                                   |
| DIR.G                          | DCI | <ul style="list-style-type: none"><li>Promotion of triangular cooperation in Latin America and the Caribbean</li><li>Promotion of dialogue and analytical work on "development in transition"</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <ul style="list-style-type: none"><li>New regional or multi-region programme</li><li>Further cooperation with ECLAC and OECD under the formulation of a "regional facility on development in transition" and key publications</li></ul>                                                                                                                                                                                                                                                                                                                                                      | <ul style="list-style-type: none"><li>Programme design finalised</li><li>Implementation of a "regional facility on development in transition" before the end of 2018.</li><li>Publication of 2018 Latin America and Caribbean</li></ul>                                                                                         |
|                                |     | <b>Latest known results (2018):</b> <ul style="list-style-type: none"><li>The 2018 LEO was published and launched on 9 April 2018. A new phase for a triangular cooperation facility was designed after the DEVCO strategic steering committee held on 7 September based on lessons learned from Adelante programme. The only pending point is the finalisation of implementation modalities.</li><li>The regional facility for development in transition started to be implemented in 2018 with 8 projects approved.</li><li>The 2018 LEO was published and launched on 9 April 2018</li><li>The new programme on cultural cooperation identified in 2018 will cover triangular cooperation amongst Cuba-Caribbean and Caribbean-EU cultural actors (EUR 15 million). The adoption is expected in the first half of 2019.</li></ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                 |
| <b>Other important outputs</b> |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                 |
|                                |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Target</b>                                                                                                                                                                                                                                                                                                                   |
| DIR.A                          | PSC | Implementing the Consensus <sup>96</sup> objectives and priorities throughout development actions, both at Commission level and with Member States <sup>97</sup> , provide policy orientations in a number of relevant policy areas and report about the implementation of the Consensus                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <ul style="list-style-type: none"><li>Consensus adequately translated into development actions undertaken by the Commission and Member States, with the support of evidence-bases analyses</li><li>Substantive progress achieved in preparation of the joint synthesis report (JSR)<sup>98</sup> on the implementation of the Consensus</li><li>Policy analyses carried out on relevant issues for implementation, such as for instance tailoring development partnerships, addressing inequalities, "<i>harnessing the potential of youth in the context demographic change</i>".</li></ul> | <ul style="list-style-type: none"><li>Coordination of implementation efforts in DEVCO and regular discussions with Member States for joint implementation of Consensus throughout 2018</li><li>Main elements of draft JSR supported by management by Q4 2018.</li><li>Policy analyses carried out throughout the year</li></ul> |
|                                |     | <b>Latest known results (2018):</b><br>The SWD "Implementation of the new European Consensus on Development – Addressing inequality in partner countries" was elaborated, and will undergo inter-service consultation in the first quarter of 2019. Ongoing work for the Joint Synthesis Report on the implementation of the Consensus and the support to partner countries to implement SDGs, which will a major deliverable in 2019, including consultation with Member States, EP and civil society. This has been made in close coordination, at the overarching level, with the preparation of the Reflection Paper on the internal and external implementation of SDGs.                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                 |
|                                |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Target</b>                                                                                                                                                                                                                                                                                                                   |

<sup>96</sup> Reference number from Decide planning: 2016/DEVCO/003

<sup>97</sup> Respecting the key principle of the Consensus that the EU and the Member States must act together in the implementation

<sup>98</sup> Due in Q2 2019



|                  |                                                                                                                                                                                                                                                                                                                                                                                                             |               |                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                             |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DIR.D & E<br>EDF | Recommendation with negotiating directives "Towards a new partnership between the EU and ACP countries after 2020" <sup>99</sup>                                                                                                                                                                                                                                                                            |               | After adoption by the College of the recommendation on the future relations with ACP countries, authorisation by the Council to open negotiations between EU and ACP Countries received. DEVCO will explain and defend the Commission proposal to the Council, support the Council process as to come to a timely Council Decision.                          | Second quarter 2018                                                                                                                                                                                                                                                                                         |
|                  | <b>Latest known results (2018):</b><br>With DEVCO's lead, Negotiating directives for a Partnership Agreement between the European Union and its Member States of the one part, and with countries of the African, Caribbean and Pacific Group of States of the other part were adopted on 21 June 2018. The negotiation directives contain references to the 2030 Agenda and the Addis Ababa Action Agenda. |               |                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                             |
|                  |                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Output</b> | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                             | <b>Target</b>                                                                                                                                                                                                                                                                                               |
| DIR.A<br>PSC     | Launching the legislative procedure for the adoption of the post 2020 External Financing Instruments <sup>100</sup> (adopting the Commission proposals for the instrument(s) relevant for development cooperation)                                                                                                                                                                                          |               | <ul style="list-style-type: none"><li>• Completion of the preparatory internal procedures within the Commission, such as Impact Assessment.</li><li>• Adoption by the College of the legislative proposals replacing the current EFIs.</li></ul>                                                                                                             | To be determined                                                                                                                                                                                                                                                                                            |
|                  | <b>Latest known results (2018):</b><br>The legislatives proposals (NDICI, OCTs and EINS) were adopted on 14 June 2018                                                                                                                                                                                                                                                                                       |               |                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                             |
|                  |                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Output</b> | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                             | <b>Target</b>                                                                                                                                                                                                                                                                                               |
| DIR.A<br>PSC     | Completion of the MTR of the programming 2018-2020 for the External Financing Instruments managed by DEVCO <sup>101</sup>                                                                                                                                                                                                                                                                                   |               | <ul style="list-style-type: none"><li>• Organisation of the Strategic Dialogues with the European Parliament</li><li>• Adoption by the College of the amendments to the programming documents/new programming documents for the period 2018-2020.</li></ul>                                                                                                  | Second quarter 2018                                                                                                                                                                                                                                                                                         |
|                  | <b>Latest known results (2018):</b><br>The Commission's decisions putting an end to the MTR were adopted during spring/summer 2018, after discussions with the European Parliament and comitology with Member States.                                                                                                                                                                                       |               |                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                             |
|                  |                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Output</b> | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                             | <b>Target</b>                                                                                                                                                                                                                                                                                               |
| DIR.A<br>PSC     | Promotion of PCD, including work towards the integration of PCD in the EU reporting on 2030 Agenda implementation, in view of HLPF 2019, and elaboration of a SWD based on results of the strategic evaluation of EU PCD (2009-2015)                                                                                                                                                                        |               | <ul style="list-style-type: none"><li>• Joint work with Commission services on implementation of the Agenda, in particular work towards the integration of future PCD reporting in EU reporting on 2030 Agenda implementation</li><li>• Analysis of results of PCD strategic evaluation and identification of lessons learned and new orientations</li></ul> | <ul style="list-style-type: none"><li>• Active participation in the work of the ISSG on UN SDGs and work towards the integration of PCD elements in reporting on 2030 Agenda implementation</li><li>• Elaboration of a SWD based on the results of the strategic evaluation of EU PCD (2009-2015)</li></ul> |
|                  |                                                                                                                                                                                                                                                                                                                                                                                                             |               |                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                             |

<sup>99</sup> Agenda Planning reference number: 2016/DEVCO+/001; in co-lead with EEAS

<sup>100</sup> Reference number from Decide planning: PLAN/2016/479

<sup>101</sup> DCI, EDF, EIDHR, INSC, IcSP, Cooperation with Greenland.

|      |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                 |
|------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|      |     | <b>Latest known results (2018):</b><br>The SWD on the 2019 EU Report on PCD reporting underwent an inter-service consultation in December. It was finalised in January 2019, closely linked to the Reflection Paper “Towards a sustainable Europe by 2030”.<br>The SWD on the Evaluation of the EU PCD started an inter-service consultation in December and will be finalised in early 2019.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                 |
|      |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Target</b>                                                                                                                                                                                                                                                                                                                   |
| DIRA | PSC | Implementation of JP and Joint Actions extended to more partner countries.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <ul style="list-style-type: none"><li>Support to extension of JP: number of partner countries engaged</li><li>Joint Implementation further defined in consultation with EU Member States</li><li>Increased promotion of Joint Results Frameworks, as part of JP: number of countries adopting or reviewing results frameworks</li><li>Dissemination of an Operational Manual on Joint Programming with associated back-stopping support to Delegations</li></ul> | <ul style="list-style-type: none"><li>&gt; 60 partner countries engaged in JP with an increase in support to JP in LDCs</li><li>Consultation on joint implementation approaches conducted</li><li>&gt; 15 countries adopt or review joint results frameworks</li><li>Joint Programming Operational Manual is reviewed</li></ul> |
|      |     | <b>Latest known results (2018):</b><br>Good progress continues in supporting country-level colleagues in taking forward joint programming worldwide. 91% of missions supported LDCs.<br>On joint implementation, a study of approaches was commissioned to further enrich the debate.<br>Progress on joint results frameworks is also being made as new joint programming documents all contain joint results frameworks.<br>The review of the Joint programming manual was postponed to 2019 to allow for substantial field testing by country colleagues.                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                 |
|      |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Target</b>                                                                                                                                                                                                                                                                                                                   |
| DIRA | PSC | Timely ODA expenditure reporting and monitoring of EU collective ODA commitments, and satisfactory outcome of OECD-DAC process on ODA modernisation, particularly in relation to TOSSD.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <ul style="list-style-type: none"><li>Commission public information on annual EU ODA figures released.</li><li>Production of the new EU Report on financing for development.</li><li>The Commission participates in all OECD DAC formal and informal negotiations and its proposals and positions are adequately reflected</li></ul>                                                                                                                             | <ul style="list-style-type: none"><li>Annual ODA report to Council released, shows progress on ODA commitments (Spring 2018) together with dissemination of new FFD Report at FFD forum 2018.</li><li>Outcome reflects EU positions on updating the ODA rules and on the parameters for TOSSD.</li></ul>                        |
|      |     | <b>Latest known results (2018):</b><br>In 2017, the Commission continued to systematically monitor Member States' progress towards their Official Development Assistance (ODA) commitments. The annual report was published in April 2018 in a timely manner. OECD DAC published the final figures for the 2017 ODA data at the end of December 2018.<br>The EU ODA/GNI ratio for 2017 stood at 0.50%, down from 0.53% in 2016. EU ODA to LDCs on GNI in 2017 increased to 0.12% gaining back the level of 2013 after having remained at 0.11% for three consecutive years.<br>The EC co-chaired the international Task Force developing the statistical measure TOSSD. The EC's contribution was key to finalise the reporting instructions for Pillar I (Cross-Border Flows) of TOSSD, which will allow the launch of the first data survey in 2019. The data collected will show the concrete added value of TOSSD and help obtain international buy-in for the measure. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                 |
|      |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Target</b>                                                                                                                                                                                                                                                                                                                   |
| DIRA | PSC | Undertake the OECD-DAC Peer Review of the EU                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | The Commission supports the OECD-DAC Secretariat in the organisation of the EU Peer Review                                                                                                                                                                                                                                                                                                                                                                       | OECD-DAC Peer Review of the EU is carried out smoothly with a robust outcome                                                                                                                                                                                                                                                    |

|       |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                       |
|-------|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
|       |         | <b>Latest known results (2018):</b><br>The OECD-DAC Peer Review has successfully been conducted and concluded.                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                       |
|       |         | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                    | <b>Target</b>                                                                                                                         |
| DIR A | PSC     | Policy dialogues with non-EU DAC members and developed countries in relation to implementation of 2030 Agenda and AAAA                                                                                                                                                                                                                                                                                                                                                                                                                                              | Meetings at ministerial, high or senior level with non-EU DAC members (e.g. Canada, US, Japan, Australia, South Korea).                                                                                                                                                                                                                                                             | Dialogues take place and 2030 Agenda implementation is addressed throughout 2018                                                      |
|       |         | <b>Latest known results (2018):</b><br>DEVCO organised bilateral dialogue with Japan and South Korea.                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                       |
|       |         | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                    | <b>Target</b>                                                                                                                         |
| DIR F | EDE/DCI | Reengage in policy dialogue with more advanced developing countries in Asia                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Launch policy dialogue with China and India, support policy dialogue in GCC.                                                                                                                                                                                                                                                                                                        | Mid-2018                                                                                                                              |
|       |         | <b>Latest known results (2018):</b><br>Commissioner Mimica's mission to Beijing (November 2018) reopened policy dialogue with China and a way for concrete cooperation including in third countries. A mission of DEVCO's senior management to India in January 2019 will restart cooperation bilaterally and in third countries.                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                       |
|       |         | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                    | <b>Target</b>                                                                                                                         |
| DIR A | PSC     | Implementation of the approach "Collect More - Spend Better" as presented in the SWD (Decision N°: SWD (2015) 198) on a global level.                                                                                                                                                                                                                                                                                                                                                                                                                               | Implement actions decided in 2017 and 2016, including stronger support to the UN Tax committee; OECD revenue statistics and the PEFA secretariat: Implementation is on track for 2018.                                                                                                                                                                                              | End 2018                                                                                                                              |
|       |         | <b>Latest known results (2018):</b><br>Implementation is on track. Almost all amounts included in decisions 2017 have already been contracted.                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                       |
|       |         | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                    | <b>Target</b>                                                                                                                         |
| DIR A | PSC     | EU leading role in OECD/DAC in relation to implementation of 2030 Agenda and AAAA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | EU participation and positions for key meetings and processes                                                                                                                                                                                                                                                                                                                       | EU positions influential in DAC major meetings (e.g. SLM) and processes (e.g. "Transformation of the DAC") throughout the year        |
|       |         | <b>Latest known results (2018):</b><br>DEVCO continued to assure a leading role for the EU within DAC, through close coordination with EU DEL in Paris and through its DAC Delegate, who was also nominated DAC Vice Chair. DEVCO provided comprehensive input in all meetings and to all DAC policy and regulatory proposals (PSI, TOSSD, H-D-P nexus, etc). DEVCO, through its DAC Delegate, continued and improved EU coordination (EU and Member States) within DAC, which resulted in a better projection of EU objectives within DAC and the OECD in general. |                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                       |
|       |         | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                    | <b>Target</b>                                                                                                                         |
| DIR A | PSC     | EU leading role at the UN in relation to the implementation of the 2030 Agenda and AAAA, based on EU Member States coordinated positions.                                                                                                                                                                                                                                                                                                                                                                                                                           | <ul style="list-style-type: none"> <li>EU Member States coordinated positions agreed for key UN events such as the Financing for Development Forum and the High Level Political Forum (HLPF).</li> <li>EU positions reflected in main UN bodies, outcomes and processes, e.g. UNGA resolutions/ ensuring the UN Development System is "fit for purpose" for 2030 Agenda.</li> </ul> | Coordinated EU Member States positions reflected in UN outcomes concerning the implementation of 2030 Agenda and AAAA throughout 2018 |

|       |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
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|       |     | <b>Latest known results (2018):</b><br>DEVCO continued to work closely with EEAS and MSs proactively supporting the UN DS reform with common positions and LTT.<br>Early in 2018, DEVCO supported the preparation of EU MS common positions for the Financing for Development Forum. The 2018 Investing in Sustainable Report was launched at the 2018 Financing for Development Forum and served as common EU reference for the Financing for Development Forum. The EU ensured that EU positions were adequately reflected in the outcome document of the Forum.                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|       |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Target</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| DIR A | PSC | Strategic policy dialogue and cooperation with IFIs (WB, IMF, and other relevant IFIs) in relation to the implementation of the 2030 Agenda and AAAA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <ul style="list-style-type: none"><li>• Joint WB/DEVCO structured consultation on development and international cooperation.</li><li>• EU/WB Deep Dive on Jobs and Growth</li><li>• DEVCO-IMF Strategic Partnership Framework for Developing Countries</li><li>• EU participation in 2018 IMF/WBG Annual and Spring Meetings</li><li>• Dialogue with Islamic Development Bank</li><li>• Strategic participation and promotion of EU objectives in fora and Trust Funds with IFIs on DRM, natural resources and economic governance of extractive industry; PFM</li></ul> | <ul style="list-style-type: none"><li>• Consultation takes place in 2018</li><li>• Meeting takes place in 2018</li><li>• Activities to implement Strategic Framework, notably in context of "Collect More-Spend Better" in 2018</li><li>• EU participation, with increased coordination and cooperation among EU representatives within IFIs in 2018</li><li>• Dialogue with IDB takes place in 2018</li><li>• Active participation in Steering Committees of these fora and trust funds in 2018</li></ul> |
|       |     | <b>Latest known results (2018):</b><br>DEVCO ensured: (i) high level participation at the WBG/IMF Spring meetings and organised side events; (ii) also reviewed progress made on the deliverables from the High Level Dialogue on development with the WBG; (iii) kept working on the preparation of the next EU/WBG Deep Dive on the future of work in February 2019; (iv) prepared strategic participation in the WBG Trust Funds reform Forum to promote EU objectives, coordinated with other DGs; (v) organised the 15th Annual meeting between the EU Executive Directors at the WBG Board and the EU institutions ; and prepared for the dialogue with Arab financial institutions.<br>The IMF held a presentation, organised by DEVCO, on the Spending Needs for Achieving Selected SDGs. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|       |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Target</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| DIR A | PSC | EU engagement and contribution in G20 and G7 activities relating to implementation of 2030 Agenda and AAAA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <ul style="list-style-type: none"><li>• Participation in G20 Development Working Group (DWG) and G7 Accountability Working Group (AWG).</li><li>• Efforts to ensure coherence and synergies between the G20 and G7 processes and initiatives on Africa</li></ul>                                                                                                                                                                                                                                                                                                         | <ul style="list-style-type: none"><li>• EU views reflected in G20 and G7 development-related outcomes throughout the year</li><li>• DEVCO input to G20 and G7 initiatives on Africa (e.g. G20 Compact with Africa) coordinated with relevant Commission policies and services throughout the year</li></ul>                                                                                                                                                                                                |
|       |     | <b>Latest known results (2018):</b><br>DEVCO actively contributed to the development of the "G20 Action Plan on the 2030 Agenda" under Argentina's G20 Presidency, and the G7 accountability working group -Charlevoix progress report on women economic empowerment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|       |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Target</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

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|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DIR A<br>PSC | Structured dialogue between EU and Civil society and local authorities on the implementation of the SDGs; Debates on strategic and operational matters with Frameworks Partnership Agreements (FPAs) signatories; Strategic meeting with foundations, Member States and EU                                                                                                                                                                             | <ul style="list-style-type: none"> <li>• Policy Forum on Development</li> <li>• Partnership Forum with signatories of FPAs</li> <li>• Structure dialogue with foundations</li> <li>• Extension to 2018/2020 of the country roadmaps of EU engagement with civil society</li> </ul> | <ul style="list-style-type: none"> <li>• Q1 - one regional Forum and one global Forum; Q4 - one regional Forum</li> <li>• Partnership Forum takes place (Q2-2018)</li> <li>• First meeting with foundations (Q1-2018)</li> <li>• 55 Delegations (out of 105) have revised their country roadmap by December 2018</li> </ul> |
|              | <p><b>Latest known results (2018):</b><br/> Global PFD held in Brussels 20 – 22 March 2018.<br/> Regional PFD held in Ghent 15-16 January and Gaborone 8 – 10 October 2018.<br/> Partnership Forum held in Brussels 25-26 June 2018.<br/> Meetings related to/with foundations held in Brussels on 26 January, 19 March, and 21 September 2018.<br/> Country Roadmaps: 50 Delegations have updated their country roadmap for the period 2018-2020.</p> |                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                             |

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|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| <b>SPECIFIC OBJECTIVE 2: Under the overall objectives<sup>102</sup> of the legal bases of the main instruments, DEVCO will promote human development by supporting actions in the field of social protection, health, education and better access to decent jobs in order to ensure a solid foundation for partner countries' further development</b>                                                                                                                                                                                                                                                                                                                                                    |  |                                                                                                                              | Related to spending programmes: DCI&EDF                                                                                       |
| <b>Indicator 1*: Number of children enrolled in primary and secondary education with EU support, disaggregated by sex</b><br>This indicator – also known as total enrolment – is the number of students enrolled in any grade of primary and secondary education (lower, upper), regardless of the child's age. This is in line with SDG 4 which promoted in its target 1 a 12 year quality education for all.<br><b>Source of data:</b> EU Results Framework annual reporting                                                                                                                                                                                                                           |  |                                                                                                                              |                                                                                                                               |
| <b>Baseline<sup>103</sup>(2015)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  | <b>Interim Milestone(2018)</b>                                                                                               | <b>Target(2020)</b>                                                                                                           |
| <ul style="list-style-type: none"> <li>• Primary education: 19,447,000</li> <li>• Secondary education: 9,562,000</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  | <ul style="list-style-type: none"> <li>• Primary education: 73,993,000</li> <li>• Secondary education: 24,288,000</li> </ul> | <ul style="list-style-type: none"> <li>• Primary education: 110,257,000</li> <li>• Secondary education: 39,010,000</li> </ul> |
| <p><b>Latest known results<sup>104</sup> (2018):</b><br/> <ul style="list-style-type: none"> <li>• Primary education: 55,438,000</li> <li>• Secondary education: 22,803,000</li> </ul> 55,438,000 students were enrolled in primary education and 22,803,000 students were enrolled in secondary education with support from EU-funded interventions. The most effective route for improving learning and acquiring skills is through universal lower secondary education. With overall improvements in primary education enrolment in the last years, the ambitious milestones have not been met for 2018. Efforts will have to continue especially for primary education to reach the 2020 target.</p> |  |                                                                                                                              |                                                                                                                               |
| <p><b>Indicator 2*: Number of 1-years old immunised with EU support</b><br/> This indicator measures the number of infants who have received three doses of DPT (diphtheria, tetanus, pertussis/whooping cough) or three doses of pentavalent vaccine (= DTP + Hepatitis B and Haemophilus influenza type b), by age 1 year with EU support. Timely vaccination as per the country specific vaccination schedule will reduce infant deaths and disability.<br/> <b>Source of data:</b> EU Results Framework annual reporting</p>                                                                                                                                                                         |  |                                                                                                                              |                                                                                                                               |
| <b>Baseline<sup>105</sup> (2015)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  | <b>Interim Milestone (2018)</b>                                                                                              | <b>Target (2020)</b>                                                                                                          |

<sup>102</sup> Overall objectives: poverty reduction, human development, inclusive and sustainable growth and human rights.

<sup>103</sup> Data collected from projects and programmes that ended between July 2013 and June 2014.

<sup>104</sup> Aggregate data collected from five years of Results Reporting covering interventions which ended between 2013-2018 and a selection of interventions ongoing in 2018. Since the 2018 revision of the EU results framework the indicator refers to EU RF 2.07 Number of students enrolled in education with EU support: a) primary education, b) secondary education.

<sup>105</sup> Data collected from projects and programmes that ended between July 2013 and June 2014.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                 |                                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|------------------------------------|
| 934,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 9,014,000                       | 10,882,000                         |
| <b>Latest known results<sup>106</sup> (2018):</b> 77,060,000<br>With EU support, 77,060,000 infants under 1 year have been immunised, surpassing the 2018 milestone and the 2020 target. Immunisation is an essential component for reducing under-five mortality.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                 |                                    |
| <b>Indicator 3*: Number of births attended by skilled health personnel with EU support</b><br>This indicator measures the number of births attended by skilled health personnel (doctors, nurses or midwives) trained in providing lifesaving. Pregnancy, obstetric and post-delivery care with EU support. Quality skilled care during pregnancy and childbirth are key for the health of the baby and the mother.<br><b>Source of data:</b> EU Results framework annual reporting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                 |                                    |
| <b>Baseline<sup>107</sup> (2015)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Interim Milestone (2018)</b> | <b>Target (2020)</b>               |
| 1,160,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 11,615,000                      | 13,935,000                         |
| <b>Latest known results<sup>108</sup> (2017):</b> 19,211,000<br>With EU support, more than 19 million births have been attended by skilled health personnel, surpassing the 2018 interim milestone and the 2020 target. Attendance by properly trained health personnel with adequate equipment is key to lowering maternal and infant mortality.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                 |                                    |
| <b>Indicator 4*: Number of people who have benefitted from VET/skills development and other active labour market programmes with EU support</b><br>Developing countries of all regions are confronted with very high levels of un- and underemployment, in extremely pressing demographic contexts. In response of this situation, the EU supports effective active labour market programmes, aimed at increasing access to employment opportunities of unemployed, inactive or those aiming to improve their employment status, with a particular focus on disadvantaged groups as young people and women. The largest part of those measures is represented by Vocational Education and Training (VET) programmes which seek to improve employability by promoting more demand driven VET systems, better covering the needs and opportunities of the private sector. Other active labour market programmes include labour market intermediation and entrepreneurship promotion.<br><b>Source of data:</b> EU Results Framework annual reporting. |                                 |                                    |
| <b>Baseline<sup>109</sup> (2015)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Interim Milestone(2018)</b>  | <b>Target (2030)<sup>110</sup></b> |
| 326,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 926,000                         | 1,326,000                          |
| <b>Latest known results<sup>111</sup> (2018):</b> 1,002,000<br>The number of people reached by Vocational Education and Training (VET) and other Active Labour Market Programmes has increased to around 1 million, which exceeds the 2018 milestone. It reflects the Commission's commitment to improve the skills and employability of the un- and underemployed people in partner countries, thereby facilitating the development and competitiveness of the private sector.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                 |                                    |
| <b>Indicator 5*: Number of food insecure people receiving assistance through social transfers supported by the EU</b><br>This indicator measures the number of individuals receiving social transfers which are defined as “non-contributory, publicly funded, direct, regular and predictable resource transfers (in cash or in kind) to poor or vulnerable individuals or households, aimed at reducing their deficits in food consumption, protecting them from shocks (including economic and climatic), and, in some cases, strengthening their productive capacity.<br><b>Source of data:</b> EU Results Framework annual reporting.                                                                                                                                                                                                                                                                                                                                                                                                          |                                 |                                    |
| <b>Baseline<sup>112</sup> (2015)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Interim Milestone (2018)</b> | <b>Target (2020)</b>               |

<sup>106</sup> Aggregate data collected from five years of Results Reporting covering interventions which ended between 2013-2018 and a selection of interventions ongoing in 2018. Since the 2018 revision of the EU results framework the indicator refers to EU RF 2.05 Number of 1-year olds fully immunised with EU support.

<sup>107</sup> Data collected from projects and programmes that ended between July 2013 and June 2014.

<sup>108</sup> This result refers to the value reported for 2017. No data can be reported for 2018 since this indicator was discontinued following the 2018 revision of the EU results framework. The figures and narrative refer to aggregate data collected from five years of End-of-Project Results Reporting (EPRR) - EPRR 1 (July 2013-June 2014) to EPRR 5 (July 2017-June 2018).

<sup>109</sup> Aggregate data collected from five years of Results Reporting covering interventions which had ended between 2013-2018 and a selection which was ongoing in 2018.

<sup>110</sup> Target date set by world leaders for achieving the Sustainable Development Goals (UN).

<sup>111</sup> Aggregate data collected from five years of Results Reporting covering interventions which had ended between 2013-2018 and a selection which was ongoing in 2018. Since 2018 revision of the EU results framework, the indicator refers to EU RF 2.15 Number of people who have benefited from institution or workplace based VET/skills development interventions supported by the EU. The indicator methodology was slightly updated.

<sup>112</sup> Data collected from projects and programmes that ended between July 2013 and June 2014.



|                                                                                                                                                                                                                                                                                                                                                                                                    |     |                                                                                                                                                                                                                                                           |  |                                                     |  |               |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------|--|---------------|--|
| 988,000                                                                                                                                                                                                                                                                                                                                                                                            |     | 4,785,000                                                                                                                                                                                                                                                 |  | 6,761,000                                           |  |               |  |
| <b>Latest known results<sup>113</sup> (2017):</b> 14,159,000                                                                                                                                                                                                                                                                                                                                       |     |                                                                                                                                                                                                                                                           |  |                                                     |  |               |  |
| The number of poor or vulnerable individuals having received social transfers supported by the EU has climbed to 14,159,000, surpassing the 2018 interim milestone and the 2020 target. Efficient, sustainable and equitable social protection systems to prevent extreme poverty and build resilience will continue to be supported, in order to promote inclusive economic growth.               |     |                                                                                                                                                                                                                                                           |  |                                                     |  |               |  |
| <b>Indicator 6°: Share of EU-funded international cooperation and development assistance directed towards supporting human development</b>                                                                                                                                                                                                                                                         |     |                                                                                                                                                                                                                                                           |  |                                                     |  |               |  |
| Source of data: EU Results framework annual reporting                                                                                                                                                                                                                                                                                                                                              |     |                                                                                                                                                                                                                                                           |  |                                                     |  |               |  |
| <b>Baseline<sup>114</sup> (2014)</b>                                                                                                                                                                                                                                                                                                                                                               |     | <b>Interim Milestone(2018)</b>                                                                                                                                                                                                                            |  | <b>Target (2020)</b>                                |  |               |  |
| 15.8%                                                                                                                                                                                                                                                                                                                                                                                              |     | 19.2%                                                                                                                                                                                                                                                     |  | 20%                                                 |  |               |  |
| <b>Latest known results<sup>115</sup> (2018):</b> 18.4%                                                                                                                                                                                                                                                                                                                                            |     |                                                                                                                                                                                                                                                           |  |                                                     |  |               |  |
| By 2018, 18.4% of EU-funded international cooperation and development assistance has been committed towards supporting human development. This represents an increase by 1.5 percentage points compared to 2017 thus getting closer to the 2014-2020 target – though falling slightly short of the 2014-2018 milestone. Commitments will have to be stepped up to reach the target of 20% by 2020. |     |                                                                                                                                                                                                                                                           |  |                                                     |  |               |  |
| <b>Main outputs in 2018</b>                                                                                                                                                                                                                                                                                                                                                                        |     |                                                                                                                                                                                                                                                           |  |                                                     |  |               |  |
| <b>Important items from work programmes/financing decisions/operational programmes</b>                                                                                                                                                                                                                                                                                                             |     |                                                                                                                                                                                                                                                           |  |                                                     |  |               |  |
|                                                                                                                                                                                                                                                                                                                                                                                                    |     | <b>Output</b>                                                                                                                                                                                                                                             |  | <b>Indicator</b>                                    |  | <b>Target</b> |  |
| DIR B                                                                                                                                                                                                                                                                                                                                                                                              | DCI | AAP 2018 GPGC Human Development                                                                                                                                                                                                                           |  | AAP 2018 is adopted                                 |  | December 2018 |  |
|                                                                                                                                                                                                                                                                                                                                                                                                    |     | <b>Latest known results (2018)</b><br>The Annual Action Programme was adopted as planned.                                                                                                                                                                 |  |                                                     |  |               |  |
|                                                                                                                                                                                                                                                                                                                                                                                                    |     | <b>Output</b>                                                                                                                                                                                                                                             |  | <b>Indicator</b>                                    |  | <b>Target</b> |  |
| DIR B                                                                                                                                                                                                                                                                                                                                                                                              | DCI | Implement the first phase of the EUR 25 million programme in support of female migrant workers and victims of trafficking in South-East Asia, as the first action in Asia under the "Spotlight initiative" to eliminate violence against women and girls. |  | Approval of the inception report and work programme |  | June 2018     |  |
|                                                                                                                                                                                                                                                                                                                                                                                                    |     | <b>Latest known results (2018)</b><br>The inception report and work programme was approved in September 2018.                                                                                                                                             |  |                                                     |  |               |  |
|                                                                                                                                                                                                                                                                                                                                                                                                    |     | <b>Output</b>                                                                                                                                                                                                                                             |  | <b>Indicator</b>                                    |  | <b>Target</b> |  |
| DIR B                                                                                                                                                                                                                                                                                                                                                                                              | DCI | Launch the EUR 15 million programme in support of improving the management of remittances in Africa.                                                                                                                                                      |  | Launch of the programme                             |  | March 2018    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                    |     | <b>Latest known results (2018)</b><br>The contract was launched in December 2018.                                                                                                                                                                         |  |                                                     |  |               |  |
|                                                                                                                                                                                                                                                                                                                                                                                                    |     | <b>Output</b>                                                                                                                                                                                                                                             |  | <b>Indicator</b>                                    |  | <b>Target</b> |  |

<sup>113</sup> This result refers to the value reported for 2017. No data can be reported for 2018 because the scope of the indicator has changed in the 2018 revision of the EU results framework. The figure and narrative above refer to aggregate data collected from five years of End-of-Project Results Reporting (EPRR) - EPRR 1 (July 2013-June 2014) to EPRR 5 (July 2017-June 2018). The indicator now covers EURF 2.1 "Number of food insecure people receiving EU assistance".

<sup>114</sup> Data collected in the frame of the first reporting on the EU Results Framework (level 3).

<sup>115</sup> Data calculated in the frame of the EU Results Framework (level 3). Following the 2018 revision of the EU Results Framework the definition of the indicator was slightly amended, now also considering gender.

|         |     |                                                                                                                                                                                    |                                                                                                    |                                                                                                                                                 |
|---------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| DIR B   | DCI | Launch the EUR 12 million programme to improve programming and policy making to address mixed migration in countries affected by the Afghanistan refugee situation.                | Launch of the programme                                                                            | December 2018                                                                                                                                   |
|         |     | Latest known results (2018)<br>The programme was launched in October 2018.                                                                                                         |                                                                                                    |                                                                                                                                                 |
|         |     | Output                                                                                                                                                                             | Indicator                                                                                          | Target                                                                                                                                          |
| DIR B   | DCI | Implementation of the EUR 5 million programme in support of the UN Global Compacts processes.                                                                                      | Regional and bilateral consultations held in at least 15 developing partner countries and regions. | September 2018                                                                                                                                  |
|         |     | Latest known results (2018)<br>Under the support programme consultations in over 15 partner countries were held, bringing together multiple stakeholders, including civil society. |                                                                                                    |                                                                                                                                                 |
|         |     | Output                                                                                                                                                                             | Indicator                                                                                          | Target                                                                                                                                          |
| DIR B   | DCI | AAP 2018 GPGC Migration and Asylum.                                                                                                                                                | AAP 2018 is adopted.                                                                               | September 2018                                                                                                                                  |
|         |     | Latest known results (2018)<br>The Annual Action Programme was adopted as planned.                                                                                                 |                                                                                                    |                                                                                                                                                 |
|         |     | Output                                                                                                                                                                             | Indicator                                                                                          | Target                                                                                                                                          |
| DIR B   | DCI | Implementation of human development component of GPGC AAP 2017                                                                                                                     | Contracts/Contribution Agreements signed. Activities started.                                      | In the course of 2018                                                                                                                           |
|         |     | Latest known results (2018)<br>All actions under AAP2017 have been contracted and implementation has started during 2018.                                                          |                                                                                                    |                                                                                                                                                 |
|         |     | Output                                                                                                                                                                             | Indicator                                                                                          | Target                                                                                                                                          |
| DIR B   | DCI | Health/Education component of GPGC AAP 2018                                                                                                                                        | Adoption of the AAP 2018                                                                           | End 2018                                                                                                                                        |
|         |     | Latest known results (2018)<br>All health and education actions were adopted in a Multi-Annual Action Programme 2018-2020.                                                         |                                                                                                    |                                                                                                                                                 |
|         |     | Output                                                                                                                                                                             | Indicator                                                                                          | Target                                                                                                                                          |
| DIR B   | EDF | Health/Education parts of Intra-ACP AAP 2018                                                                                                                                       | Adoption of the AAP 2018                                                                           | End 2018                                                                                                                                        |
|         |     | Latest known results (2018)<br>All planned health and education components were adopted.                                                                                           |                                                                                                    |                                                                                                                                                 |
|         |     | Output                                                                                                                                                                             | Indicator                                                                                          | Target                                                                                                                                          |
| DIR B&C | DCI | GPGC MIP (2018-2020) <sup>116</sup>                                                                                                                                                | Adoption                                                                                           | May 2018                                                                                                                                        |
|         |     | Latest known results (2018)<br>GPGC MIP adopted as planned (Reference : C(2018) 4919 final).                                                                                       |                                                                                                    |                                                                                                                                                 |
|         |     | Output                                                                                                                                                                             | Indicator                                                                                          | Target                                                                                                                                          |
| DIR.D   | DCI | Pan-African <sup>117</sup> actions in the fields of youth empowerment, higher education, knowledge and skills                                                                      | Adoption of a financing decision for AAP 2018 of the Pan-African Programme                         | 1 AAP adopted in Q3/Q4 2018 for an indicative amount of EUR 138 million including actions in the fields of youth empowerment, knowledge, skills |

<sup>116</sup> Reference number from Decide planning: PLAN/2017/1261

<sup>117</sup> Reference number from Decide planning: 2016/DEVCO/013



|       |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                          |
|-------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       |     | <b>Latest known results (2018)</b><br>The Annual Action Programme 2018 of the Pan-African Programme was adopted on 30.10.2018 for a total amount of EUR 155.7 million. Most of the budget (EUR 90 million) will be invested in education, knowledge and skills development, with a focus on young people. A first strand will enhance skills and promote links with the private sector to improve job prospects for young Africans (EUR 27 million). The harmonisation of higher education systems will form another project (EUR 13 million). It aims to improve quality assurance and therefore facilitate the recognition of qualifications and the mobility of students. A previous phase of this initiative spurred more than 100 African universities to progress towards harmonised and more transparent curricula. The Intra-Africa Academic Mobility Scheme is also extended for a 3rd phase, supporting students and staff mobility (EUR 20 million). Since 2010, more than 120 African universities from 39 countries have already benefited from this scheme. In the knowledge area, support for the Africa Connect initiative continues (EUR 30 million). It aims to provide affordable high-capacity internet for research and education across Africa. This action has already interconnected more than 800 higher education and research institutions within Africa, increasing as well their opportunities to work with peers across the world.                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                          |
|       |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Target</b>                                                                                                                                                                                                                            |
| DIR.D | EDF | Effective implementation of the projects funded in the Horn of Africa under the “Emergency Trust Fund for stability and addressing root causes of irregular migration and displaced persons in Africa”                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <ol style="list-style-type: none"><li>1. Annual Report (assessing the results) and Annual accounts received by the Operational Committee</li><li>2. Continued support to high level political and policy dialogues, including the Partnership Framework on Migration Cooperation with Ethiopia</li><li>3. Progress in contracting. Contracting within 6 months of committed programmes adopted by the Operational Committee.</li><li>4. Efficient implementation of programmes.</li></ol> | <ol style="list-style-type: none"><li>1. February 2018</li><li>2. High level policy dialogue maintained with national and local authorities</li><li>3. 90%</li><li>4. Positive results from Result Oriented Monitoring (ROMs).</li></ol> |
|       |     | <b>Latest known results (2018)</b><br>1. Both documents were prepared and submitted to OPCOM members in February 2018.<br>2. The Partnership Framework with Ethiopia has been further supported with the formulation and implementation of a Job Compact Sector Reform and Performance Contract (EUR 50 million) and the provision of Sustainable Reintegration Support to Ethiopian Migrants (EUR 15 million). Furthermore, the level of consultation and coordination with key stakeholders, such as national and regional governments and EUTF partner countries has improved. The nature of the new actions approved during the year (two State Building and Sector Reform budget support contracts, several action to roll out the CRRF, etc.) have also helped reinforcing such dialogue.<br>3. 95% of the contracts have been signed within 6 months.<br>4. Since the start of its implementation, 18 ROM reports have been completed for the EUTF HoA (covering projects in Kenya, Uganda, Ethiopia only). Analysis of their findings concludes to a rather positive scoring on relevance (14 have relevance over average); efficiency (only 1 has a very low score); effectiveness (14 also have an above-average score) and sustainability (also 14 have an above-average score). They are general issues of delays in implementation and organisational capacities, yet the projects are generally seen as responding to the needs and with a high potential for replication. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                          |
|       |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Target</b>                                                                                                                                                                                                                            |
| DIR.D | DCI | Pan African MIP (2018–2020) <sup>118</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Adoption                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | May 2018                                                                                                                                                                                                                                 |
|       |     | <b>Latest known results (2018)</b><br>The Commission has adopted the Multiannual Indicative Programme (MIP) for the Pan-African Programme for the period 2018-2020, Commission Implementing Decision C(2018)3225, on 22.05.2018. The MIP sets out the following priorities: Political dialogue and Pan-African governance; Investing in People – education, science, technology, skills; Continental Economic Integration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                          |

<sup>118</sup> Reference number from Decide planning: PLAN/2017/126

|       |         | Output                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Target                                                                                                                                                                                                                                                                                                 |
|-------|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DIR.D | DCI/EDF | Sound use of the “Emergency Trust Fund for stability and addressing root causes of irregular migration and displaced persons in Africa” and effective and efficient implementation of adopted projects in Sahel and Lake Chad.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <ol style="list-style-type: none"><li>1. Annual Report (assessing the results) and Annual accounts received by the Operational Committee.</li><li>2. Continued support to high level political and policy dialogues</li><li>3. Progress in contracting. Contracting within 6 months of committed programmes adopted by the Operational Committee.</li><li>4. Efficient implementation of programmes.</li><li>5. Stranded and vulnerable migrants along the central Mediterranean route are assisted to return and reintegrate in their country of origin.</li><li>6. Number of migrants, or potential migrants, reached out by information campaign on migration.</li></ol> | <ol style="list-style-type: none"><li>1. February 2018</li><li>2. High level policy dialogue maintained with national and local authorities</li><li>3. 90%</li><li>4. Positive results from Result Oriented Monitoring (ROMs)</li><li>5. 7000 (West Africa)</li><li>6. 100 000 (West Africa)</li></ol> |
|       |         | <b>Latest known results (2018)</b><br>1. The annual report has been delivered to the OPCOM the 15.02.2018.<br>2. Continuous high level dialogue has been maintained with national and local authorities in Brussels and in the respective countries.<br>3. 75% of the contracts have been signed within 6 months.<br>4. 11 ROM reports have been completed for the EUTF SLC by 2018 (covering projects in Niger, Senegal, Mauritania, Mali and Chad). In 2018, 3 projects have been assessed and the overall Efficiency was considered to be positive, as well as the Sustainability. Concerning the relevance, two out of three projects had very positive scores, whilst one had poor results concerning this aspect. All projects showed to have excellent results when measuring their Effectiveness.<br>5. 27.000 stranded and vulnerable migrants have been assisted in 2018.<br>6. 170.000 migrants and potential migrants have been reached out by information campaigns in 2018 through our Joint Partnership programme with IOM. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                        |
|       |         | Output                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Target                                                                                                                                                                                                                                                                                                 |
| DIR.F | DCI     | Education Sector Reform Contracts in Southeast Asia (Myanmar EUR 221 million; Lao PDR EUR 62 million)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Adoption                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Mid-2018                                                                                                                                                                                                                                                                                               |
|       |         | <b>Latest known results (2018)</b><br>The adoption took place as planned. The Financing Agreements are to be signed beginning of 2019, including strong engagement with Member States.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                        |
|       |         | Output                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Target                                                                                                                                                                                                                                                                                                 |
| DIR.F | DCI     | Education sector reform contract in Kyrgyzstan (EUR 35.7 million) and health sector reform contract in Tajikistan (EUR 57.5 million)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Adoption                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Mid-2018                                                                                                                                                                                                                                                                                               |
|       |         | <b>Latest known results (2018)</b><br>The programme for Kyrgyzstan was adopted end 2018, the one for Tajikistan was delayed while dialogue was intensified at the Commissioner and DG level to focus on key macro-economic and PFM challenges, which subsequently moved forward.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                        |
|       |         | Output                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Target                                                                                                                                                                                                                                                                                                 |

|       |           |                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-------|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DIR.F | DCI       | Health programme in Afghanistan (EUR 80 million)                                                                                                                                                                                                                                                                                     | Adoption                                                                                                                                                                                                                                                                                                     | End 2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|       |           | Latest known results (2018)<br>The programme was adopted in September 2018. A First Financing Agreement was signed in 2018 for EUR 40 million. A new Financing Agreement will be signed in 2019 for the remaining amount.                                                                                                            |                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|       |           | Output                                                                                                                                                                                                                                                                                                                               | Indicator                                                                                                                                                                                                                                                                                                    | Target                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| DIR.F | DCI       | Budget support programme for social protection in Bangladesh (EUR 110 million)                                                                                                                                                                                                                                                       | Adoption                                                                                                                                                                                                                                                                                                     | Mid-2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|       |           | Latest known results (2018)<br>The programme was adopted in September 2018. The Financing Agreement will be signed in 2019.                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|       |           | Output                                                                                                                                                                                                                                                                                                                               | Indicator                                                                                                                                                                                                                                                                                                    | Target                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| DIR.G | Greenland | AAP 2018 on Greenland <sup>119</sup>                                                                                                                                                                                                                                                                                                 | Adoption                                                                                                                                                                                                                                                                                                     | Third quarter 2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|       |           | Latest known results (2018)<br>After Financing Agreements for 2014, 2015, 2016 and 2017, the Financing Agreement for the 2018 budget was signed with the Government of Greenland on 14 November 2018 for an amount of EUR 32.11 million. The slight delay incurred was due to the late submission of the documentation by Greenland. |                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|       |           | Output                                                                                                                                                                                                                                                                                                                               | Indicator                                                                                                                                                                                                                                                                                                    | Target                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| DIR.G | DCI       | Ongoing and new programmes in support of education and processes related to the development of social protection systems                                                                                                                                                                                                             | 1. EUROSociAL+ programme under implementation<br>2. Continued support to education in Paraguay<br>3. Continued support to the Jamaica Justice Sector Reform Implementation Plan<br>4. New “youth and social inclusion” programme in El Salvador<br>5. Continued support to the education policy of Greenland | By the end of 2018:<br>1. Various activities in place including:<br>a) implementation of a pilot "inclusion of vulnerable youth" programme in Argentina<br>b) creation of the "Mercosur winter school" for social policies.<br>2. Net inter-annual Increase of average schooling rates<br>3. 20% annual reduction of backlog in terms of service delivery of and access to Justice. Establishment of a Family Court<br>4. Signature of Financing Agreement<br>5. Annual budget support disbursement and policy dialogue |

<sup>119</sup> Reference number from Decide planning: PLAN/2017/1848

|                         |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                             |                                              |
|-------------------------|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
|                         |     | <b>Latest known results (2018)</b><br>1. EUROsociAL+ was under implementation during the whole year and the objectives were achieved.<br>2. Paraguay - Continued successful implementation of the budget support programme in the education sector. Satisfactory progresses have been achieved in the areas of access and completion of primary and secondary education, as well as quality of education. Policy credibility continues to be ensured with strengthened institutional, budgetary and performance monitoring frameworks. High quality policy dialogue has been intensified.<br>3. Continued support to the Justice Sector Reform Implementation Plan (JRIP) in Jamaica. Good progress by the Government of Jamaica recorded.<br>4. Support to the social inclusion policy in El Salvador has continued through the implementation of the budget support programme.<br>5. Greenland - Two policy dialogue meetings were held - one in Greenland (August) and one in Brussels (March). Budget support payments disbursed. |                                                                                                                             |                                              |
| Other important outputs |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                             |                                              |
|                         |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Indicator</b>                                                                                                            | <b>Target</b>                                |
| DIR.B                   | DCI | Implementation of Socieux+ the expert facility on Employment, Social Protection and Labour Standards.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Expertise support provided to 30 partner countries and organisation of 6 events on networking and knowledge sharing.        | December 2018                                |
|                         |     | <b>Latest known results (2018)</b><br>Ongoing.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                             |                                              |
|                         |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Indicator</b>                                                                                                            | <b>Target</b>                                |
| DIR.B                   | DCI | Implementation of the VET facility providing partner countries, notably countries of origin of migrants, with know-how, tools and advice in order to improve the labour market responsiveness of VET reforms, strategies and action plans.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Start the implementation of the contract signed in 2017 with implementing partners.                                         | January 2018                                 |
|                         |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Grants awarded from the call of proposals.                                                                                  | March 2018                                   |
|                         |     | <b>Latest known results (2018)</b><br>Actions under the VET Toolbox are ongoing; the contracts under the Call for Proposals will be signed early 2019.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                             |                                              |
|                         |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Indicator</b>                                                                                                            | <b>Target</b>                                |
| DIR.B                   | DCI | Implementation of the Research Facility on Inequalities to enhance the knowledge and understanding of economic and social inequalities, their drivers and underlying factors, effective policies and approaches to address and reduce them.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Implementation of the research projects selected through the call for proposals.                                            | December 2018                                |
|                         |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                             |                                              |
|                         |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Indicator</b>                                                                                                            | <b>Target</b>                                |
| DIR.B                   | DCI | Culture: International dimension of the European Year of Cultural Heritage 2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Silk Road Heritage project launched.<br>Information activities on the role of cultural heritage in development carried out. | January 2018<br><br>Throughout the year 2018 |

|       |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                               |                   |
|-------|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|-------------------|
|       |         | <b>Latest known results (2018)</b><br>The Silk Road Heritage project was officially launched at an international conference in Samarkand. Project activities that aim to strengthen capacities to safeguard cultural heritage, to raise awareness and to set cultural heritage as foundation for socio-economic development (e.g. through cultural tourism) is underway. Activities will be rolled out in Afghanistan, Iran, Kazakhstan, Kyrgyzstan, Tajikistan, Turkmenistan and Uzbekistan. |                                                                                                               |                   |
|       |         | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Indicator</b>                                                                                              | <b>Target</b>     |
| DIR B | DCI/EDF | Board and Steering Committee meetings of global initiatives: GFATM, GAVI, GPE and ECW                                                                                                                                                                                                                                                                                                                                                                                                         | Strengthened EU influence on policies and quality of implementation: EU coordination prior to Board meetings. | Twice a year each |
|       |         | <b>Latest known results (2018)</b><br>Regular coordination meetings have been held with Member States and other donors ahead of meetings within global initiatives governance structures. This has permitted a stronger voice for EU policy priorities that have been considered at global and country level.                                                                                                                                                                                 |                                                                                                               |                   |
| DIR B | DCI/EDF | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Indicator</b>                                                                                              | <b>Target</b>     |
|       |         | GPE Replenishment conference                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Coordinated EU engagement                                                                                     | February 2018     |
| DIR B | DCI/EDF | <b>Latest known results (2018)</b><br>The replenishment conference and pledges were discussed with Member States at expert and Council levels.                                                                                                                                                                                                                                                                                                                                                |                                                                                                               |                   |

**SPECIFIC OBJECTIVE 3:** Under the overall objectives of the legal bases of the main instruments and mostly by targeting the poverty reduction, DEVCO will promote the enabling vectors for inclusive and sustainable growth, notably through a stronger business environment that will maximise the contribution to poverty reduction, encourage green economy, create new and decent jobs and deeper regional integration. **Related to spending programmes: DCI&EDF**

**Indicator 1\*: Number of firms with access to credit with EU support**

This indicator refers to the use of a formal credit line (from a formal financial institution) by a private enterprise, as measured by the “number of small and medium enterprise (SMEs) with an outstanding loan”.

**Source of data:** EU Results Framework annual reporting

| Baseline <sup>120</sup> (2015) | Interim Milestone(2018) | Target(2020) |
|--------------------------------|-------------------------|--------------|
| 450                            | 11,600                  | 12,500       |

**Latest known results<sup>121</sup> (2017): 37,000**

The number of firms that gained access to credit with EU support climbed to 37,000, surpassing the 2018 interim milestone and the 2020 target. Access to financial services, including for women, for the poor and for SMEs will continue to be actively promoted, so as to tackle rising economic and social inequalities.

**Indicator 2\*: Number of countries where the business environment has improved with EU support**

This indicator measures the improvement of the business environment, and shows the quality of the business environment in a particular country. It indicates how much the regulatory environment for local entrepreneurs in each economy has changed over time in absolute terms.

**Source of data:** EU Results framework annual reporting

| Baseline <sup>122</sup> (2015) | Interim Milestone (2018) | Target (2020) |
|--------------------------------|--------------------------|---------------|
| 7                              | 28                       | 42            |

**Latest known results<sup>123</sup> (2017): 29**

<sup>120</sup> Data collected from projects and programmes that ended between July 2013 and June 2014

<sup>121</sup> This result refers to the value reported for 2017. No data can be reported for 2018 because the scope of the indicator has changed following the 2018 revision of the EU results framework. The figure and narrative above refer to aggregate data collected from five years of End-of-Project Results Reporting (EPRR) - EPRR 1 (July 2013-June 2014) to EPRR 5 (July 2017-June 2018). The related indicator is now wider in scope covering financial services: EU RF 2.13a Number of beneficiaries with access to financial services with EU support: a) firms.

<sup>122</sup> Data collected from projects and programmes that ended between July 2013 and June 2014.

<sup>123</sup> This result refers to the value reported for 2017. No data can be reported for 2018 since the indicator was discontinued following the 2018 revision of the EU results framework. The figure and narrative above refer to aggregate data collected from five years of End-of-Project Results Reporting (EPRR) - EPRR 1 (July 2013-June 2014) to EPRR 5 (July 2017-June 2018).

|                                                                                                                                                                                                                                                                                                                            |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| In 29 countries the business environment has improved with EU, slightly surpassing the interim milestone of 28 by 2018. This reflects the Commission's strong commitment to developing conducive business environment in partner countries, which is an important pre-requisite for economic growth and poverty reduction. |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                              |
| Indicator 3: Aid for trade                                                                                                                                                                                                                                                                                                 |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                              |
| The EU has committed to provide minimum levels of Aid for Trade and to report on yearly levels for accountability purposes, thereby justifying the indicator. The review of the Aid for Trade strategy foreseen in 2016 will seek to improve the impact of such flows while aligning with the new Agenda 2030.             |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                              |
| Source of data: OECD CRS                                                                                                                                                                                                                                                                                                   |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                              |
| Baseline (2007) – (year of the Aid for Trade Strategy)                                                                                                                                                                                                                                                                     |     | Target(2020)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                              |
| <ul style="list-style-type: none"><li>• EU Trade Related Assistance to developing countries: EUR 1.87 billion</li><li>• EU wider Aid for Trade to developing countries: average 2008-2010 is EUR 8 billion/year</li></ul>                                                                                                  |     | <ul style="list-style-type: none"><li>• 2 billion EUR/year</li><li>• &gt;8 billion EUR/year</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                              |
| Latest known results (2018):                                                                                                                                                                                                                                                                                               |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                              |
| Quantitative targets on Aid for Trade remained on track, as per the EU Aid for Trade Progress Report 2018:                                                                                                                                                                                                                 |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                              |
| <ul style="list-style-type: none"><li>• EU Trade Related Assistance to developing countries reached EUR 3.8 billion (EU and MS collective commitments for 2016).</li><li>• EU total Aid for Trade to developing countries reached a record-high of EUR 13.5 billion (EU and MS collective commitments for 2016).</li></ul> |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                              |
| Main outputs in 2018                                                                                                                                                                                                                                                                                                       |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                              |
| Important items from work programmes/financing decisions/operational programmes                                                                                                                                                                                                                                            |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                              |
| Output                                                                                                                                                                                                                                                                                                                     |     | Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Target                                                                                                                                                                                                                                       |
| DIR C                                                                                                                                                                                                                                                                                                                      | DCI | EIP/AgriFI operationalisation of Blending Operations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2 contracts with EDFI signed and operational                                                                                                                                                                                                 |
|                                                                                                                                                                                                                                                                                                                            |     | Latest known results (2018)<br>Done.<br>Signed in December 2017, operational since January 2018. One more contract to be signed in June 2019: A top up of EUR 20 million to the Financing Decision of the “Food and Nutrition Security and Sustainable Agriculture programme” was approved at the end of 2018 to include another blending project: the "HURUMA Fund", managed by COFIDES. This programme aims at providing access to microfinance to producer organizations and SMEs mainly in Latin America, but also in Africa, Asia and the Caribbean. |                                                                                                                                                                                                                                              |
| Output                                                                                                                                                                                                                                                                                                                     |     | Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Target                                                                                                                                                                                                                                       |
| DIR C                                                                                                                                                                                                                                                                                                                      | DCI | Operationalisation of the value chain analysis for development <sup>124</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Number of value-chain assessments launched                                                                                                                                                                                                   |
|                                                                                                                                                                                                                                                                                                                            |     | Latest known results (2018)<br>Done partially. 20 assessments were launched in 2018. Overall there are 22 ongoing and 5 in the pipeline.                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                              |
| Output                                                                                                                                                                                                                                                                                                                     |     | Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Target                                                                                                                                                                                                                                       |
| DIR D&E                                                                                                                                                                                                                                                                                                                    |     | Under the pillar 1 of EIP, identification of projects for the European External Investment Plan                                                                                                                                                                                                                                                                                                                                                                                                                                                           | New projects supported under the five investment windows of the European Fund for Sustainable Development (EFSD) and under the African Investment Platform identified as essential for the creation of decent and sustainable jobs in Africa |
|                                                                                                                                                                                                                                                                                                                            |     | By end of 2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                              |

<sup>124</sup> Value-chain analysis builds on an agreed and detailed methodology, addressing the sustainability of the value chain in its economic, social and environmental dimensions. This analysis seeks to provide the colleagues in the EU Delegations with the necessary understanding to ensure the support programmes achieve the maximum developmental impact.

|          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                              |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DIR, D&E | <b>Latest known results (2018)</b><br>In 2018, the EU signed over EUR 600 million for blending operations under the EIP for Sub-Sahara Africa, supporting projects in in Sub-Sahara Africa countries such as Liberia, The Gambia, Benin, Niger, Chad, Cameroon, Burundi, DRC, Kenya, Malawi, Uganda, Madagascar, as well as other regional and global projects. It should unlock over EUR 4 billion of public and private investment in Sub-Saharan Africa. Out of the amount endorsed for EFSD Guarantee cover by the Board in June in 2018, about EUR 720 million, or c. 90% will be available for Africa. An EU guarantee (NASIRA Risk-Sharing Facility), the first of its kind under the EU External Investment Plan, was signed in December 2018 and will use worth EUR 75 million of EU funds to leverage up to EUR 750 million of investments for entrepreneurs in Sub-Saharan Africa and the EU's southern neighbourhood. Alone this is expected to create 800,000 jobs and benefit those who usually struggle to access affordable loans, such as small and medium sized enterprises, internally displaced people, refugees, returnees, women and young people.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                              |
|          | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Target</b>                                                                                                                                                |
|          | National EPAs implementation plans / jobs and growth partnership: compacts (Africa)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <ol style="list-style-type: none"> <li>1. % of EPAs implementation plans / jobs &amp; growth compacts agreed with National Authorities</li> <li>2. New decisions including aid for trade in countries who are implementing an EPA/jobs &amp; growth compacts</li> <li>3. Measures to support EPA plans/ jobs &amp; growth compacts implementation,</li> <li>4. New decisions contributing to scaling-up private and public investments in low-carbon, climate-resilient green economy (circular economy).</li> </ol> | <ol style="list-style-type: none"> <li>1. Increase in 2018</li> <li>2. Increase in 2018</li> <li>3. Increase in 2018</li> <li>4. Increase in 2018</li> </ol> |
|          | <b>Latest known results (2018)</b><br>1. The entry into force of the EU- West Africa regional EPA requires the signature of the agreement by the 16 West African countries and the ratification by at least two-third of them. Up to now, all the EU and West Africa countries have signed the agreement with the exception of Nigeria. Mauritania and Gambia signed in 2018. The position of Nigeria has not changed. To continue enjoy custom preference, Côte d'Ivoire and Ghana signed interim EPA. Côte d'Ivoire has committed itself to start tariff dismantlement in 2019. The work on Jobs and Growth Compacts initiated in 2017 made notable progress. After the adoption of the Africa-EU Alliance for Africa the draft JGCs were revised to include a stronger forward-looking section including the four strands of the Alliance (investment climate, de-risking, market-building, education and skills-building. As agreed they are living documents. No formal adoption process is planned.<br>2. The EUR 5 million programme supported by the EU, which is under preparation, underpins this process. Also the EU is funding a study requested by Côte d'Ivoire to measure the impact of the interim EPA on regional economic integration.<br><b>Central Africa:</b><br>1. 4 JGCs prepared (Cameroon, Republic of Congo, Gabon and São Tomé e Príncipe), of which 2 discussed with National Authorities (Cameroon, Republic of Congo)<br>2. one for Cameroon<br>3. one for Cameroon<br><b>Southern Africa, Indian Ocean:</b><br>Work on EPA implementation ongoing via RIP funding for ESA and SADC EPA parties, through increased dialogue and support.<br>1. 13 JGCs prepared, of which 11 discussed with national authorities (Botswana, Eswatini, Lesotho, Madagascar, Malawi, Mozambique, Namibia, South Africa, Zambia and Zimbabwe).<br>3. Measures under the RIP for ESA EPA available. Measures for SADC EPA under the RIP available (except South Africa). |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                              |



|         |         | Output                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Target                                                                                                                |
|---------|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| DIR D&E | EDF/DCI | Under the pillars 2 and 3 of the EIP, starting the regional facility under the RIP for East Africa, Southern Africa and the Indian Ocean                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <ul style="list-style-type: none"><li>Decision on the revised RIP EA-SA-IO, including a new cross-regional action on prosperity and jobs, adopted.</li><li>Financing decision creating under the EIP the technical assistance facility for prosperity and jobs adopted</li></ul>                                                                                                                                                                                        | <ul style="list-style-type: none"><li>Q2 2018</li><li>Q2 2018</li></ul>                                               |
|         |         | <b>Latest known results (2018)</b><br>The RIP for Eastern and Southern Africa and the Indian Ocean has been revised, introducing new actions on jobs and prosperity. Decision has been adopted in June 2018. As a follow-up to that decision multiple consultations have started on preparing the set-up of a Technical Assistance Facility, for which a decision has not yet been adopted.<br>Identification of regional facility for Central Africa under RIP ongoing in 2018.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                       |
|         |         | Output                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Target                                                                                                                |
| DIR D&E | EDF/DCI | Effective implementation of the EPAs - West Africa                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <ol style="list-style-type: none"><li>Formulation of the 'Programme d'Appui à la Compétitivité du Cameroun' under the NIP and the 'Regional Economic Integration Programme' under the 11<sup>th</sup> EDF RIP for Central Africa, which could support some of the accompanying measures of the interim EPA to be defined by Cameroon</li><li>Adoption of EPAs implementation plans in Ghana and Ivory Coast</li><li>New decisions including aid for trade/EPA</li></ol> | <ol style="list-style-type: none"><li>As per 2018 pipeline</li><li>By end 2018</li><li>Last quarter of 2018</li></ol> |
|         |         | <b>Latest known results (2018)</b><br>1. Done for Cameroon. The identification of the Regional Economic Integration Programme was launched.<br>Implementation of EU-ESA EPA and EU-SADC EPA continued according to plan.<br>Work on EPA implementation ongoing via RIP funding for ESA and SADC EPA parties, through increased dialogue and support.<br>2. The entry into force of the EU- West Africa regional EPA requires the signature of the agreement by the 16 West African countries and the ratification by at least two-third of them. Up to now, all the EU and West Africa countries have signed the agreement with the exception of Nigeria. Mauritania and Gambia signed in 2018. The position of Nigeria has not changed. To continue enjoy custom preference, Côte d'Ivoire and Ghana signed interim EPA. Côte d'Ivoire has committed itself to start tariff dismantlement in 2019.<br>3. The EUR 5 million programme supported by the EU, which is under preparation, underpins this process. Also the EU is funding a study requested by Côte d'Ivoire to measure the impact of the interim EPA on regional economic integration. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                       |
|         |         | Output                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Target                                                                                                                |
| DIR D&E | EDF/DCI | Growth and job creation: Measures or new decisions contributing to decent jobs creation & sustainable and inclusive growth                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Implementation of measures or new decisions according to the pipeline                                                                                                                                                                                                                                                                                                                                                                                                   | By end 2018                                                                                                           |



|       |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                     |
|-------|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
|       |     | <b>Latest known results (2018)</b><br>East and Horn of Africa:<br>Throughout 2018 work progressed on fine-tuning the draft Jobs and Growth Compacts (JGCs), following consultations with thematic colleagues and relevant DGs. After the adoption of the Africa-EU Alliance for Africa the draft JGCs were revised to include a stronger forward-looking section including the four strands of the Alliance (investment climate, de-risking, market-building, education and skills-building). In the meantime Delegations were instructed to conduct dialogue with the Government, private sector, IFIs and Member States on the basis of the draft JGCs.<br>In the other regions of Africa, Job and Growth Compacts guide the preparation of new programmes. All planned new decisions on growth and job creation are approved according to plan, except for VET Gabon and VET Botswana as well as the regional integration programme for Central Africa that were delayed to 2019.                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                     |
|       |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                     | <b>Target</b>                                                                                       |
|       |     | Starting the implementation of Regional Programmes in West Africa contributing to strengthen economic competitiveness, job creation and investment.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <ul style="list-style-type: none"> <li>Signature of the financing agreements of a) the 8 first phase countries of the competitiveness programme, b) the trade facilitation and c) fiscal transition programmes</li> <li>Adoption of financing decisions on improving competitiveness of the 8 second phase countries, and the competitiveness observatory</li> </ul> | <ul style="list-style-type: none"> <li>First semester 2018</li> <li>Second semester 2018</li> </ul> |
| DIR.D | EDF | <b>Latest known results (2018)</b><br>By October 2018 all the financing agreements of the 1 <sup>st</sup> Phase of the West Africa Competitiveness Program were signed (including the 8 country components and the regional component). Most of these countries are now negotiating the contracts with the implementing agencies. In October 2018, the first steering committee of the program was held in Abuja, bringing together all the stakeholders to discuss and advance on the next steps of the implementation.<br>The Trade Facilitation program is also significantly advanced and implementation is currently ongoing. The 1 <sup>st</sup> Steering Committee with all the stakeholders was held in September 2018, where the first annual work plan (2019) was agreed.<br>Finally, the financing agreement for the Fiscal Transition program was countersigned in August 2018 by both UEMOA and ECOWAS. The contract for the component with OCDE is about to be finalized and the call for tenders for the implementation of the second component has already launched in December 2018. |                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                     |
|       |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                     | <b>Target</b>                                                                                       |
| DIR.F | DCI | Investment country-allocations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Addenda to Investment Facilities                                                                                                                                                                                                                                                                                                                                     | End 2018                                                                                            |
|       |     | <b>Latest known results (2018)</b><br>No addenda are signed in the framework of the investment Facilities. Nonetheless, the consumption has been followed-up throughout the year and is on track.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                     |
|       |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                     | <b>Target</b>                                                                                       |
| DIR.F | DCI | Support ASEAN regional integration and high-level dialogue, with triangular cooperation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Launch                                                                                                                                                                                                                                                                                                                                                               | End 2018                                                                                            |
|       |     | <b>Latest known results (2018)</b><br>Several triangular initiatives were launched with Laos and Singapore (PFM and education) throughout the year. The new E-READI facility allows for substantive policy dialogue and intra-ASEAN cooperation in currently 13 areas. The new partnership facility allows for incubating new triangular cooperation initiatives. Moreover, a next EU-ASEAN dialogue on sustainable development is planned in 2019.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                     |
|       |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                     | <b>Target</b>                                                                                       |
| R     | C   | Central Asia Invest programmes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Adoption                                                                                                                                                                                                                                                                                                                                                             | End 2018                                                                                            |

|                              |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                 |
|------------------------------|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                              |         | <b>Latest known results (2018)</b><br>The programmes were adopted end 2018. A call for proposal will be launched mid 2019 and a PAGoDA will be signed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                 |
|                              |         | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Indicator</b>                                                                                                                                                                                                                                                                           | <b>Target</b>                                                                                                                                                                                                                                                                                                                                   |
| DIR.F                        | DCI     | Regional programme for Central Asia (jobs, private sector development, investment, growth and connectivity)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Adoption                                                                                                                                                                                                                                                                                   | End 2018                                                                                                                                                                                                                                                                                                                                        |
|                              |         | <b>Latest known results (2018)</b><br>The programme was adopted end 2018, with a focus on the following sectors : trade, rule of law, disaster reduction, investment and energy.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                 |
|                              |         | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Indicator</b>                                                                                                                                                                                                                                                                           | <b>Target</b>                                                                                                                                                                                                                                                                                                                                   |
| DIR.G                        | EDF/DCI | Promotion of deeper regional integration in Central America.<br><br>Promotion of deeper regional integration in the Caribbean.<br><br>Promotion of infrastructure development at regional level.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <ul style="list-style-type: none"><li>• INTEC programme under implementation</li><li>• New programmes in support of EPA and CSME</li><li>• Extending the geographical outreach of both the Latin America and Caribbean blending facilities (LAIF and CIF)</li></ul>                        | <ul style="list-style-type: none"><li>• New common trade procedures and mechanisms are put in place in national legislative frameworks</li><li>• Two programmes approved</li><li>• Beginning of implementation of:<br/>a first project in Argentina (waste management sector)<br/>b) geothermal project in Eastern Caribbean with CDB</li></ul> |
|                              |         | <b>Latest known results (2018)</b> <ul style="list-style-type: none"><li>• INTEC programme was signed in 2017 and has started implementation and started developing common procedures and mechanisms.</li><li>• New regional programmes in support of EPA (EUR 21 million) and CSME (EUR 10.3 million) have been approved by end 2018 and will start their implementation by mid-2019.</li><li>• LAIF and CIF:<br/>a) for the first LAIF project in Argentina (Jujuy, waste management sector) the EIB loan was signed in March 2018 and the technical assistance started in September 2018.<br/>b) A new CIF operation (EUR 13.3 million) has been approved by end 2018 for Barbados in the energy sector, with EUR 54 million of expected investments generation. The loan will be signed in March 2019. A new initiative for a first blending project in Haiti is in the pipeline as well and approved by the TAM in December 2018 (post-hurricane reconstruction).</li></ul> |                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                 |
| <b>Other important items</b> |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                 |
|                              |         | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Indicator</b>                                                                                                                                                                                                                                                                           | <b>Target</b>                                                                                                                                                                                                                                                                                                                                   |
| DIR.C                        | EDF/DCI | Enhanced EU support to green economy<br>Switch to Green flagship initiative in full operation<br>Scaling up of green economy investments under the EIP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <ul style="list-style-type: none"><li>• Technical document spelling out EU's approach to international cooperation on green economy adopted</li><li>• New GPGC contribution supporting green business access to finance adopted</li><li>• 1 project coordination event organised</li></ul> | End 2018                                                                                                                                                                                                                                                                                                                                        |
|                              |         | <b>Latest known results (2018)</b><br>Done. <ul style="list-style-type: none"><li>• Reference document on green economy approved by DEVCO management and published in September 2018</li><li>• New financial allocation to green economy action approved under GPGC AAP 2018</li><li>• 1 annual project coordination meeting organised in December 2018</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                 |
|                              |         | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Indicator</b>                                                                                                                                                                                                                                                                           | <b>Target</b>                                                                                                                                                                                                                                                                                                                                   |

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| DIR C                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                     | EFSD guarantee agreement with FIs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <ul style="list-style-type: none"><li>• Signature of agreements, leveraging funds</li><li>• TA to support concrete investment projects</li><li>• Work on improving business environment to enable concrete investment has started</li></ul> | <ul style="list-style-type: none"><li>• 3-5 agreements, leverage rate of 11</li><li>• First TA projects launched</li><li>• About 5 countries in Africa</li></ul> |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                     | Technical assistance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                             |                                                                                                                                                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                     | Regulatory changes, structured dialogue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                             |                                                                                                                                                                  |
| <b>Latest known results (2018)</b><br>Partially done:<br>28 Guarantees approved on the basis of the Proposed Investment Programmes submitted by the financial institutions. One guarantee agreement contract was signed in December 2018 with FMO (NL) for the implementation of NASIRA (addressing access to finance of women, youth, Migrants, Refugees, Returnees and Internally Displaced People).<br>The EFSD Guarantee of up to EUR 75 million, is expected to leverage total investment of between EUR 0.5 and EUR 1 billion.<br>Guarantee agreements negotiations with the financial institutions continued together with TA contracts. Following the launch of the Sustainable Business for Africa Platform (SB4A) platform, dialogue started at country level with Delegations. |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                             |                                                                                                                                                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Indicator</b>                                                                                                                                                                                                                            | <b>Target</b>                                                                                                                                                    |
| DIR C                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | DCI/EDF (Intra ACP) | Dialogue with FAO and IFAD in view of using FAO's technical investment facility and IFAD's smallholders investment fund (SIF) in relation to the EIP in agriculture and agro-industry                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Meetings with FAO and IFAD dedicated to these issues and follow up actions / initiatives.                                                                                                                                                   | Rolling process during 2018                                                                                                                                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                     | <b>Latest known results (2018)</b><br>Done.<br>AgrIntel contract with FAO's Investment Centre was signed in November 2018. Under this contract, FAO will advise the Commission on the sustainability of agri-food investments co-financed by the EU. Proposed institutionalisation of strategic dialogue with IFAD in 2019, with first meeting envisaged for 15 March 2019, and thereafter on an annual basis at services level, led by DEVCO and including relevant COM services (such as AGRI, SANTE or RTD). Every two years it could include a political presence. Location would alternate between Brussels and Rome.                                                                                                                                                                          |                                                                                                                                                                                                                                             |                                                                                                                                                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Indicator</b>                                                                                                                                                                                                                            | <b>Target</b>                                                                                                                                                    |
| DIR C                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | EDF/DCI             | Mainstreaming Digitalisation for Development (D4D)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Guidance notes introducing digital components into programmes / projects in various focal sectors (health, agriculture, education etc.) to be used by national/regional stakeholders during preparation of their actions issued.            | Mid-2018                                                                                                                                                         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                     | <b>Latest known results (2018)</b><br>Delayed.<br>The elaboration of guidance notes on how to best integrate digital components into programmes and projects was postponed to 2019.<br>In 2018, a series of studies and other work streams on digitalisation as an enabler in other sectors (energy, eGovernance, agriculture, education, health) was launched. Preliminary findings of the energy-digital nexus study fed into the AAP 2018 action on the energy-digital nexus and into the preparation of the Digital Energy Facility (DEF). The first D4D Multi-stakeholder Group meeting was organised to launch the sectoral dialogue on D4D and was followed-up by technical sub-sectoral groups meetings (on connectivity, digital skills, digital entrepreneurship and digital as enabler). |                                                                                                                                                                                                                                             |                                                                                                                                                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Indicator</b>                                                                                                                                                                                                                            | <b>Target</b>                                                                                                                                                    |

|       |         |                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                     |                                                                                |
|-------|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| DIR C | EDF/DCI | EIP "Sustainable Cities" and "D4D" investment windows                                                                                                                                                                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>Communication campaign to inform private sector on the EIP modalities initiated and web-portal ("one stop shop") implemented.</li> <li>Pipeline of potential projects with private sector participation developed</li> </ul> | <ul style="list-style-type: none"> <li>Early 2018</li> <li>End 2018</li> </ul> |
|       |         | <b>Latest known results (2018)</b><br>Done.<br>Throughout the year, DEVCO contributed to the dissemination and discussion of opportunities for advancing urban finance through the EIP. This included organising a dedicated EIP Cities event at the World Urban Forum, Malaysia, events at the info-point, attending COP to present EU support to one of the Pipeline of Potential Projects (PIP), RECIDE. |                                                                                                                                                                                                                                                                     |                                                                                |

|                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                 |                      |                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------|------------------------------------------|
| SPECIFIC OBJECTIVE 4: Under the overall objectives of the legal bases of the main instruments, DEVCO will promote the inclusive and sustainable development particularly by supporting sectors that have a strong multiplier impact on developing countries' economies and contribute to protecting the planet from environmental degradation, including climate change mitigation and adaptation, sustainable agriculture and energy. |                                 |                      | Related to spending programme(s) DCI&EDF |
| <b>Indicator 1*: Number of hectares of protected areas managed with EU support</b>                                                                                                                                                                                                                                                                                                                                                     |                                 |                      |                                          |
| This indicator seeks to reflect progress made in terms of in situ biodiversity conservation, trying to focus on the share of this progress that can be attributed to an EU contribution.                                                                                                                                                                                                                                               |                                 |                      |                                          |
| <b>Source of data:</b> EU Results Framework annual reporting                                                                                                                                                                                                                                                                                                                                                                           |                                 |                      |                                          |
| <b>Baseline<sup>125</sup> (2015)</b>                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Interim Milestone(2018)</b>  | <b>Target (2020)</b> |                                          |
| 13,785,000                                                                                                                                                                                                                                                                                                                                                                                                                             | 25,278,000                      | 32,820,000           |                                          |
| <b>Latest known results<sup>126</sup> (2018): 53,508,000</b>                                                                                                                                                                                                                                                                                                                                                                           |                                 |                      |                                          |
| More than 53 million hectares of protected areas have been managed with EU support. This result reflects actions taken to more effectively ensure that "ecosystems are resilient and continue to provide essential services" (as stated in the mission of the Strategic Plan for Biodiversity 2011-2020 of the Convention on Biological Diversity (CBD)).                                                                              |                                 |                      |                                          |
| <b>Indicator 2*: Agricultural and pastoral ecosystems where sustainable land management practices have been introduced with EU support (in hectares)</b>                                                                                                                                                                                                                                                                               |                                 |                      |                                          |
| The indicator refers to the total number of hectares where, with support from the EU, farmers will have adopted sustainable land management practices aimed at reverting soil erosion, enhancing fertility, increasing biodiversity, improving water management or reducing chemical inputs.                                                                                                                                           |                                 |                      |                                          |
| <b>Source of data:</b> EU Results framework annual reporting                                                                                                                                                                                                                                                                                                                                                                           |                                 |                      |                                          |
| <b>Baseline<sup>127</sup>(2015)</b>                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Interim Milestone (2018)</b> | <b>Target (2020)</b> |                                          |
| 2,883,000                                                                                                                                                                                                                                                                                                                                                                                                                              | 3,470,000                       | 3,834,000            |                                          |
| <b>Latest known results<sup>128</sup> (2018): 4,152,000</b>                                                                                                                                                                                                                                                                                                                                                                            |                                 |                      |                                          |
| On around 4.2 million hectares of land, the EU has supported the adoption of sustainable land management practices aimed at reverting soil erosion, enhancing fertility, increasing biodiversity, improving water management or reducing chemical inputs. The latest known result exceeds the 2018 milestone of 3.47 million hectares of land.                                                                                         |                                 |                      |                                          |
| <b>Indicator 3*: Number of women of reproductive age and children under 5 benefitting from nutrition related programmes with EU support</b>                                                                                                                                                                                                                                                                                            |                                 |                      |                                          |

<sup>125</sup> Data collected from projects and programmes that ended between July 2013 and June 2014.

<sup>126</sup> Aggregate data collected from five years of Results Reporting covering interventions which had ended between 2013-2018 and a selection which was ongoing in 2018. Since the 2018 revision of the EU results framework, the indicator name is EU RF 2.23 a) Areas of terrestrial and freshwater ecosystems under a) protection with EU support (ha). The indicator methodology was slightly updated but not substantially changed.

<sup>127</sup> Data collected from projects and programmes that ended between July 2013 and June 2014.

<sup>128</sup> Aggregate data collected from five years of Results Reporting covering interventions which had ended between 2013-2018 and a selection which was ongoing in 2018. In the 2018 revision of the EU RF, the indicator methodology was slightly updated but not substantially changed. It now refers to EU RF 2.04 Agricultural and pastoral ecosystems where sustainable management practices have been introduced with EU support (ha).

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |                                 |             |             |                                    |             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------|-------------|-------------|------------------------------------|-------------|
| <p>This is an output indicator, providing a count of the number of women in reproductive age and adolescent girls (age range based on national definitions) and Infants and children under 5 years of age, benefiting from EU funded nutrition programmes during the reporting year. Such programmes target children and women, have specific nutrition objectives, and outcomes contributing to nutrition.</p> <p><b>Source of data:</b> EU Results Framework annual reporting</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |                                 |             |             |                                    |             |
| <b>Baseline<sup>129</sup>(2015)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  | <b>Interim Milestone (2018)</b> |             |             | <b>Target (2020)</b>               |             |
| 4,544,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  | 16,445,000                      |             |             | 24,379,000                         |             |
| <p><b>Latest known results<sup>130</sup> (2018):</b> 17,787,000</p> <p>5,811,000 for year 2018 – 17,787,000 over period 2013-2018.</p> <p>117,787,000 women and children under 5 have benefitted from nutrition related programmes with EU support in the reporting period 2013-2018. This reflects the EU’s efforts in supporting partner countries in reducing stunting by at least 7 million by 2025 and exceeds the 2018 milestone of 16,445,000. It is also bringing us closer to reaching the 2020 target.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |                                 |             |             |                                    |             |
| <p><b>Indicator 4’: SDG2.2.1 Prevalence of stunting among children under five years of age</b></p> <p>By addressing stunting (chronic under-nutrition), children mortality is reduced and children are able to better grow, learn and lead a productive life. This will contribute to break the circle of poverty and contribute to inclusive economic growth.</p> <p><b>Source of data:</b> SDG Global Database</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |                                 |             |             |                                    |             |
| <b>Baseline<sup>131</sup> (2014)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  | <b>Interim Milestone</b>        |             |             | <b>Target (2030)<sup>132</sup></b> |             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  | <b>2016</b>                     | <b>2017</b> | <b>2018</b> |                                    | <b>2019</b> |
| 32.2% (including graduated countries)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  | 23.6%                           | 22.6 %      | 21.7 %      | 20.8 %                             | 20%         |
| 36.2% (excluding graduated countries)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |                                 |             |             |                                    |             |
| All World: 23.8%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |                                 |             |             |                                    |             |
| <p><b>Latest known results<sup>133</sup> (2018):</b> 22.2%</p> <p>Worldwide average prevalence of stunting of children aged below five years (%) stands at 22.2. It is thus on track to towards the 2030 target.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |                                 |             |             |                                    |             |
| <p><b>Indicator 5*: Kilometres of transmission/distribution lines built or upgraded with EU support.</b></p> <p>Guidance on Transmission and distribution lines: Transmission, distribution, and sub-transmission are typical categories for power transmission infrastructure at different voltage levels. Given the diversity of partner countries ‘power systems, sub-transmission   in one country could be called transmission   in another country. For this reason, the indicator should be reported only as transmission. Power transmission infrastructure is considered distribution   if the lines connect transformers that directly supply households. Any line with a higher voltage than these distribution lines should be considered transmission, regardless of whether it is called sub-transmission   in the country in question.</p> <p>Guidance on upgraded: For the purposes of this indicator, upgraded is defined as any work directed to sustain or extend the usable life of existing transmission, or to increase the rated capacity of such lines (i.e., by increasing conductor size or adding more conductors or circuits).</p> <p><b>Source of data:</b> EU Results Framework annual reporting</p> |  |                                 |             |             |                                    |             |
| <b>Baseline<sup>134</sup>(2015)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  | <b>Interim Milestone (year)</b> |             |             | <b>Target (2020)</b>               |             |
| 1.300                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  | 5.240                           |             |             | 7.840                              |             |

<sup>129</sup> Data collected from projects and programmes that ended between July 2013 and June 2014.

<sup>130</sup> Aggregate data collected from five years of Results Reporting covering interventions which had ended between 2013-2018 and a selection which was ongoing in 2018 Following the 2018 revision of the EU results framework, the indicator now refers to EU RF 2.02 Number of women of reproductive age, adolescent girls and children under 5 reached by nutrition related interventions supported by the EU. The indicator methodology was slightly updated but not substantially changed

<sup>131</sup> Data calculated as part of Level 1 of the EU Results Framework. Values for this indicator cover countries receiving support through EDF, DCI and Greenland Instrument. Countries graduated from bilateral cooperation: Argentina, Brazil, Chile, China, Costa Rica, India, Indonesia, Iran, Kazakhstan, Malaysia, Maldives, Mexico, Panama, Thailand, Uruguay, Venezuela.

<sup>132</sup> Target for 2025: the EU committed to meet at least 10% of the World Health Assembly's global target to reduce stunting of 70 million children by 2025, pledging to reduce this number by at least 7 million.

<sup>133</sup> Data taken from Global SDG database, referring to 2017 for the region World (extracted in December 2018). Due to a change in methodology following the 2018 revision of the EU results framework, the latest known result is not comparable with the baseline values

<sup>134</sup> Data collected from projects and programmes that ended between July 2013 and June 2014.

|                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| <b>Latest known results<sup>135</sup> (2017):</b> 11,000                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                  |
| 11,000 kilometers of transmission and distribution lines have been built or upgraded with EU support, exceeding the interim milestone of 5,240 kilometers. This reflects EU efforts to promote access to secure and affordable energy. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                  |
| <b>Indicator 6°: Amount and share of EU-funded international cooperation and development assistance contributing to climate change (adaptation and mitigation)</b>                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                  |
| <b>Source of data:</b> EU Results framework annual reporting                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                  |
| <b>Baseline<sup>136</sup>(2014)</b>                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Interim Milestone (2018)</b>                                                                                                                                                                                                                                                                                                                                                                                                | <b>Target (2020)</b>                                                                                                             |
| 11.4%                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 18.3%                                                                                                                                                                                                                                                                                                                                                                                                                          | 20%                                                                                                                              |
| <b>Latest known results<sup>137</sup> (2018):</b> 20.3%                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                  |
| The share of EU-funded international cooperation and development assistance contributing to climate change (adaptation and mitigation) is at 20.3% as of 2018. The 2020 target has thus nearly been met in advance.                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                  |
| <b>Main outputs in 2018</b>                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                  |
| <b>Important items from work programmes/financing decisions/operational programmes</b>                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                  |
| <b>Output</b>                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Target</b>                                                                                                                    |
| DIR C<br>DCI/EDF                                                                                                                                                                                                                       | Enhanced integration of environment and climate change across all instruments and sectors of EU international cooperation and development, for an effective implementation of the 2030 Agenda and Paris Agreement                                                                                                                                                                                                                                                                                                               | <ul style="list-style-type: none"><li>• Share of EU programmes that integrate environment as a significant or main objective (based on Rio marking).</li><li>• Level of climate related commitments (as a share of total commitments).</li><li>• Launching of the Poverty-Environment Action for Sustainable Development Goals</li></ul>                                                                                       | <ul style="list-style-type: none"><li>• 25 % by 2018 and beyond</li><li>• 25% by 2018 and beyond</li><li>• By end 2018</li></ul> |
|                                                                                                                                                                                                                                        | <b>Latest known results (2018)</b><br>Done but target partially met.<br>At the end of 2017, 26.8% of DEVCO's total commitments were allocated to climate relevant actions. This represents a significant progress towards the 20% target established by the EU for the 2014-2010 programming period.<br>Initial estimates for 2018 suggest a decrease of such spending performance to around 20% of total commitments. Increased efforts should continue, also in view of the next MFF, in which the target is of at least 25%. |                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                  |
| <b>Output</b>                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Target</b>                                                                                                                    |
| DIR C<br>DCI/EDF                                                                                                                                                                                                                       | Enhance policy dialogue on biodiversity and ecosystems and their role in decent job creation, climate change, poverty reduction and peace                                                                                                                                                                                                                                                                                                                                                                                       | <ul style="list-style-type: none"><li>• Key policy documents produced in 2018 (studies on biodiversity in various regions)</li><li>• A study produced on the interactions between wildlife trafficking and insecurity to contribute to programming</li><li>• Development of an holistic approach combining biodiversity conservation, economic opportunities, renewable energies, peace and stability in Eastern DRC</li></ul> | <ul style="list-style-type: none"><li>• 2018</li><li>• First semester 2018</li><li>• 2018</li></ul>                              |

<sup>135</sup> This result refers to the value reported for 2017. No data can be reported for 2018 since this indicator was discontinued following the 2018 revision of the EU results framework. The figure and narrative above refer aggregate data collected from five years of End-of-Project Results Reporting (EPRR) - EPRR 1 (July 2013-June 2014) to EPRR 5 (July 2017-June 2018).

<sup>136</sup> Data collected in the frame of the first reporting on the EU Results Framework (level 3).

<sup>137</sup> Data calculated in the frame of the EU Results Framework (level 3).

|       |     |                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                             |
|-------|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       |     | <b>Latest known results (2018)</b><br>Done.<br>The study 'Larger than Tigers' (strategic approach for biodiversity conservation in Asia) was published in May 2018.<br>The study on the nexus conservation-security will be finalised by mid-2019.                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                             |
|       |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Target</b>                                                                                                                                                                                                                                               |
| DIR C | DCI | Strengthened regional nexus policy dialogues                                                                                                                                                                                                                                                                                                 | <ul style="list-style-type: none"> <li>• Formulation of nexus policy recommendations</li> <li>• Identification of an indicative list of nexus priority projects</li> </ul>                                                                                                                                                                                                                                                                                | 4 <sup>th</sup> quarter 2018                                                                                                                                                                                                                                |
|       |     | <b>Latest known results (2018)</b><br>Partially done (started).<br>Preliminary discussions with partner organisations and institutions are ongoing for the identification of priority projects.                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                             |
|       |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Target</b>                                                                                                                                                                                                                                               |
| DIR C | DCI | Strengthen implementation of the Forest Law Enforcement, Governance and Trade (FLEGT)                                                                                                                                                                                                                                                        | <ol style="list-style-type: none"> <li>1. Strategic and implementation plan of the FLEGT action Plan</li> <li>2. New VPAs initialling<sup>138 139</sup></li> <li>3. Investments in forestry through blending facilities</li> <li>4. Number of countries integrating forest in their NDCs through EU support.</li> <li>5. Number of coordination meeting with Member States</li> </ol>                                                                     | <ol style="list-style-type: none"> <li>1. SWD envisaged to be transmitted by the Commission 1<sup>st</sup> quarter 2018</li> <li>2. 2 by 1<sup>st</sup> semester 2018</li> <li>3. 1 project by 2018</li> <li>4. 6 by 2018</li> <li>5. 2 per year</li> </ol> |
|       |     | <b>Latest known results (2018)</b><br><ol style="list-style-type: none"> <li>1. Launch of Inter-service consultation refused by SEC GEN</li> <li>2. 2 VPAs initialled</li> <li>3. 1 investment project awaiting final approval</li> <li>4. Achieved</li> <li>5. FLEGT Ad Hoc Expert Group: one meeting in April, one in September</li> </ol> |                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                             |
|       |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Target date</b>                                                                                                                                                                                                                                          |
| DIR D | EDF | Implementation of the measures in support of cooperative management of the environmental resources in the Nile basin, in the Okavango basin and in Lake Tanganyika.                                                                                                                                                                          | <ol style="list-style-type: none"> <li>1. Adoption of a financing decision for the regional programme on transboundary water management in the Lake Tanganyika basin and start of implementation</li> <li>2. Launch of the tender procedure and award of grants for the project supporting natural resource management in the Okavango basin</li> <li>3. Signature of delegation agreement with GIZ for management of the Nile basin programme</li> </ol> | <ol style="list-style-type: none"> <li>1. Q1 2018</li> <li>2. Q2 2018</li> <li>3. Q1 2018</li> </ol>                                                                                                                                                        |
|       |     | <b>Latest known results (2018)</b><br><ol style="list-style-type: none"> <li>1. Financing Decision has been adopted.</li> <li>2. a tender procedure for services was launched and the contract has been signed and is ongoing.</li> <li>3. Contribution agreement with GIZ has been signed and project is under implementation.</li> </ol>   |                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                             |
|       |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Target</b>                                                                                                                                                                                                                                               |

<sup>138</sup> Reference numbers from Decide planning: PLAN/2017/1247 and PLAN/2017/1246 for the Signing and conclusion of the FLEGT VPA between the EU and Honduras

<sup>139</sup> Reference numbers from Decide planning: PLAN/2017/1245 and PLAN/2017/1244 for the Signing and conclusion of the FLEGT VPA between the EU and Guyana



|                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                        |                                                                                                     |
|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| DIR D&E<br>DCI/EDF | Regional and bilateral programmes in West, Central and Southern Africa and Indian Ocean region contributing to natural resources protection, strengthening Resilience, Food Security and Nutrition.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <ul style="list-style-type: none"><li>Committed, contracted and paid amounts related to those programs.</li><li>Adoption of the financing decisions of the Natural Resources, Pastoralism and Resilience/ Food Security/ Nutrition programmes in Western and Central Africa.</li></ul> | <ul style="list-style-type: none"><li>As per 2018 forecasts</li><li>As per 2018 forecasts</li></ul> |
|                    | <b>Latest known results (2018)</b><br><b>West Africa:</b><br>The decisions of the West African Agro ecological Intensification Program (EUR 8.2 million) and the Management and restauration of forest ecosystems in West Africa (EUR 20 million) were adopted.<br><b>Central Africa:</b><br>1. A rider of 9 million euro to the regional programme ECOFAC (preservation of fragile ecosystems) was adopted.<br>2. A top up of 25 million euros to the DRC NIP focal sector “environment and sustainable agriculture” was adopted.<br>3. A top up of 20 million to the NIP health programme in DRC with a strong nutrition focus was adopted.<br><b>Southern Africa and Indian Ocean:</b><br>1. Contract with KfW EUR 40 million regarding the Social Protection Programme in 2018.<br>2. Madagascar has received EUR 3 million in 2018 under PRO-ACT for food crisis prevention measures.<br>3. EUR 2 million for food security and nutrition targeted to the south of Madagascar, due to the El Niño drought.<br>4. Budget increase rider of EUR 12 million to the on-going “Support to the sustainable commercialisation of Zambia's smallholder farmers' programme" in Zambia. The rider will provide a dedicated support for business-oriented small and medium scale fish farmers. |                                                                                                                                                                                                                                                                                        |                                                                                                     |
| <b>Output</b>      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Indicator</b>                                                                                                                                                                                                                                                                       | <b>Target</b>                                                                                       |
| DIR D&E<br>DCI/EDF | Regional Energy projects within the African Infrastructure facility (AFIF), the African Investment Facility (AfIF) and the EIP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Implementation of adopted energy projects and identification of new bankable regional energy projects in Western and Central Africa                                                                                                                                                    | 2018                                                                                                |
|                    | <b>Latest known results (2018)</b><br><b>West Africa:</b><br>In 2018, the 33MWp solar power plant of Zagtouli (Burkina Faso), co-financed by the EU, became fully operational. EU is currently co-financing 5 other solar power plants in West Africa: Gorou Banda et Agadez au Niger, Defissol au Benin, Odienné in Côte d’Ivoire and Bauchi in Nigeria. In total, EU funds are contributing to an additional solar power production in West Africa of 206MWp. In addition, the EU supports a number of energy projects targeting isolated rural areas through solar individual and home systems and hybridization of off-grid electrification systems, in countries like The Gambia, Mali, Ghana, Côte d’Ivoire and Senegal.<br><b>Central Africa:</b><br>Two new projects approved: electrical interconnection between Cameroon and Chad, and regional grid improvement with substation in Burundi.                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                        |                                                                                                     |
| <b>Output</b>      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Indicator</b>                                                                                                                                                                                                                                                                       | <b>Target</b>                                                                                       |
| DIR F<br>DCI/EDF   | Implementation of the EU-Pacific Marine Partnership (EUR 35 million)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Sign PAGODA                                                                                                                                                                                                                                                                            | Early-2018                                                                                          |
|                    | <b>Latest known results (2018)</b><br>The signature of the PAGODA took place in the margins of the Pacific Islands Forum Leaders’ Meeting in Nauru in September 2018. The purpose of the EU-Pacific Marine Partnership is to support sustainable management and development of fisheries for food security and economic growth, while addressing climate change resilience and conservation of marine biodiversity in the Pacific region. Implementation started at the end of 2018.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                        |                                                                                                     |
| <b>Output</b>      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Indicator</b>                                                                                                                                                                                                                                                                       | <b>Target</b>                                                                                       |



|       |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                |
|-------|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DIR F | DCI     | Promote sustainability in Asia-Pacific through Switch Asia, ASEAN Green Cities and Investment Facilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Launch                                                                                                                                                                                                                                                                                                                                   | Mid-2018                                                                                                                                                                                                                                                                                                                                                                       |
|       |         | <b>Latest known results (2018)</b><br>A new SWITCH Asia action was adopted end of 2018 (EUR 47 million) covering both Asia and Central Asia, extending the Sustainable Consumption and Production Facility to Central Asia. Sustainability is mainstreamed in Connectivity Strategy and regional programmes with ASEAN (E-READI and ARISE Plus). The ASEAN Green Cities initiative has been postponed to 2019.<br>The Investment Facilities have proven to be a useful tool for green investments in the region as well, as illustrated for example by the China Green Growth Dialogue Fund, which was signed with KfW in 2018.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                |
| DIR F | DCI     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                         | <b>Target</b>                                                                                                                                                                                                                                                                                                                                                                  |
|       |         | Support to the energy sector in Iraq                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Launch programme                                                                                                                                                                                                                                                                                                                         | First quarter 2018                                                                                                                                                                                                                                                                                                                                                             |
| DIR G | DCI/EDF | <b>Latest known results (2018)</b><br>The programme was adopted in October 2018 and the contract was signed in December.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                |
|       |         | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                         | <b>Target</b>                                                                                                                                                                                                                                                                                                                                                                  |
| DIR G | DCI/EDF | On-going and new climate actions, including in the energy sector.<br><br>Promotion of the LRRD approach and resilience building in the Caribbean.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <ul style="list-style-type: none"> <li>• EUROCLIMA+ in full implementation</li> <li>• Combination of budget support and blending in Bolivia</li> <li>• Sustainable Energy project in Cuba under full implementation</li> <li>• Coordinate all tools and resources, including through the Caribbean Disaster management Agency</li> </ul> | <ul style="list-style-type: none"> <li>• Climate action grants awarding process finalised and on demand provision of climate services TA</li> <li>• Programme Financing Agreement signed and start of implementation</li> <li>• Contracts linked both to direct and indirect management in place</li> <li>• New resources of approximately EUR 50 million mobilised</li> </ul> |
|       |         | <b>Latest known results (2018)</b> <ul style="list-style-type: none"> <li>• EUROCLIMA+: 35 projects for climate action were approved and activities for climate services (climate governance) have started. One example is the provision of assistance for the reformulation of NDCs for Ecuador.</li> <li>• In Bolivia, an action has been approved to support Sanitation in small communities and water resilience in cities and one large scale intervention to improve cities' resilience to water shortages.</li> <li>• The Financing Agreement for the Sustainable Energy Project in Cuba has been signed on 9 May 2018. The post-signature ratification process of the Cuban Government has been finalised. Contracting is expected to be finalised in the first half 2019.</li> <li>• Building upon and/or complementing humanitarian intervention, eight new actions in the area of rehabilitation, reconstruction and resilience have been adopted under Envelope B: Antigua and Barbuda (EUR 5.3 million - housing); Dominica (EUR 11 million - reconstruction); St. Kitts and Nevis (EUR 2.4 million - renewable energy); Cuba (EUR 4 million - reconstruction); Anguilla (EUR 2.8 million – Education); Montserrat (0.32 million - multi-sector) and Sint Maarten and BVI (EUR 7 million and 2 million - emergency shelters, under adoption). At regional level, a new Resilience Building Facility was created (EUR 27.7 million). Under the Shock Absorption Mechanism EUR 8.6 million has been mobilised to support economic and social recovery in Dominica. A EUR 14 million individual measure was approved under the Caribbean Regional Indicative Programme in support of CDEMA and the National Emergency Commission (Comisión Nacional de Emergencias, CNE) in the Dominican Republic. Within the Caribbean Investment Facility, over EUR 33 million have been approved for three new complementary actions, including a post-disaster and climate change resilience action in Dominican Republic focused on housing and reconstruction (EUR 17.44 million). Under bilateral programmes, support has been provided on environment, climate change, renewable energy and energy efficiency in Belize (EUR 14 million), Dominica (EUR 2.62 million) and St Kitts and Nevis (EUR 5 million), adding to the already support provided to the sector in Barbados, Cuba, Guyana, Jamaica, Saba, St Eustatius for a total of around EUR 95 million.</li> </ul> |                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                |

| Other important outputs |         |                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                  |                  |
|-------------------------|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| Output                  |         |                                                                                                                                                                                                                                                                                                                                                                                                 | Indicator                                                                                                                                                                        | Target date      |
| DIR.B                   | All     | Implementation of EU resilience <sup>140</sup> action plan 2013-2020                                                                                                                                                                                                                                                                                                                            | Throughout 2018                                                                                                                                                                  | Rolling Process  |
|                         |         | Latest known results (2018)<br>Resilience Action Plan continuing to be implemented in line with earlier decisions.                                                                                                                                                                                                                                                                              |                                                                                                                                                                                  |                  |
| Output                  |         |                                                                                                                                                                                                                                                                                                                                                                                                 | Indicator                                                                                                                                                                        | Target date      |
| DIR.C                   | DCI/EDF | Programme related to Global Public Goods and Challenges, including Food, Environment, Energy and Climate Change                                                                                                                                                                                                                                                                                 | Annual Action Programme (AAP) adopted                                                                                                                                            | Q4 2018          |
|                         |         | Latest known results (2018)<br>Done: adopted on 29 November 2018 (Reference: C(2018) 8063 final).                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                  |                  |
| Output                  |         |                                                                                                                                                                                                                                                                                                                                                                                                 | Indicator                                                                                                                                                                        | Target date      |
| DIR.C                   | DCI     | Enhancing and integrating ElectriFI support under the EIP                                                                                                                                                                                                                                                                                                                                       | Establishment of at least 4 country specific windows under ElectriFI.<br>Support at least 20 new sustainable energy access investments under ElectriFI.                          | End 2018         |
|                         |         | Latest known results (2018)<br>Done. 5 ElectriFI country windows were established in 2017/2018.<br>Partially done. Several market studies have been launched to better target investments in the existing ElectriFI Windows and to assess the opportunity of opening further ElectriFI Windows.                                                                                                 |                                                                                                                                                                                  |                  |
| Output                  |         |                                                                                                                                                                                                                                                                                                                                                                                                 | Indicator                                                                                                                                                                        | Target date      |
| DIR.C                   | DCI     | Implementation of the Women and sustainable energy initiative.                                                                                                                                                                                                                                                                                                                                  | Launch and implementation of contracts signed under the Call for proposals finalised in 2017.                                                                                    | on-going process |
|                         |         | Latest known results (2018)<br>Done. A total of 3 grant contracts were signed for a cumulative amount of over EUR 18 million, for an implementation period of five years which started in 2018. The initiative is implemented in 9 Sub-Saharan countries (Kenya, Sierra Leone, Uganda, Burkina Faso, Ethiopia, Malawi, Mali, Niger, Senegal) and in Honduras.                                   |                                                                                                                                                                                  |                  |
| Output                  |         |                                                                                                                                                                                                                                                                                                                                                                                                 | Indicator                                                                                                                                                                        | Target date      |
| DIR.C                   | DCI     | Implementation of the Covenant of Mayors programmes                                                                                                                                                                                                                                                                                                                                             | Scaling up the initiative's outreach, visibility and impact by committing more local authorities beyond pilot cities and develop links with financing facilities and frameworks. | End 2018         |
|                         |         | Latest known results (2018)<br>Done. In 2018, three Delegation Agreements were concluded with AFD, GIZ and AECID for providing support to the Covenant of Mayors initiative in Sub-Saharan Africa.<br>DEVCO contributed to discussions with Covenant of Mayors in the context of their role in the EIP where the Covenant of Mayors is linked to some of the proposals from a city perspective. |                                                                                                                                                                                  |                  |
| Output                  |         |                                                                                                                                                                                                                                                                                                                                                                                                 | Indicator                                                                                                                                                                        | Target date      |

<sup>140</sup> Reference number from Decide planning: PLAN/2016/96

|         |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                    |
|---------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| DIR C   | DCI | Climate change: Support to developing countries' efforts to reduce emissions and engage in low-carbon, climate-resilient development, in order to mitigate the negative effects of climate change.                                                                                                                                                                                                                                                                                                                                                                                                                     | Number of developing countries supported by DEVCO for climate action in the context of their Nationally Determined Contributions (NDCs) through GCCA+, global initiatives and intra-ACP programmes.<br>At least 6 new country-programmes and 6 regional programmes adopted and 1 global initiative supported.<br>At least 55 countries and 8 regions and sub-regions covered in total.                                                                                                                                        | End 2018           |
|         |     | <b>Latest known results (2018)</b><br>Done. For the second year and in line with the Paris Agreement and the implementation of Nationally Determined Contributions (NDCs), GCCA+ supports 2 mitigation-specific actions (Nigeria and Côte d'Ivoire). 8 other new country programmes have been adopted under GCCA+, mainly on adaptation in the most vulnerable countries, i.e. SIDS and LDCs (Cambodia, Djibouti, Maldives, Myanmar, Senegal and 3 Caribbean countries: Cuba, Dominican Republic and Trinidad & Tobago).<br>This effort brings to more than 70 the number of GCCA+ countries for the period 2007-2018. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                    |
| DIR D&E | EDF | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Target date</b> |
|         |     | Continued Efficient response and prevention to/of food and nutrition security crises                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <ol style="list-style-type: none"> <li>1. % of committed sustainable agriculture and food security actions in accordance with the pipeline</li> <li>2. Assessments of continued food security &amp; climate change trends</li> <li>3. Assessments of trends linking (un)sustainable land management and migration</li> <li>4. Assessment of impact on forced displacement in the target countries and region</li> <li>5. Donor coordination meetings with humanitarian partners (coherence of response DEVCO/ECHO)</li> </ol> | Increase in 2018   |

**Latest known results (2018)****West Africa:**

As in previous years EDF funds in West African countries continued to be committed in agriculture and food security. In 2018 a total amount of EUR 158 million were approved in Sector Budget Support in Mali, Senegal and Chad (130 million) and in other project interventions (Mauritania and Nigeria).

Other interventions from the EU Trust Fund for the Sahel and the Pro Act thematic programme also supported the sector in 2018. For example the EUTF support amounted to EUR 70 million with the Emergency programme for the stabilisation of the G5 frontiers.

Food Security and Climate change trends continued to be assessed through the RPCA (Food Crisis prevention Network in West Africa). EUTF projects also continued to monitor closely migration trends. ECHO and DEVCO regularly meet in particular on preventing and responding to food crises. Nexus exercises for having humanitarian and development working in contiguum (as opposed to continuum) are ongoing in Chad and Nigeria are being selected as a pilot case. Humanitarian and Development partners continued to closely collaborate. The Groupe de Dakar, a group of main development and humanitarian donors, UN agencies and NGOs continue to regularly meet.

**Central Africa:**

2. Continued and ongoing, in particular in DRC and CAR
3. Ongoing (migration including IDPs, refugees and returnees)
4. Ongoing
5. Ongoing, in particular for CAR, DRC and Cameroon

**Southern Africa and Indian Ocean:**

2. Monthly assessments and ongoing, in particular in Mozambique, Malawi, Madagascar, Zimbabwe and Lesotho.
3. Not relevant for SAIO region
4. Not relevant for SAIO region
5. Ongoing, in particular for Mozambique, Malawi Madagascar, Zimbabwe and Lesotho.

**SPECIFIC OBJECTIVE 5: Under the overall objectives<sup>141</sup> of the legal bases for the main instruments DEVCO will promote democracy, human rights, rule of law, gender equality and empowerment of women, the economic and social inclusion of vulnerable groups, support the civil society and local authorities.** Related to spending programmes: DCI, EDF, EIDHR

**Indicator 1\*: Number of human rights defenders who have received EU support**

Defending Human Rights Defenders (HRDs) is a key priority and the EU has committed to continue supporting HRDs under the EIDHR (in the Regulation itself as well as under action 9 of the EU Action Plan on Human Rights and Democracy adopted by the Council in July 2015).

**Source of data:** EU Results Framework annual reporting

| Baseline <sup>142</sup> (2015) | Interim Milestone (2018) | Target (2020) |
|--------------------------------|--------------------------|---------------|
| 32,000                         | 184,000                  | 248,000       |

**Latest known results<sup>143</sup> (2017):** 138,000

138,000 human rights defenders have received EU support.

**Indicator 2\*: Number of elections supported by the EU where the electoral process is perceived by independent observers as free and fair<sup>144</sup>**

The EIDHR actions in support of electoral processes support the UN Declaration of principles for international election observation, endorsed by the EU. They are implemented in cooperation with other bodies experienced in electoral observation and other kinds of support to maintain standards, develop observation capacity and make best use of resources.

**Source of data:** EU Results Framework annual reporting

<sup>141</sup> Overall objectives : poverty reduction, human development, inclusive and sustainable growth and human rights

<sup>142</sup> Data collected from projects and programmes that ended between July 2013 and June 2014.

<sup>143</sup> This result refers to the value reported for 2017. No data can be reported for 2018 because the scope of the indicator has changed following the 2018 revision of the EU results framework. The figure and narrative above refer to aggregated data collected from five years of End-of-Project Results Reporting (EPRR) - EPRR 1 (July 2013-June 2014) to EPRR 5 (July 2017-June 2018).

<sup>144</sup> This indicator is implemented at Delegation level and by the FPI.

| Baseline <sup>145</sup> (2015)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Interim Milestone (2018)                | Target(2020)                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|------------------------------|
| 19                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 31                                      | 39                           |
| <b>Latest known results<sup>146</sup> (2018): 38</b><br>The EU has supported 38 elections at national, regional and local level, where the electoral process was perceived by independent observers as free and fair. The EU remains committed to promoting democracy, as articulated in Article 21 of the Treaty on EU. Democratic and inclusive institutions are essential preconditions for stability and sustainable development.                                                                                                                                       |                                         |                              |
| <b>Indicator 3*: Number of people directly benefitting from legal aid programmes supported by the EU</b><br><b>Source of data:</b> EU Results Framework annual reporting                                                                                                                                                                                                                                                                                                                                                                                                    |                                         |                              |
| Baseline <sup>147</sup> (2013)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Interim Milestone (2018)                | Target(2020)                 |
| 372,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 606,000                                 | 762,000                      |
| <b>Latest known results<sup>148</sup> (2018): 1,849,000</b><br>Legal aid programmes supported by the EU have benefitted 1,849,000 people, surpassing the 2018 interim milestone and the 2020 target. Beneficiaries of such programmes include individuals who received legal information, advice and assistance or benefitted from legal representation, as well as legal aid practitioners (providers) trained or otherwise supported. Such programmes are essential in promoting access to justice for all – and in particular the poor and vulnerable groups of society. |                                         |                              |
| <b>Indicator 4': SDG 5.5.1 Proportion of seats held by women in national parliaments</b><br>Women face several obstacles to participating in political life. Structural barriers through discriminatory laws and institutions still limit women's option to run for office. Capacity gaps mean women are less likely than men to have the education, contacts and resources needed to become effective leaders. The EU supports activities to overcome these barriers and promote the democratic participation of women and men in the political decision making process.   |                                         |                              |
| <b>Source of data:</b> SDG Global Database                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                         |                              |
| Baseline (2011) <sup>149</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Interim Milestone (2018)                | Target (2020)                |
| 18.4% (including graduated countries)<br>20.0% (excluding graduated countries)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Actuals 2018                            | Actual 2020                  |
| <b>Latest known results<sup>150</sup> (2018): 23.4%</b><br>Women's representation in parliament has followed a positive trend over the past years, reflected in an overall increase in parliamentary seats held by women to 23.4%.                                                                                                                                                                                                                                                                                                                                          |                                         |                              |
| <b>Indicator 5: Number of States that have signed and ratified international and regional conventions and related optional protocols</b><br>Human rights are contained in 27 core international conventions. Not all countries have ratified all of these conventions, therefore denying their legality at national level.                                                                                                                                                                                                                                                  |                                         |                              |
| <b>Source of data:</b> OHCHR Treaty Bodies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                         |                              |
| Baseline (2013)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Interim Milestone (2014-2017 cumulated) | Target (2014 2020 cumulated) |
| 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 40                                      | 70                           |
| <b>Latest known results (2018):</b><br>47 countries have signed 15 to 18 of the international and regional conventions, 88 countries have signed between 10 and 14, 57 countries have signed 5 to 9 conventions and 6 countries signed between 0-4 conventions                                                                                                                                                                                                                                                                                                              |                                         |                              |

<sup>145</sup> Data collected from projects and programmes that ended between July 2013 and June 2014.

<sup>146</sup> This result refers to the value reported for 2017. No data can be reported for 2018 because the scope of the indicator has changed following the 2018 revision of the EU results framework. The figures and narrative above refer to aggregated data collected from five years of End-of-Project Results Reporting (EPRR) - EPRR 1 (July 2013-June 2014) to EPRR 5 (July 2017-June 2018). The indicators in the revised EURF refers to EURF 2.24 "Number of countries supported by the EU to conduct elections and/or improve their electoral process"

<sup>147</sup> Data collected from projects and programmes that ended between July 2013 and June 2014.

<sup>148</sup> Aggregate data collected from five years of Results Reporting covering interventions which had ended between 2013-2018 and a selection which was ongoing in 2018.

<sup>149</sup> Data calculated as part of Level 1 of the EU Results Framework. Values for this indicator cover countries receiving support through EDF, DCI and Greenland Instrument. Countries graduated from bilateral cooperation: Argentina, Brazil, Chile, China, Costa Rica, India, Indonesia, Iran, Kazakhstan, Malaysia, Maldives, Mexico, Panama, Thailand, Uruguay, Venezuela.

<sup>150</sup> Data taken from Global SDG database, referring to 2018 for the region World (extracted in December 2018). Due to a change in methodology following the 2018 revision of the EU results framework, the latest known result is not comparable with the baseline values.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                              |                                                                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| (source OHCHR)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                              |                                                                                      |
| <b>Indicator 6: Number of countries belonging to the Democracy Pilot Countries which have improved their V-DEM Electoral Democracy Index</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                              |                                                                                      |
| The initiative on democracy in pilot countries is a priority stemming from the Agenda for Action from the 2009 Council Conclusions on democracy support, in particular in pilot countries. In the pilot countries that have already been identified, the EU is deepening its cooperation to strengthen democracy. The aim is to make democracy work for citizens. 'Varieties of Democracy' (V-Dem) is a new approach developed by more than 50 scholars worldwide to conceptualising and measuring democracy.                                                                                                                                          |                                                                                              |                                                                                      |
| Source of data: V-Dem                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                              |                                                                                      |
| <b>Baseline<sup>151</sup> (2015)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                              | <b>Target (2020)</b>                                                                 |
| N.A.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                              | 5                                                                                    |
| <b>Latest known results (2018):</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                              |                                                                                      |
| Data for 2018 will only become available in April 2019.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                              |                                                                                      |
| In 2017, it was 52.4% of 21 the pilot countries (1 <sup>st</sup> and 2 <sup>nd</sup> generation of countries improved their V-DEM electoral democracy index (source V-DEM). So 11 countries improved their index.                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                              |                                                                                      |
| <b>Indicator 7°: Proportion of EU-funded cooperation and development initiatives promoting gender equality and women's empowerment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                              |                                                                                      |
| Source of data: EU Results Framework annual reporting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                              |                                                                                      |
| <b>Baseline (2014)<sup>152</sup></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Interim Milestone (2018)</b>                                                              | <b>Target (2020)</b>                                                                 |
| 31.3%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 74.3%                                                                                        | 85%                                                                                  |
| <b>Latest known results (2018): 68.4%</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                              |                                                                                      |
| The progress in achieving the GAP 85% target in development cooperation continues even if it is slowing down - perhaps because the quick gains have been made - leaving the hard work ahead of us. Difficult sectors such as environmental protection, urban development or migration, or complex new aid modalities such as blending operations and private sector partnerships, require different approaches for becoming fully inclusive for women and men, but the work on preparing new guidance for these new challenges continue and the achievement of the 2020 target set in the latest Gender Action Plan 2016-2020 is still fully in reach. |                                                                                              |                                                                                      |
| <b>Main outputs in 2018</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                              |                                                                                      |
| <b>Important items from work programmes/financing decisions/operational programmes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                              |                                                                                      |
| <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                              | <b>Indicator</b>                                                                     |
| DIR.A/B/C                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | DCI                                                                                          | <b>Target</b>                                                                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | CSO-LA Multiannual Indicative Programme and Multiannual Action Plan 2018-2020 <sup>153</sup> | Adoption                                                                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Support to regional and global CSO networks, monitoring CSO FPAs.                            | Signature and implementation of grants with FPA (reserve list of Call for Proposals) |
| Q1 2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                              |                                                                                      |
| Q2 2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                              |                                                                                      |
| MIP and MAAP 2018-2020 which contains DEAR activities was adopted. The call for proposals covering the allocations 2018, 2019 and 2020 was launched in July 2018.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                              |                                                                                      |
| The CSO-LA MIP was adopted in Q1. Instead of a Multiannual Action Plan 2018-2020, an Annual Action Plan for LAs for 2018 was adopted in Q4. A Multiannual Action Plan covering the years 2019-2020 will be adopted in Q4 of 2019.                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                              |                                                                                      |
| FPAs were signed with social partners (ITUC and IOE) while grants were provided to 10 FPAs signatories.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                              |                                                                                      |
| <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                              | <b>Indicator</b>                                                                     |
| DIR.B                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | EIDHR                                                                                        | <b>Target</b>                                                                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | EIDHR MIP (2018 – 2020)                                                                      | Adoption                                                                             |
| May 2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                              |                                                                                      |
| <b>Latest known results (2018)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                              |                                                                                      |
| Institutional delays were encountered and a revised Financial Regulation adopted in August 2018, all of these made that the MIP for EIDHR was adopted in October 2018.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                              |                                                                                      |
| <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                              | <b>Indicator</b>                                                                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                              | <b>Target</b>                                                                        |

<sup>151</sup> No baseline and interim milestone defined as the pilot was launched prior to the baseline year.

<sup>152</sup> Data collected in the frame of the first reporting on the EU Results Framework (level 3).

<sup>153</sup> Reference number from Decide planning: PLAN/2017/1260

|        |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                    |            |
|--------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| DIR B  | EIDHR | EIDHR Annual Action programme <sup>154</sup>                                                                                                                                                                                                                                                                                                                                                                                                                    | Commitment of the 2018 EIDHR Annual / Multiannual Action Programme | Q2 2018    |
|        |       | <b>Latest known results (2018)</b><br>Institutional delays were encountered and a revised Financial Regulation adopted in August 2018, all of these made that the MAAP 2018-2020 for EIDHR was adopted in October 2018.                                                                                                                                                                                                                                         |                                                                    |            |
| Output |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Indicator                                                          | Target     |
| DIR B  | EIDHR | Contracting of Global Parliamentary Strengthening Programme                                                                                                                                                                                                                                                                                                                                                                                                     | Signature of the contract                                          | Q4 2018    |
|        |       | <b>Latest known results (2018)</b><br>The contract for Global Parliamentary Strengthening was signed in December 2018 in accordance with new contribution agreement templates.                                                                                                                                                                                                                                                                                  |                                                                    |            |
| Output |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Indicator                                                          | Target     |
| DIR B  | EIDHR | EIDHR 2018 Global Call for Proposals                                                                                                                                                                                                                                                                                                                                                                                                                            | Publication of the Call                                            | Q3 2018    |
|        |       | <b>Latest known results (2018)</b><br>The Global call for proposals EIDHR 2018, covering three lots, was launched in November 2018.                                                                                                                                                                                                                                                                                                                             |                                                                    |            |
| Output |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Indicator                                                          | Target     |
| DIR B  | EIDHR | EIDHR 2017 Global Call for Proposals                                                                                                                                                                                                                                                                                                                                                                                                                            | Completion of the Call and signature of related grant contracts    | Q4 2018    |
|        |       | <b>Latest known results (2018) :</b><br>The Global Call 2017 was completed toward the end of 2018, all contracts, both at Headquarters and Delegation level, were signed, 27 contracts in total.                                                                                                                                                                                                                                                                |                                                                    |            |
| Output |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Indicator                                                          | Target     |
| DIR B  | EIDHR | Annual support to the International Criminal Court                                                                                                                                                                                                                                                                                                                                                                                                              | Signature of contract                                              | Q2 2018    |
|        |       | <b>Latest known results (2018)</b><br>The new annual contribution for the ICC was secured, the contract was signed once the funding was made available during the third trimester of 2018.                                                                                                                                                                                                                                                                      |                                                                    |            |
| Output |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Indicator                                                          | Target     |
| DIR B  | EIDHR | EIDHR Human Rights Crisis Facility                                                                                                                                                                                                                                                                                                                                                                                                                              | Negotiation and signature of contracts                             | Q1-Q4 2018 |
|        |       | <b>Latest known results (2018)</b><br>The 2017 allocation for projects in crisis situations or countries was fully contracted, 5 new contracts were concluded.                                                                                                                                                                                                                                                                                                  |                                                                    |            |
| Output |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Indicator                                                          | Target     |
| DIR B  | EIDHR | Global Campus of Universities for Human Rights and Democracy                                                                                                                                                                                                                                                                                                                                                                                                    | Negotiation and signature of contract                              | Q3 2018    |
|        |       | <b>Latest known results (2018)</b><br>The new annual contribution for the Global Campus was secured, the contract was signed once the funding was made available during the third trimester of 2018, many discussions took place on the level of the EU contribution.                                                                                                                                                                                           |                                                                    |            |
| Output |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Indicator                                                          | Target     |
| DIR B  | EIDHR | EIDHR Emergency Fund for Human Rights Defenders at risk                                                                                                                                                                                                                                                                                                                                                                                                         | Signature of contract                                              | Q3 2018    |
|        |       | <b>Latest known results (2018)</b><br>Under the two complementary Human Rights Crisis Facilities (emergency grants managed in close collaboration with UNOPS and more comprehensive support package with ProtectDefenders): continuation was ensured with extensions and signature of a new 12 months contracts with UNOPS. At the same time a call for proposals was launched for the continuation of the comprehensive support package from end 2019 onwards. |                                                                    |            |

<sup>154</sup> Reference number from Decide planning: PLAN/2017/1836



|       |              | Output                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                  | Target                                                             |
|-------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| DIR B | EIDHR        | RBA and Gender Mainstreaming Facility                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Contracting and launching of the facility                                                                                                                                                                                                                                                                                                                                                                                                  | Q1 2018                                                            |
|       |              | <b>Latest known results (2018)</b><br>From January to June 6 additional trainings were delivered in country by the existing facility. A new facility was put in place in June 2018 following a new approach as gender mainstreaming and right based approach have been put together in one training package. In October and November, the first training under this new approach were delivered in Zimbabwe and Ethiopia. The new team is now also fully operational in its support to DEVCO B for the quality reviews.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                    |
|       |              | Output                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                  | Target                                                             |
| DIR B | DCI/GPGC/EDF | Contributions to Multi-Donor Trust Fund established by the UN to support the "Spotlight Initiative"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1.</b> Implementation of the specific action programme for safety and decent work conditions for migrant workers in ASEAN countries<br><b>2.</b> Identification and contracting of specific programmes on femicide in Latin America and sexual and gender-based violence in Africa (countries to be defined)<br><b>3.</b> By the end of 2018, more actions will be defined, to cover domestic violence in Caribbean and Pacific regions | <b>1.</b> Q1 2018<br><b>2.</b> Q2 and Q3 2018<br><b>3.</b> Q4 2018 |
|       |              | <b>Latest known results (2018)</b><br>Since the launch of the Spotlight Initiative in September 2017, funding was secured in 2018 for both the ACP region and the Latin America region and in December contracts were signed which covers activities in 8 African countries and 5 Latin-American countries for which implementation will start in 2019. It was achieved in close collaboration with Geographic Directorates, EU Delegations and the United Nations, both in New York and at field level. The ASEAN project which was signed end of 2017 showed progress during 2018 and the two regional programmes for both Africa and Latin-America will be finalised early 2019. For the Pacific and the Caribbean regions, funding was secured, contracting and start of the implementation should materialize in 2019.<br>During 2018, a lot of work was also carried out in the organisation of events (for example Latin-America launch at UNGA) and to mobilize EU Member States and other donors. |                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                    |
|       |              | Output                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                  | Target                                                             |
| DIR B | DCI/GPGC     | Call for proposal Gender Equality "Preventing Sexual and Gender Based Violence against Women and Girls in Developing Countries" <sup>155</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Evaluation of the proposals and contracting                                                                                                                                                                                                                                                                                                                                                                                                | Q1 and Q2 2018                                                     |
|       |              | <b>Latest known results (2018)</b><br>The call was finalised during the last trimester of 2019 with the signature of 6 contracts, mainly in Africa. This number also includes a contract signed with PANZI in DRC, the organisation of Nobel Prize Winner Dr Mukwege.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                    |
|       |              | Output                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                  | Target                                                             |
| DIR B | DCI/GPGC     | Call for Proposals Child Rights                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Launch of the call for proposals                                                                                                                                                                                                                                                                                                                                                                                                           | Q1 2018                                                            |
|       |              | <b>Latest known results (2018)</b><br>The call "Quality alternative care for children and de-institutionalisation" was launched and finalized in 2018 through the signature in December 2018 of 5 grant contracts, all at Delegation level (Armenia, Georgia, Myanmar, Burundi and Cambodia)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                    |
|       |              | Output                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                  | Target                                                             |

<sup>155</sup> EuropeAid/154792/DH/ACT/Multi



|         |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                  |                                                                                                                                                                                                                                                                                            |
|---------|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DIR C   | DCI/EDF | Operationalisation of Staff Working Document (2017) on cooperation with Cities and Local Authorities in third countries                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <ul style="list-style-type: none"><li>• Guidance notes published.</li><li>• 3 introductory workshops with Delegations, LAs and other stakeholders held</li></ul> | <ul style="list-style-type: none"><li>• April 2018</li><li>• Rolling process</li></ul>                                                                                                                                                                                                     |
|         |         | <b>Latest known results (2018)</b><br>Done. The SWD on cities and LA was followed by Council Conclusions, which further strengthened, and provided guidance on, the urban agenda. The urban focus has been integrated into various sector-focused trainings with Delegations, including on Environment, Health and Infrastructure.<br>The Call for Proposals for Local Authorities finalized in 2018 was also crucial in the operationalization of the Staff Working Document.                                                                                                                        |                                                                                                                                                                  |                                                                                                                                                                                                                                                                                            |
| DIR C   | DCI     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Indicator</b>                                                                                                                                                 | <b>Target</b>                                                                                                                                                                                                                                                                              |
|         |         | EU partnerships with Associations of Local Authorities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Framework Partnerships Agreements with Associations of LAs renewed                                                                                               | December 2018                                                                                                                                                                                                                                                                              |
|         |         | <b>Latest known results (2018)</b><br>Done. Operating grants with UCLG and UCLG-A (ALAs FPA) were renewed for the 2018 financial year, while negotiations were carried out with the other 3 FPAs (Platforma, CLGF, AIMF) for their renewal in 2019. In 2018, two reference groups meetings were held in the framework of the Monitoring and Evaluation of the ALAs-FPAs, to develop synergies and joint actions among our strategic partners’ signatories of FPAs and SGAs.<br>The Partnership Forum was successfully carried out in 2018 with representatives from the 5 ALAs FPAs and 23 CSOs FPAs. |                                                                                                                                                                  |                                                                                                                                                                                                                                                                                            |
| DIR D   | DCI     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Indicator</b>                                                                                                                                                 | <b>Target</b>                                                                                                                                                                                                                                                                              |
|         |         | Contributing to promote peaceful and inclusive societies for sustainable development (SDG 16) by supporting African led efforts "to silence the guns by 2020"                                                                                                                                                                                                                                                                                                                                                                                                                                         | African Peace Facility (APF) Action Programme 2019-2020 adopted (cfr also SO 7)                                                                                  | Q4 2018                                                                                                                                                                                                                                                                                    |
|         |         | <b>Latest known results (2018)</b><br>On the basis of a non-paper submitted by COM in June 2018, Member States agreed in January 2019 to replenish the APF with EUR 800 million. DEVCO expects that the Action Programme 2019-2020 will be adopted in June 2019.                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                  |                                                                                                                                                                                                                                                                                            |
| DIR D   | DCI     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Indicator</b>                                                                                                                                                 | <b>Target</b>                                                                                                                                                                                                                                                                              |
|         |         | African Peace Facility: Contracting of Peace Support Operations (PSO), African Peace & Security Architecture (APSA) and Early Response Mechanism (ERM)                                                                                                                                                                                                                                                                                                                                                                                                                                                | <ul style="list-style-type: none"><li>• Number of PSOs contracted &amp; Amount committed in support of PSOs</li><li>• Number of ERM actions approved</li></ul>   | <ul style="list-style-type: none"><li>• 5 PSOs for a total amount of EUR 285 million contracted.</li><li>• 5 ERM actions for a total amount of EUR 4.2 million approved</li><li>• 3 programmes in support of the operationalization of APSA for a total amount of EUR 50 million</li></ul> |
|         |         | <b>Latest known results (2018)</b><br>5 PSOS for a total amount of EUR 268 million contracted.<br>2 ERM actions for a total amount of EUR 2.05 million approved.<br>The programmes in support of the APSA were not contracted because (1) there was enough funding to extend the previous APSA support programme until end 2019; and (2) AU Member States covered salaries and AU liaison offices costs previously financed by the Commission                                                                                                                                                         |                                                                                                                                                                  |                                                                                                                                                                                                                                                                                            |
| DIR D&E | EDF     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Indicator</b>                                                                                                                                                 | <b>Target</b>                                                                                                                                                                                                                                                                              |
|         |         | New actions in the framework of 2014-2020 bilateral and regional programming documents contributing to SO5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Financing agreements adopted                                                                                                                                     | As per 2018 pipeline                                                                                                                                                                                                                                                                       |

|                                |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                |               |
|--------------------------------|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|---------------|
|                                |     | <b>Latest known results (2018)</b><br>Ok.<br>New decision contributing to SO5 adopted for Central Africa Republic.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                |               |
|                                |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Indicator</b>                               | <b>Target</b> |
| DIR.F                          | DCI | Migration packages for Asia (EUR 92 million) and the Middle East (EUR 195.7 million)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Launch implementation                          | Mid-2018      |
|                                |     | <b>Latest known results (2018)</b><br>Around EUR 250 million were committed for migration throughout 2017 and 2018. All related programmes were under implementation by the end of 2018. Implementation covers all ‘people on the move’, including migrants and refugees, returnees and internally displaced persons. It also benefits host communities.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                |               |
|                                |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Indicator</b>                               | <b>Target</b> |
| DIR.F                          | DCI | Implement regional programme for tackling root causes of gender inequality and violence against women and girls in the Pacific                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Sign PAGoDA with UN Women                      | Early 2018    |
|                                |     | <b>Latest known results (2018)</b><br>The PAGoDA was signed with UN Women. The objective of this programme is to prevent violence against women and girls while also promoting gender equality. This will be achieved by challenging negative social norms and practices; enhancing awareness and practice of respectful relationships and gender equality among women, men, girls and boys; and increasing access to quality essential services for survivors of VAWG. The programme entered the inception phase at the end of 2018.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                |               |
|                                |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Indicator</b>                               | <b>Target</b> |
| DIR.F                          | DCI | Reconstruction and reconciliation efforts in Iraq and Yemen                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Launch                                         | Early 2018    |
|                                |     | <b>Latest known results (2018)</b><br>Most of the contracts for the implementation of the 2017 decisions were signed in 2018. Furthermore, new packages for Yemen (EUR 71 million) and Iraq (EUR 124 million) were adopted in 2018. The Financing Agreements and contracts for part of the Iraq package (EUR 72.5 million) were signed very quickly after adoption.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                |               |
| <b>Other important outputs</b> |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                |               |
|                                |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Indicator</b>                               | <b>Target</b> |
| DIR.B                          | n/a | GAP II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Reporting on the second year of implementation | Q3 2018       |
|                                |     | <b>Latest known results (2018)</b><br>A renewed and expanded EU commitment was made in 2015 when the Council of the EU adopted the 2016-2020 Gender Action Plan - mandatory for all EU external relations. It has been implemented via bilateral and thematic programmes and by fostering the effective inclusion of the gender perspective in the programming process – a gender analysis being mandatory for all new programmes. A Report on its second year of implementation was prepared and released on 15 October 2018. The report shows progress on the actions taken by EU delegations, the European Commission and the External Action Service and by the EU Member States, there is also evidence of enhanced EU political leadership and management ownership of the gender priority. Greater use is made of gender expertise, there is a growing network of gender Focal Points and increased engagement is seen with the national gender machinery. As a conclusion, we can state that while good progress has been made, there is still a long way to go. Full details are available in the report. |                                                |               |
|                                |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Indicator</b>                               | <b>Target</b> |

|       |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                           |                                                                                                                                                                                  |
|-------|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DIR B | DCI     | Implementation of the DEAR programme                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 70 ongoing projects are successfully implemented. Continued constructive exchange with stakeholders.                                                                                                                                                      | 23 new projects contracted, follow up of 70 ongoing projects. One networking meeting of the Multi Stakeholder Group (MSG)                                                        |
|       |         | <b>Latest known results (2018)</b><br>In addition to 23 projects contracted and started to be implemented, two additional contracts were signed with the city of Koln and Diakonia.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                           |                                                                                                                                                                                  |
| DIR B | DCI     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Indicator</b>                                                                                                                                                                                                                                          | <b>Target</b>                                                                                                                                                                    |
|       |         | Objectives for more focused and strategic DEAR campaigns agreed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Objectives agreed and thereupon preparations for future Call for Proposals launched                                                                                                                                                                       | <ul style="list-style-type: none"> <li>• MIP and MAP agreed.</li> <li>• MSG held and exchange on priorities has taken place</li> <li>• Preparations for CfP initiated</li> </ul> |
| DIR B | DCI     | <b>Latest known results (2018)</b><br>The new call for proposals for DEAR was launched in July 2018 with a more strategic approach targeting as before pan-European campaigns. Four priorities were put forward: 1) a focus on two main themes - Migration and Climate Change, 2) targeting youth and working directly with citizens, 3) innovation communication and outreach and 4) cross-cutting issues such as fundamental values and gender equality.                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                           |                                                                                                                                                                                  |
|       |         | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Indicator</b>                                                                                                                                                                                                                                          | <b>Target</b>                                                                                                                                                                    |
| DIR C | DCI/EDF | Enhanced quality of EU support to local authorities through thematic support to Delegations and evidence based research                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1.</b> New Geographic Programs on Decentralization and Local Governance formulated with C5 thematic Support endorsed<br><b>2.</b> Seminars on Territorial Approach to Local Development held<br><b>3.</b> Study on Decentralized Cooperation initiated | <b>1.</b> Rolling process<br><b>2.</b> Rolling process<br><b>3.</b> Mid-2018                                                                                                     |
|       |         | <b>Latest known results (2018)</b><br><b>1.</b> Done. Support was provided to Delegations benefiting from the LA programme and additional thematic support was given to Delegations elaborating AAPs and ADs on decentralization processes/use of Territorial Approach to Local Development (TALD)/Budget Support in decentralization processes. Support missions were carried out in Timor Leste, Ecuador, Colombia and Ethiopia.<br><b>2.</b> Done: a regional TALD seminar was held in Tunis in March and a global seminar was held in Brussels in June 2018.<br><b>3.</b> Done: the study "Reshaping Decentralised Development Co-operation: The key role of Cities and Regions" was finished and presented in October 2018. |                                                                                                                                                                                                                                                           |                                                                                                                                                                                  |

**SPECIFIC OBJECTIVE 6:** Under the overall objectives<sup>156</sup> of the legal bases of the main instruments<sup>157</sup> DEVCO will support the public sector capacity, public finance management, tax policy and administration, procurement, and fight against corruption in our partner countries. Related to spending programmes: DCI, EDF, PSC

**Indicator 1\*: Number of countries where the overall public financial management has improved**

Consider the countries where i) the EU provided budget support continuously over the last six years, and ii) at least two national-level PEFA PFM Reports have been written, and iii) the most recent PEFA Report was written within the last three years.

The aggregate indicator is the number of countries for which the average PEFA indicator scores (excluding indicators D-1 to D-3 of donor behaviour rather than government behaviour) in the most recent PEFA PFM Report increased compared with the previous PEFA report.

This number is compared to the total number of recipient countries receiving PFM support from the EU for which there is data (i.e. the number of countries meeting criteria i-iii above).

**Source of data:** EU Results Framework annual reporting

| Baseline <sup>157</sup> (2015) | Interim Milestone (2018) | Target (2020) |
|--------------------------------|--------------------------|---------------|
| 16                             | 52                       | 76            |

<sup>156</sup> Overall objectives: poverty reduction, human development, inclusive and sustainable growth and human rights

<sup>157</sup> Data collected from projects and programmes that ended between July 2013 and June 2014.

**Latest known results<sup>158</sup> (2017): 30**

The number of countries provided with budget support in which overall public financial management has improved increased by 19, reaching a total of 30 in 2017.<sup>159</sup>

**Indicator 2': Change in domestic revenue mobilisation as a percentage of GDP over the last 3 years<sup>160</sup>**

The change in domestic revenue mobilisation as a percentage of GDP over three years in countries where the EU has external action programmes

Revenue is cash receipts from taxes, social contributions, and other revenues such as fines, fees, rent, and income from property or sales. Grants are normally considered as revenue but are excluded here

Source of data: IMF

| Baseline <sup>161</sup> (2015) | Interim Milestone (2018) | Target(2020) |
|--------------------------------|--------------------------|--------------|
| -1.4%                          | Actual 2018              | Actual 2020  |

**Latest known results<sup>162</sup> (2017): -2.4%**

Similar to the baseline, several partner countries have increased their share of domestic revenues (excluding grants) to their GDP in the period covering 2013 to 2016. Nevertheless a total decline of 2.4 percentage points in domestic revenue mobilisation (excluding grants) as share of GDP is recorded. A significant number of countries were affected by the slowdown in commodity prices, in particular the large reduction in revenues in oil exporting economies. In addition, the decline in revenues to GDP is particularly noticeable in a series of countries in crisis or in fragile situations.

**Main outputs in 2018****Important items from work programmes/financing decisions/operational programmes**

| Output |                                                                                                                                                                                                                                                                                                                                             | Indicator                                                                                                                                                                                                                                                                                                                                                                                                       | Target                                                                                                   |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| DIR-A  | PSC                                                                                                                                                                                                                                                                                                                                         | <ul style="list-style-type: none"> <li>Signature and implementation contract Revenue Mobilisation Trust Fund - IMF</li> <li>Implement actions decided in 2016 and 2017, including stronger support to mobilising domestic revenue and managing domestic resources, including natural resource wealth management, PEFA, TADAT assessments for our partner countries, debt management and procurement.</li> </ul> | <ul style="list-style-type: none"> <li>Implementation is on track for 2018.</li> <li>End 2018</li> </ul> |
|        | <b>Latest known results (2018)</b><br>On track. Revenue mobilisation Trust Fund (IMF) contract has been signed, as well as the Public Finance Management Partnership Programme (IMF) and Global Procurement Partnership (WB). Close follow-up of the implementation is made including participations in steering committees of trust funds. |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                          |
| Output |                                                                                                                                                                                                                                                                                                                                             | Indicator                                                                                                                                                                                                                                                                                                                                                                                                       | Target                                                                                                   |

<sup>158</sup> This result refers to the value reported for 2017. No data can be reported for 2018 since this indicator was discontinued following the 2018 revision of the EU results framework. The figure and narrative above refers to aggregated data collected from five years of End-of-Project Results Reporting (EPRR) - EPRR 1 (July 2013-June 2014) to EPRR 5 (July 2017-June 2018).

<sup>159</sup> The indicator has limited applicability for annual results monitoring of PFM progress given that PEFA assessments are undertaken at best every 3-4 years.

<sup>160</sup> Indicator discontinued from the Results Framework Reporting. Latest available data is from 2017.

<sup>161</sup> Computed based on IMF data extracted in February 2018 to take into account data revisions for coherence with latest value. Data calculated as part of Level 1 of the EU Results Framework. Values for this indicator cover countries receiving support through EDF, DCI and Greenland Instrument. Both baseline and latest values do not consider countries graduated from bilateral assistance; Argentina, Brazil, Chile, China, Costa Rica, India, Indonesia, Iran, Kazakhstan, Malaysia, Maldives, Mexico, Panama, Thailand, Uruguay, Venezuela.

<sup>162</sup> This figure and narrative refer to the value reported for 2017. No data can be reported for 2018 since this indicator was discontinued following the 2018 revision of the EU results framework.

|         |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                            |
|---------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| DIR-A   | PSC | Through the updated budget support guidelines and programmes, DEVCO will support national systems to more effectively advance the country's achievements of the SDGs and Through Budget Support policy dialogue support the implementation of the European Consensus on Development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <ul style="list-style-type: none"><li>• Implement Budget Support operations, including stronger policy dialogue and capacity building support towards the SDGs. Improve efficiency through simplified reporting for certain countries.</li><li>• Improve the quality and effectiveness of government spending towards the SDGs, improving Budget transparency and procurement.</li></ul> | Implementation is on track for 2018.                                                                                       |
|         |     | <b>Latest known results (2018)</b><br>On track                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                            |
|         |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                         | <b>Target</b>                                                                                                              |
| DIR D&E | EDF | Effective implementation of budget support and PFM/DRM related programmes in East and Southern Africa countries                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <ul style="list-style-type: none"><li>• Number of budget support review and dialogue meetings with national authorities' delegations attended.</li><li>• % of committed, contracted and paid amounts under BS programmes</li></ul>                                                                                                                                                       | <ul style="list-style-type: none"><li>• Increase in 2018</li><li>• According to risk-weighted forecasts (+/-10%)</li></ul> |
|         |     | <b>Latest known results (2018)</b><br><b>East Africa:</b><br>The foreseen regular budget support review and dialogue meetings with authorities in all countries with existing budget support operations were conducted. In the framework of the formulation of new operations in Somalia, Ethiopia and Kenya, additional meetings were organised to discuss targeted sector policies and related performance benchmarks. The three forecasted new budget support operations for East Africa in 2018 (Ethiopia Job Compact EUR 50 million; Somalia State Building and Resilience Contract EUR 100 million; Tanzania rural roads SRC EUR 46 million= total of EUR 196 million) have been committed and contracted – i.e. achievement rate of 100%.Considering that only EUR 60 million had been committed/contracted in 2017, this is a 226% increase. With regards to payments EUR 148.45 million have been paid compared to the forecasted EUR 166.19 million. This is mainly due to the non-payment of the 1 <sup>st</sup> fixed tranche of the Uganda SRC due to one pre-condition not being fulfilled.<br><b>Southern Africa / Indian Ocean region:</b><br>Southern Africa/Indian Ocean region counts with 4 budget support countries: Botswana (a new programme in support to the TVET sector under AAP2019), South Africa (5 ongoing sector reform contracts and 2 new sectoral operations under AAP 2018), Namibia with a sector reform programme in the education sector and Madagascar (a State Building Contract with a last payment carried out in July 2018).<br>In order to increase the use of budget support in the region, Risk Management Frameworks have been prepared for all countries in Southern Africa/Indian Ocean (only region in the world to have done it for non-BS countries). This exercise proved useful to identify the countries where extra efforts can be made to resume budget support. This is the case for Malawi, where a roadmap aimed to enhance dialogue and pave the way for a new budget support programme has been prepared and an update of the RMF has been validated by the BSSC in July 2018.<br>In addition, there are 8 ongoing projects in support of public financial management (Angola, Lesotho, Malawi, Mozambique, South Africa, Swaziland, Zambia and Zimbabwe). These interventions can also help to re-establish the budget support criteria in the region. |                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                            |
|         |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Indicator</b>                                                                                                                                                                                                                                                                                                                                                                         | <b>Target</b>                                                                                                              |
| DIR E   | EDF | Effective implementation of budget support and PFM/DRM related programmes in western and central Africa countries                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <ul style="list-style-type: none"><li>• Committed, contracted and paid amounts related to BS programs</li><li>• Decision to contribute to the 2017-2022 Afritac centre program with Central Africa RIP Funding</li></ul>                                                                                                                                                                 | <ul style="list-style-type: none"><li>• According to forecasted figures</li><li>• By summer 2018</li></ul>                 |

|       |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                         |                                                                  |
|-------|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
|       |     | <b>Latest known results (2018)</b><br><b>West Africa:</b><br>Six budget support programmes were committed at a total of EUR 349 million (The Gambia State and Resilience Building Contract (SRBC II) – EUR 55 million; Ghana SDG Contract – EUR 40 million; Niger SRBC III – EUR 86 million; Senegal SDG Contract – EUR 90 million; Senegal Sector Reform and Performance Contract (SRPC) – EUR 24 million and Chad SRBC III – EUR 54 million). Out of these, three were contracted at financing agreement level for a total of EUR 173 million (50% of 2018 commitments) (The Gambia SRBC III – EUR 55 million; Senegal SDG Contract – EUR 88 million; Senegal SRPC – EUR 30 million). The rest are expected to be contracted in early 2019. In addition, two budget support programmes were contracted in 2018 that were committed in 2017 for Liberia – SBC II at EUR 27 million – and Sierra Leone – SBC III at EUR 80 million. With regards to paid amounts, EUR 352.02 million were disbursed, compared to a forecast of EUR 358.93 million, representing a success rate of 98.1%. As foreseen, in November 2018 the "Support to the Africa Regional Technical Assistance Centre AFRITAC WEST 2 Project – Phase II" was adopted by the Commission under the West Africa Regional Indicative Program. This project will continue to support the AFRITAC West 2 center, that aims to strengthen the institutional and human capacities of six West African countries for effective macroeconomic management (Cabo Verde, Ghana, Liberia, Nigeria, Sierra Leone and The Gambia).<br><b>Central Africa:</b><br>Yes as planned, except for a variable payment to São Tomé e Príncipe that was not paid, as conditions were not met.<br>New decision contributing to SO6 adopted for Central Africa Republic. |                                                                                                         |                                                                  |
|       |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Indicator</b>                                                                                        | <b>Target</b>                                                    |
| DIR.F | DCI | Support PFM reform and transparency (independent audit, Parliamentary supervision), through budget support                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Launch implementation                                                                                   | Early 2018                                                       |
|       |     | <b>Latest known results (2018)</b><br>The Pacific PFM programme was launched in 2018 and is being implemented according to plan.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                         |                                                                  |
|       |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Indicator</b>                                                                                        | <b>Target</b>                                                    |
| DIR.F | DCI | Support PFM reform and transparency (independent audit, Parliamentary supervision) in Iraq (without budget support)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Launch implementation                                                                                   | Early 2018                                                       |
|       |     | <b>Latest known results (2018)</b><br>The contract with the World Bank was signed and the programme has started.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                         |                                                                  |
|       |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Indicator</b>                                                                                        | <b>Target</b>                                                    |
| DIR.F | DCI | Strengthen policy dialogue under on-going budget support operation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Launch formal policy dialogue                                                                           | Early 2018                                                       |
|       |     | <b>Latest known results (2018)</b><br>A survey was undertaken and formal dialogue was launched at the Budget Support Seminar in May 2018. Since then, work continues with the Delegations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                         |                                                                  |
|       |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Indicator</b>                                                                                        | <b>Target</b>                                                    |
| DIR.F | DCI | Second State Building Contract in Afghanistan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Adoption                                                                                                | End 2018                                                         |
|       |     | <b>Latest known results (2018)</b><br>The programme was adopted in September 2018. A Financing Agreement was signed and the implementation is on-going.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                         |                                                                  |
|       |     | <b>Output</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Indicator</b>                                                                                        | <b>Target</b>                                                    |
| DIR.G | DCI | New programmes and activities related to improvements in PFM                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1. Haiti State Building Contract<br>2. Jamaica support to PFM reforms<br>3. Continued support to Public | 1. Signature of Financing Agreement<br>2. Signature of Financing |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |                                                             |                                                                                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------|---------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  | Expenditure and Financial Accountability (PEFA) assessments | Agreement<br><b>3.</b> Completion of PEFA assessments in Guatemala and Colombia |
| <b>Latest known results (2018)</b><br>1. In Haiti, the Financing Agreement on the State Building Contract II was signed, including specific performance indicators on DRM, tax policy and fight against corruption, among others. A first tranche of EUR 30 million was disbursed in July 2018, as the macro-economic situation and PFM were deemed sufficient and improving.<br>2. In Jamaica, the Financing Agreement for the PFM Budget Support Programme was signed and implementation started. Technical Assistance on PFM in Jamaica was also contracted and activities started early November 2018.1.<br>3. PEFA assessment was completed in Guatemala during 2018. In Colombia, the latest PEFA assessment was carried out in 2015. However, the Fiscal Transparency Evaluation (FTE), conducted by the IMF in 2017, shows that Colombia has made a significant leap forward in terms of building strong fiscal institutions, based on good transparency practices. In the Dominican Republic, a "Programme in Support of the Dominican Republic Public Administration and Finance Reform and Domestic Revenue Mobilisation" was adopted in December 2018. |  |                                                             |                                                                                 |

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|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------|---------------------------------------------|
| <b>SPECIFIC OBJECTIVE 7: Under the broader coverage of the legal bases of the instruments IcSP and INSC, DEVCO will address nuclear safety issues (EURATOM based actions) as well as specific global, trans-regional and emerging security threats, including among others chemical, biological, radiological and nuclear (CBRN) risks, terrorism and protection of critical infrastructure in third countries (TFEU based).</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |                                          | Related to spending programme IcSP and INSC |
| <b>Indicator 1:</b><br><b>a) countries participating in the EU CBRN risk mitigation Centre of Excellence initiative (CoE);</b><br><b>b) Number of dual-use and CBRN scientists retrained to peaceful activities</b><br>(a) The number of countries reflects the level of engagement of partner countries contributing and benefiting from the CoE initiative; this includes the establishment of national CBRN teams and development of CBRN needs assessment and action plans under IcSP Art 5<br>(b) Engagement of scientists with sensitive knowledge is one of the objectives set by the IcSP CBRN risk mitigation under IcSP Art 5<br><b>Source of data:</b> projects implementation reports, ROM, external evaluations, monthly CoE bulletin, reporting from ISTC and STCU to the governing board                                                                                                                                                                                                                                                                                                                                              |  |                                          |                                             |
| <b>Baseline (2015)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  | <b>Interim Milestone(cumulated 2017)</b> | <b>Target (2020)<sup>163</sup></b>          |
| a) 52                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  | a) 58                                    | a) 65                                       |
| b) 1100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  | b) 3000                                  | b) 4500                                     |
| <b>Latest known results (2018):</b><br>a) 62<br>b) 3725                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |                                          |                                             |
| <b>Indicator 2:</b><br><b>a) Number of countries covered by counter terrorism actions and fighting against organised crime funded by the EU;</b><br><b>b)Number of countries covered by safety for nuclear and radiological activities funded by the EU</b><br>(a) This provides the number of countries that will be covered under country specific or trans-regional actions under the Counter Terrorism, Fighting organised crime and Protecting critical infrastructure headings under IcSP Art 5.<br>(b) The functioning of independent and competent national nuclear safety authorities in each of the partner countries with in effective and efficient licensing processes and supervision, notification and emergency response, is of paramount importance to improve nuclear safety, accident prevention and severe accident management. Under INSC, Transfer knowledge from EU experts to embarking countries with limited experience in nuclear safety or to countries with limited resource to train their personnel is key to prevent accidents.<br><b>Source of data:</b> projects implementation reports, ROM, external evaluations |  |                                          |                                             |
| <b>Baseline (2015)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  | <b>Interim Milestone( 2017)</b>          | <b>Target (2020)<sup>164</sup></b>          |
| a) 16                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  | a) 18                                    | a) 20                                       |
| b) 8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  | b) 10                                    | b) 12                                       |

<sup>163</sup> Target set based on the agreement between the European Commission and EEAS

<sup>164</sup> Target set based on the agreement between the European Commission and EEAS

| Latest known results (2018):                                                    |      |                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                       |                                                                    |
|---------------------------------------------------------------------------------|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| A) 90 countries are covered in specific or transnational/regional projects.     |      |                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                       |                                                                    |
| B) 13 (4 country level, 6 regional, and 3 global)                               |      |                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                       |                                                                    |
| Main outputs in 2018                                                            |      |                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                       |                                                                    |
| All new initiatives and REFIT initiatives from the Commission Work Programme    |      |                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                       |                                                                    |
| Output                                                                          |      | Indicator                                                                                                                                                       | Target                                                                                                                                                                                                                                                                                                                                                |                                                                    |
| DIR.B&F                                                                         | DCI  | Contribution to a new framework for engagement with Iran <sup>165</sup>                                                                                         | Adoption of a Joint Communication following the Nuclear Agreement and in step with its implementation, the EU will explore options for a renewed engagement with Iran                                                                                                                                                                                 | TBC                                                                |
|                                                                                 |      | Latest known results (2018)<br>Not pursued (EEAS in the lead).                                                                                                  |                                                                                                                                                                                                                                                                                                                                                       |                                                                    |
| Important items from work programmes/financing decisions/operational programmes |      |                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                       |                                                                    |
| Output                                                                          |      | Indicator                                                                                                                                                       | Target                                                                                                                                                                                                                                                                                                                                                |                                                                    |
| DIR.B                                                                           | IcSP | In line with the initial input on the direction of the MIP drafting, for 2018 the IcSP proposes measures to counter global, trans-regional and emerging issues. | 5 new actions formulated as part of the IcSP art.5 AAP for 2018 [1] in the following priority areas: <ul style="list-style-type: none"><li>Countering terrorism;</li><li>Fighting organised crime;</li><li>Critical Infrastructures;</li><li>CBRN</li><li>Expert Support Facility</li></ul> [1] Reference number from Decide planning: PLAN/2017/1849 | July 2018.                                                         |
|                                                                                 |      | Latest known results (2018)<br>Commission implementing decision made on 14 November 2018.                                                                       |                                                                                                                                                                                                                                                                                                                                                       |                                                                    |
| Output                                                                          |      | Indicator                                                                                                                                                       | Target                                                                                                                                                                                                                                                                                                                                                |                                                                    |
| DIR.B                                                                           | IcSP | IcsP MIP (2018 – 2020)                                                                                                                                          | Adoption                                                                                                                                                                                                                                                                                                                                              | May 2018                                                           |
|                                                                                 |      | Latest known results (2018)<br>Adopted on 13 August 2018.                                                                                                       |                                                                                                                                                                                                                                                                                                                                                       |                                                                    |
| Output                                                                          |      | Indicator                                                                                                                                                       | Target                                                                                                                                                                                                                                                                                                                                                |                                                                    |
| DIR.B                                                                           | INSC | INSC MIP (2018 – 2020)                                                                                                                                          | Adoption                                                                                                                                                                                                                                                                                                                                              | May 2018                                                           |
|                                                                                 |      | Latest known results (2018)<br>Adopted on 6 November 2017.                                                                                                      |                                                                                                                                                                                                                                                                                                                                                       |                                                                    |
| Output                                                                          |      | Indicator                                                                                                                                                       | Target                                                                                                                                                                                                                                                                                                                                                |                                                                    |
| DIR.B                                                                           | INSC | AAP for 2018 of the INSC <sup>166</sup>                                                                                                                         | Adoption                                                                                                                                                                                                                                                                                                                                              | June 2018                                                          |
|                                                                                 |      | Latest known results (2018)<br>Adopted on 26 July 2018.                                                                                                         |                                                                                                                                                                                                                                                                                                                                                       |                                                                    |
| Output                                                                          |      | Indicator                                                                                                                                                       | Target                                                                                                                                                                                                                                                                                                                                                |                                                                    |
| DIR.D&E                                                                         | EDF  | Maritime security in the Gulf of Guinea.                                                                                                                        | Sign the financing agreement with ECCAS related to PASSMAR programme and start the contracting work.<br>Adoption of the financing decisions of the Fight against crime projects in West Africa.<br>Starting Implementation of adopted projects in West Africa, SWAIMS and PESCAO                                                                      | As per 2018 forecast<br>First semester 2018<br>First semester 2018 |

<sup>165</sup> Reference number from Decide planning: 2016/EEAS/007

<sup>166</sup> Reference number from Decide planning: PLAN/2017/1850



|                                                          |                       | <p><b>Latest known results (2018)</b><br/>Done.</p> <p><b>PESCAO</b><br/>With the objective of enhancing the contribution of fisheries resources to sustainable development, food security and poverty alleviation in West Africa, PESCAO was successfully launched during 2018. On component 1, Technical Assistance contract was signed 31/07/2018 with GOPA and implementation started on 17/09/2018. The first Steering Committee Meeting was held in Abuja, 7-8 November, 2018. On component 2, "prevention of and response to IUU fishing through monitoring, control and surveillance (MCS) at national and regional Level", activities have started with regional fishery bodies (FCWC and SRFC) benefitting from the grant. As regards component 3, "Marine resources management at the regional level is improved, building resilience of marine and coastal ecosystems to perturbations", three grant contracts have been signed with FAO, University of Portsmouth and Agrocampus on 12 December 2018 following a Call for Proposal launched end of 2017. All three contracts will commence implementation by 1<sup>st</sup> February 2019.</p> <p><b>SWAIMS</b><br/>In 2018, negotiations were conducted with implementing partners leading to contracts signed in December 2018 for the Technical Assistance and with UNODC. Both contracts started on 14 January 2019. Except for supply contracts on equipment, remaining contracts (Camoës, Interpol, grants to GIABA, ARTSM and RMU) should be signed in the course of 2019.</p> |        |           |        |                                                          |                       |          |
|----------------------------------------------------------|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------|--------|----------------------------------------------------------|-----------------------|----------|
|                                                          |                       | <table> <tr> <th>Output</th><th>Indicator</th><th>Target</th></tr> <tr> <td>Central Asia programme on energy and water</td><td>Adoption</td><td>End 2018</td></tr> </table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Output | Indicator | Target | Central Asia programme on energy and water               | Adoption              | End 2018 |
| Output                                                   | Indicator             | Target                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |        |           |        |                                                          |                       |          |
| Central Asia programme on energy and water               | Adoption              | End 2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |        |           |        |                                                          |                       |          |
| DIR F                                                    | DCI                   | <p><b>Latest known results (2018)</b><br/>The programme was adopted end 2018. A service contract will be signed mid 2019 as well as a contribution agreement and an administrative agreement.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |        |           |        |                                                          |                       |          |
|                                                          |                       | <table> <tr> <th>Output</th><th>Indicator</th><th>Target</th></tr> <tr> <td>Peace and Development programme in Mindanao, Philippines</td><td>Adoption</td><td>Mid-2018</td></tr> </table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Output | Indicator | Target | Peace and Development programme in Mindanao, Philippines | Adoption              | Mid-2018 |
| Output                                                   | Indicator             | Target                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |        |           |        |                                                          |                       |          |
| Peace and Development programme in Mindanao, Philippines | Adoption              | Mid-2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |        |           |        |                                                          |                       |          |
| DIR F                                                    | DCI                   | <p><b>Latest known results (2018)</b><br/>The adoption is postponed to February 2019 (agreement was reached with the Government of Philippines in December 2018 to sign Financing Agreements again).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |        |           |        |                                                          |                       |          |
|                                                          |                       | <table> <tr> <th>Output</th><th>Indicator</th><th>Target</th></tr> <tr> <td>Programme on the reform of the Myanmar police</td><td>Launch implementation</td><td>Mid-2018</td></tr> </table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Output | Indicator | Target | Programme on the reform of the Myanmar police            | Launch implementation | Mid-2018 |
| Output                                                   | Indicator             | Target                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |        |           |        |                                                          |                       |          |
| Programme on the reform of the Myanmar police            | Launch implementation | Mid-2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |        |           |        |                                                          |                       |          |
| DIR F                                                    | DCI                   | <p><b>Latest known results (2018)</b><br/>Implementation has been launched according to plan and is currently on-going.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |        |           |        |                                                          |                       |          |
|                                                          |                       | <table> <tr> <th>Output</th><th>Indicator</th><th>Target</th></tr> <tr> <td>Nuclear safety programme in Iran</td><td>Extension</td><td>Mid-2018</td></tr> </table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Output | Indicator | Target | Nuclear safety programme in Iran                         | Extension             | Mid-2018 |
| Output                                                   | Indicator             | Target                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |        |           |        |                                                          |                       |          |
| Nuclear safety programme in Iran                         | Extension             | Mid-2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |        |           |        |                                                          |                       |          |
| DIR F                                                    | DCI                   | <p><b>Latest known results (2018)</b><br/>The second phase launched in November 2018 corresponds to a new project which will provide Iran with further training and capacity building in radiation protection, radioactive waste management and other nuclear installation safety areas, such as ageing management, operational experience feedback, and risk-informed decision making. The project will also continue to support the establishment of the Nuclear Safety Centre by providing the Iranian Nuclear Regulatory Authority with access to extensive European experience and lessons learned in setting up, managing and maintaining the functionality of the Centre. Another important area of support is Iran's preparation for an upcoming International Regulatory Review Service mission.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |        |           |        |                                                          |                       |          |
|                                                          |                       | <table> <tr> <th>Output</th><th>Indicator</th><th>Target</th></tr> </table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Output | Indicator | Target |                                                          |                       |          |
| Output                                                   | Indicator             | Target                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |        |           |        |                                                          |                       |          |

|                         |      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                           |                                                                                                                                                                                       |
|-------------------------|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DIR.G                   | DCI  | Support to the peace building process in Colombia and to citizen security in general in Latin America and the Caribbean                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <ul style="list-style-type: none"><li>• EU Trust Fund for Colombia under full implementation.</li><li>• The “El Pacto” regional programme under implementation.</li></ul> | <ul style="list-style-type: none"><li>• 10 projects approved and under implementation</li><li>• Official launch of the programme and 30% of activities under implementation</li></ul> |
|                         |      | <b>Latest known results (2018)</b> <ul style="list-style-type: none"><li>• During 2018, the Trust Fund reached cruising speed with a total of 18 projects contracted for a total amount of EUR 59.5 million. All projects have a special focus on rural development in the poorest and most conflict-affected regions as well as on the reintegration of the ex-combatants, and aim at stimulating economic activity and productivity, and at restoring the social fabric in these areas.</li><li>• The EL PACCTO programme was launched in April 2018 in Buenos Aires. 35% of the budget has been implemented enabling 200 activities in 2018.</li></ul> |                                                                                                                                                                           |                                                                                                                                                                                       |
| Other important outputs |      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                           |                                                                                                                                                                                       |
|                         |      | Output                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Indicator                                                                                                                                                                 | Target                                                                                                                                                                                |
| DIR.B                   | INSC | Launch of the stress test at Bushehr Nuclear Power Plant in Iran.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Project for the stress test at Bushehr Nuclear Power Plant in Iran started.                                                                                               | Spring 2018                                                                                                                                                                           |
|                         |      | <b>Latest known results (2018)</b><br>Kick off meeting held in April 2018.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                           |                                                                                                                                                                                       |
|                         |      | Output                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Indicator                                                                                                                                                                 | Target                                                                                                                                                                                |
| DIR.B                   | INSC | Donor Conference for the Environmental Remediation Account for Central Asia to gather broad international solidarity for the environmental remediation of abandoned uranium sites and toxic waste in Central Asia.                                                                                                                                                                                                                                                                                                                                                                                                                                        | International conference organised                                                                                                                                        | End 2018                                                                                                                                                                              |
|                         |      | <b>Latest known results (2018)</b><br>Donors conference held on 8 November 2018.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                           |                                                                                                                                                                                       |
|                         |      | Output                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Indicator                                                                                                                                                                 | Target                                                                                                                                                                                |
| DIR.B                   | INSC | Completion of the project for building New Safe Confinement at the Chernobyl site                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Completion of the project                                                                                                                                                 | Spring 2018                                                                                                                                                                           |
|                         |      | <b>Latest known results (2018)</b><br>Delayed to June 2019.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                           |                                                                                                                                                                                       |
|                         |      | Output                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Indicator                                                                                                                                                                 | Target                                                                                                                                                                                |
| DIR.B                   | AII  | Nexus Humanitarian-Development-Peace/Security                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Implementation in the six pilot countries (rolling process)                                                                                                               | Evidence of change to report in 2018                                                                                                                                                  |
|                         |      | <b>Latest known results (2018)</b><br>Nexus implementation continuing according to schedule, with all six pilots now launched, workshops held, which have given visible change in perception of context, with better inclusion of conflict sensitivity and action plans agreed in five of them.                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                           |                                                                                                                                                                                       |
|                         |      | Output                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Indicator                                                                                                                                                                 | Target                                                                                                                                                                                |
| DIR.B                   | AII  | Reinforcing resilience and conflict sensitivity in DEVCO's interventions (policy dialogue, projects and programmes, coordination with key partners)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Proposal for a checklist "Resilience and conflict sensitivity" to be used by QSGs within DEVCO                                                                            | Rolling Process                                                                                                                                                                       |

|       |     |                                                                                                                                                                                                                                                                                                                       |                                                            |                             |
|-------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|-----------------------------|
|       |     | <b>Latest known results (2018)</b><br>Guiding questions on Conflict Sensitivity and Resilience and conflict sensitivity incorporated in the instructions for new AD templates and mainstreaming checklists; draft results chain for peace and resilience in 2018, which will be tested and rolled out in 2019.        |                                                            |                             |
|       |     | <b>Output</b>                                                                                                                                                                                                                                                                                                         | <b>Indicator</b>                                           | <b>Target</b>               |
| DIR.B | All | Resilience case studies and web                                                                                                                                                                                                                                                                                       | Studies and webpages published                             | Rolling process             |
|       |     | <b>Latest known results (2018)</b><br>Resilience web will be set up following the finalisation of the resilience methodology.                                                                                                                                                                                         |                                                            |                             |
|       |     | <b>Output</b>                                                                                                                                                                                                                                                                                                         | <b>Indicator</b>                                           | <b>Target</b>               |
| DIR.B | All | Sub-window (or special conditions for) Fragile Situations within the implementation practice of the newly approved External Investment Plan with the objective of prioritising private sector investments in partner countries with fragile and crisis situations and confronted with large irregular migration flows | Operationalisation of the sub-window or special conditions | Rolling process             |
|       |     | <b>Latest known results (2018)</b><br>The SME for fragile and conflict affected countries is far in all agreements.                                                                                                                                                                                                   |                                                            |                             |
|       |     | <b>Output</b>                                                                                                                                                                                                                                                                                                         | <b>Indicator</b>                                           | <b>Target</b>               |
| DIR.B | All | Demining Inter-service meetings Coordination and visibility of DEVCO activities                                                                                                                                                                                                                                       | Meetings held                                              | Rolling Process             |
|       |     | <b>Latest known results (2018)</b><br>Participation in international meetings, and agreement to launch the process to update the Ottawa Convention.                                                                                                                                                                   |                                                            |                             |
|       |     | <b>Output</b>                                                                                                                                                                                                                                                                                                         | <b>Indicator</b>                                           | <b>Target</b>               |
| DIR.B | All | Annual DEVCO Flexible procedure exercise for fragile countries                                                                                                                                                                                                                                                        | Annual exercise held                                       | From March to end June 2018 |
|       |     | <b>Latest known results (2018)</b><br>The annual exercise for 2018 on defining "Crisis Declaration" Country List, concluded in June 2018, with the approval in DEVCO Management of 21 June 2018 of a list comprising 33 countries and 4 Pacific Islands, which was communicated to the respective Delegations.        |                                                            |                             |

## Selected results of projects and programmes financed by the EU

Since launching the EU International Cooperation and Development Results Framework<sup>167</sup> in March 2015, DEVCO collects and reports on selected results of projects and programmes financed by the EU. As of 2018, results are reported against the revised EU Results Framework, which includes some new or revised indicators aligned to SDGs.<sup>168</sup>

The following presents the latest **preliminary aggregated results** of selected indicators from the EU results framework to which the EU contributed through **projects and programmes that started since 2014 and which either ended between mid-2017 and mid-2018 or which were ongoing** and which were funded mainly by the DCI, ENI and EDF instruments. Complete reporting of all EU RF indicators will be published in the forthcoming Annual Report on the implementation of the European Union's instruments for financing external actions.

### EU contributions to results in partner countries: selected preliminary aggregated results

- **12,040,000** food insecure people received EU assistance
- **5,811,000** women of reproductive age, adolescent girls and children under 5 were reached by nutrition related interventions supported by the EU
- **3,163,000** smallholders were reached with EU supported interventions aimed to increase their sustainable production, access to markets and/or security of land
- **476,000** hectares of agricultural and pastoral ecosystems were managed by sustainable land management practices with EU support
- **63,807,000** 1-year olds were fully immunised with EU support
- **10,041,000** children enrolled were enrolled in primary education with EU support
- **1,767,000** children were enrolled in secondary education with EU support
- **723,000** individuals had access to improved drinking water source and/or sanitation facility with EU support
- **67,000** jobs were supported or sustained by the EU
- **4,900** firms had access to financial services with EU support
- **1,165,000** individuals had access to financial services with EU support
- **64** quality schemes were adopted by economic operators with EU support
- **141,000** people benefitted from who from institution or workplace based VET/skills development interventions supported by the EU
- **22,000** km of road were constructed, rehabilitated or maintained with EU support
- **6,500** Micro, Small and Medium Enterprises applied Sustainable Consumption and Production practices with EU support
- **60** countries and cities developed climate change and/or disaster risk reduction strategies with EU support and **35** countries and cities implemented climate change and/or disaster risk reduction strategies
- **6,936,000** hectares of terrestrial and freshwater ecosystems were under protection with EU support
- **155,000** hectares of terrestrial and freshwater ecosystems were under sustainable management with EU support
- **22** countries were supported to conduct elections and/or improve their electoral process
- **90** government policies were developed with civil society organisation (CSO) participation through EU support

<sup>167</sup> Staff Working Document Launching the EU International Cooperation and Development Results Framework (2015)80 final

<sup>168</sup> European Commission's Staff Working Document (SWD) (2018)444 of 11 October 2018 'A Revised EU International Cooperation and Development Results Framework in line with the Sustainable Development Goals of the 2030 Agenda for Sustainable Development and the New European Consensus on Development'

→ **168,000** people benefited directly from legal aid interventions supported by the EU

The results information has been drawn from the reporting by EU implementing partners (i.e. partner countries, International Organisations, Member State Development Agencies, international financial institutions and NGOs).