Basic information

2015/2203(DEC) DEC - Discharge procedure	Procedure completed
2014 discharge: 8th, 9th, 10th and 11th European Development Funds **Subject** 8.70.03.04 2014 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	SCHMIDT Claudia (PPE)	25/08/2015
	Shadow rapporteur HOFFMANN Iris (S&D) DLABAJOVÁ Martina (ALDE) KARI Rina Ronja (GUE/NGL) ŠOLTES Igor (Verts/ALE) VALLI Marco (EFDD) KAPPEL Barbara (ENF)	

Committee for opinion	Rapporteur for opinion	Appointed
DEVE Development	FRUNZULICĂ Doru-Claudian (S&D)	16/12/2015
BUDG Budgets	The committee decided not to give an opinion.	

European Commission

Commission DG	Commissioner
Budget	GEORGIEVA Kristalina

Key events

Date	Event	Reference	Summary
23/07/2015	Non-legislative basic document published	COM(2015)0379	Summary

05/10/2015	Committee referral announced in Parliament		
07/04/2016	Vote in committee		
12/04/2016	Committee report tabled for plenary	A8-0137/2016	Summary
27/04/2016	Debate in Parliament		
28/04/2016	Decision by Parliament	T8-0149/2016	Summary
28/04/2016	Results of vote in Parliament		
28/04/2016	End of procedure in Parliament		
14/09/2016	Final act published in Official Journal		

Technical information

Procedure reference	2015/2203(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/04256

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE571.494	02/02/2016	
Committee opinion	DEVE	PE573.189	22/02/2016	
Amendments tabled in committee		PE576.904	04/03/2016	
Committee report tabled for plenary, single reading		A8-0137/2016	12/04/2016	Summary
Text adopted by Parliament, single reading		T8-0149/2016	28/04/2016	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05219/2016	09/02/2016	Summary
Supplementary non-legislative basic document	05220/2016	09/02/2016	Summary
Supplementary non-legislative basic document	05223/2016	09/02/2016	Summary
Supplementary non-legislative basic document	05224/2016	09/02/2016	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2015)0379	23/07/2015	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N8-0095/2015 OJ C 373 10.11.2015, p. 0289	16/07/2015	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Budget 2016/1484
OJ L 246 14.09.2016, p. 0163 Summary

2014 discharge: 8th, 9th, 10th and 11th European Development Funds

2015/2203(DEC) - 23/07/2015 - Non-legislative basic document

PURPOSE: to present the final accounts of the 8th, 9th, 10th and 11th European Development Funds (EDF) for the financial year 2014.

CONTENT: this communication presents the final accounts of the 8th, 9th, and 10th which have been prepared in accordance with Title IX of the Financial Regulation of the 11th European Development Fund and which must be presented to the European Parliament, the Council and the Court of Auditors.

The document also includes a note accompanying the accounts in which the accounting officer in charge of the EFD audit certifies that the accounts present a true and fair view of the financial position of the European Development Funds in all material aspects (**signed declaration of assurance**).

1. EDF objectives and implementation: the EDF is the main instrument for providing Union aid for development cooperation to the African, Caribbean and Pacific (ACP) States and Overseas Countries and Territories (OCTs). The 1957 Treaty of Rome made provision for its creation with a view to granting technical and financial assistance, initially limited to African countries which at that time were still colonised and with which some Member States had historical links.

The EDF is not funded by the European Union's 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 is responsible for the financial implementation of the operations carried out with EDF resources and the European Investment Bank (EIB) manages the Investment Facility.

How is the EDF funded: unlike the EU, the EDF is a fund operating on the basis of **multiannuality**. Each EDF establishes an overall fund to implement development cooperation during a period of **usually five years**. 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.

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 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.

11th EDF: the Internal Agreement establishing the 11th EDF was signed by the participating Member States, meeting within the Council, in June 2013. It came into force on 1 March 2015. In order to assure continuity between the end of the 10th EDF and the entry into force of the 11th EDF, the Commission proposed transitional measures.

At the same time the 10th EDF Financial Regulation was amended and the new Financial Regulation applicable to the transition period was adopted. They entered into force on 30 May 2014.

At the adoption of the Multi-annual Financial Framework for 2014-2020, 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 intergovernmental EDF.

Discharge procedure: the EDF annual accounts and resource management are overseen by its external auditor, the ECA, which draws up an annual report for the European Parliament and the Council. The final control is the discharge of the financial implementation of the EDF resources for a given financial year. The European Parliament is the discharge authority of the EDF. This means that following the audit and finalisation of the annual accounts it falls to the **Council to recommend and then to the Parliament to decide whether to grant discharge to the Commission for the financial implementation of the EDF resources for the preceding financial year**. This decision is based on a review of the accounts and the annual report of the ECA (which includes an official statement of assurance) and replies of the Commission, and also following questions and further information requests to the Commission.

2) Overall financial implementation of the EDFs in 2014: the report concentrates on the implementation of the EDFs and presents:

- the financial statement – funds managed by the European Commission (financial statements and explanatory notes);

- the financial statement of the European Investment Bank (EIB) including the management of the Investment Facility;

- the presentation of the consolidated accounts of the **Bêkou Trust Fund** for external actions under an agreement concluded with other donors. These trust funds may be created for emergency, post-emergency and thematic actions.

The first multi-donor EU Trust Fund called Bêkou, which means "hope" in Sango, was established on 15 July 2014, by the European Union (represented by DGs DEVCO and ECHO, and the EEAS) and three of its Member States (Germany, France and the Netherlands), with the aim to promote the stabilisation and reconstruction of the Central African Republic. It has been established for a maximum duration of 60 months.

Financial statements of the EDF: the second part of the document presents statistical tables and figures of EDF implementation, including risk management.

The document presents in particular the main projects funded by the former EDFs (they show the amounts decided, contracted and paid as regards the 6th, 7th, 8th and 9th EDF).

10th EDF: the ACP-EC Partnership Agreement signed on 23 June 2000 in Cotonou by the Member States of the European Community and the States of Africa, the Caribbean and the Pacific (ACP States) entered into force on 1 April 2003. The Cotonou Agreement was amended twice, firstly by the agreement signed in Luxembourg on 25 June 2005, secondly by the agreement signed in Ouagadougou on 22 June 2010.

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

Under the Cotonou Agreement, the second period (2008-2013) of Community aid to the ACP States and OCTs is funded by the 10th EDF to the tune of EUR 22.682 billion, of which:

- EUR 21.966 billion is allocated to the ACP countries in accordance with the multiannual financial framework set out in Annex Ib to the revised Cotonou Agreement, of which EUR 20.466 billion is managed by the Commission;
- EUR 286 million is allocated to the OCTs in accordance with Annex IIAa of the revised Council Decision on the association of the OCTs with the European Community, of which EUR 256 million is managed by the Commission;
- EUR 430 million is for the Commission to finance the costs arising from the programming and implementation of 10th EDF resources, in accordance with Article 6 of the Internal Agreement.

Since the date of entry into force of the 11th EDF, the initial amount allocated to the 10th EDF has been supplemented by decommitments from previous EDF's and other related amounts.

In order to assure continuity between the end of the 10th EDF and the entry into force of the 11th EDF, the Commission proposed transitional measures, known as the "**Bridging Facility**".

A total of EUR 1.597 billion were made available on the Bridging Facility in 2014, of which EUR 1.488 billion were allocated and are accounted for under the 11th EDF, and EUR 109 million remained unallocated on the Bridging Facility.

The total amount available on the 11th EDF in 2014, including interests and Stabex, was EUR 1.616 billion.

The report sets out a series of tables showing how these resources were used during the financial year 2014.

2014 discharge: 8th, 9th, 10th and 11th European Development Funds

2015/2203(DEC) - 12/04/2016 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Claudia SCHMIDT (EPP, AT) on discharge in respect of the implementation of the budget of the eighth, ninth, tenth and eleventh European Development Funds for the financial year 2014. Thereafter, Parliament approved the discharge in respect of the implementation of the budget of these Funds for the financial year 2014. They make several observations to take into account at the moment of budget discharge.

Members chiefly recalled that the 'budgetisation' of the EDF remains a priority for Parliament, not only as the inclusion of the EDF in the general budget would allow Parliament to have a say in the setting up and allocation of EDF funding whilst enhancing policy coherence and democratic scrutiny.

Statement of Assurance: Members acknowledge the low level of commitments in 2014 (EUR 621 million) compared to 2013 (EUR 3,923 million) and 2012 (EUR 3,163 million), this being related to the late entry into force of the 11th EDF and the limited transitional resources available under the bridging facility (EUR 1616 million). They note moreover the very high level of payments (EUR 3,516 million) compared to that for 2013 (EUR 2,963 million) thanks to the EUR 595 million from the bridging facility affected to budget support disbursements and advances for operations under the African Peace Facility in the Central African Republic and Somalia.

Members express deeply concern that the Court's estimated error rate for EDF expenditures has increased for three years in a row, from 2012 to 2014, from 3.0 to 3.8% although this error rate is still substantially lower than the error rates of Union expenditures managed by Member States.

Members welcome the efforts carried out by EuropeAid to decrease the high level of outstanding commitments (often referred to by the French term *reste à liquider)* from EUR 12.5 billion at 31 December 2013 to EUR 9.7 billion at 31 December 2014, representing a decrease of 23%.

Overall, Members welcome the Court's opinion that the final annual accounts of the 8th, 9th, 10th and 11th European Development Funds for the year 2014 present fairly, in all material respects, the financial position of the EDFs as of 31 December 2014, and that the results of their operations, their cash flows and the changes in net assets for the year then ended are in accordance with the provisions of the EDF financial regulations and with accounting rules based on internationally accepted accounting standards for the public sector.

However, they express concern that the legality and regularity of payments are materially affected by error and at the fact that supervisory and control systems at EuropeAid's Headquarters and Union delegations are assessed as only being partially effective in ensuring the legality and regularity of payments. Thus, among sampling of 165 payments transactions, 54 (or 33%) were affected by error. They therefore expect DG DEVCO to be more rigorous in the running of its overall control system and in its use of the information available.

Supervision of operations: Members reiterate Parliament's stance that it would be useful to clearly identify which activity-based budgeting or sectors of intervention present the most weaknesses and errors and the highest level of vulnerability. Members consider it necessary that the cost of **controls is kept reasonable and that information related to the cost-effectiveness of controls is refined**. In that context, account needs to be taken of the appropriate balance between control and responsibility, along with that between oversight and attractiveness of Union funding.

Members call on the Commission, as in previous years, to further enforce the accountability of **Union delegations** staffed by the European External Action Service (EEAS), in addition to the preparation of the external assistance management reports (EAMR). Members call on EuropeAid and the EEAS to reinforce the supervision of the heads of delegations in their capacity as authorising officers by Sub-Delegation for the Commission with a view to increasing their accountability by providing qualitative, comprehensive and exhaustive reporting.

Implementing the new development policy framework: Members call for a higher level of ambition in the strategy, management and accountability of EDF funds. They underline the fact that policy coherence for development (PCD) is a requirement enshrined in the Treaty, implying that expenditure in all relevant policy areas should be in line with development cooperation objectives. This coherence should therefore become a regular element in the preparation, monitoring, reporting, evaluation and auditing of expenditure in all relevant policy areas, including trade, agriculture and fisheries policy, as well as reporting on these expenses.

Overseeing of Union trust funds and blending facilities: Members welcome the creation of the EU emergency trust fund for Africa and its funding allocation (amounting to EUR 1,8 billion) with the aim of enabling a comprehensive response to the refugees crisis and of addressing the root causes of irregular migration and displaced persons in Africa. They also welcome the creation of the Bêkou EU Trust Fund and its contribution to the international response to the crisis in the Central African Republic as well as the creation of the Madad EU Trust Fund for dealing with consequences of the conflict in Syria.

They note that trust funds are part of an ad hoc response which shows that the EDF, the Union budget and the Multiannual Financial Framework lack the resources and flexibility needed for a rapid and comprehensive approach to major crises. In addition, they result in the **bypassing of the budgetary authority and the undermining of the unity of the budget**. They believe also that particular attention should be paid to the effectiveness and political governance of trust funds and in particular the EU Emergency Trust Fund for Africa, as well as to oversight of the final use of the allocated funds. They reiterate the call for regular reporting to Parliament on the use of the blending facilities and results to allow Parliament to exercise its power of scrutiny.

In addition, Members analysed the **performance of the ACP Investment Facility** managed by the EIB as well as the question of **managing budget support**, which presents recurrent fiduciary risks related to the partners' effectiveness and risk of corruption and fraud.

Cooperation with international organisations: Members note that the payments in 2014 from EDFs for projects implemented by international organisations amounted to EUR 908.6 million. They call on the relevant Union and UN institutions to respect and implement fully the Financial and Administrative Framework Agreement (FAFA). They encourage the UN and relevant UN institutions to continue deepening their cooperation with the Union through continuous development of exhaustive monitoring and reporting systems. They regret that reporting to the Commission by its partner organisations entrusted with implementing the Union budget under indirect management is often incomplete or insufficiently results-oriented. Members consider it fundamental to ensuring the **Union's visibility**, also as regards results ownership, especially in co-financed and multi-donor initiatives, that regular information is swiftly provided on the pooling of funds to ensure traceability of Union funds.

Evaluation and results-oriented monitoring systems: Members are seriously concerned by the insufficient reliability of EuropeAid evaluation and results-oriented monitoring (ROM) systems, because of the inadequate level of supervision and monitoring of programme evaluation and also by the fact that EuropeAid cannot ensure that staff and financial resources are appropriate and efficiently allocated to the various evaluation activities. They underline that it is indispensable to provide Parliament, as the budgetary control authority, with a clear view of the **real extent to which the Union's main objectives have been achieved**. Members consider transparency to be urgently necessary and call on the Commission, therefore, using electronic means, to provide Parliament, annually, with a list of all signed contracts in Excel format.

Members make a series of comments on the implementation of the FLEGT Action Plan with a view to improving forestry in third countries, energy projects in Africa, Union support in Haiti as well as joint programming and monitoring between the EEAS and the Commission on human rights issues.

The EDF in relation to the 2014-2016 migration crisis: finally, Members are seriously concerned about the current flow of refugees and are of the opinion that development aid needs to be disbursed much more efficiently and that it needs to fulfil 'added value' criteria. Members stress that this is the only way to provide people with adequate living conditions and to avoid an increase in flows of economic migration. They call for a more targeted approach towards the use of EDF funds as well as a more flexible disbursement strategy in line with Union needs to master the migration crisis.

2014 discharge: 8th, 9th, 10th and 11th European Development Funds

2015/2203(DEC) - 09/02/2016 - Supplementary non-legislative basic document

Council Recommendation : 9th EDF

Having regard to the Internal Agreement between Representatives of the Governments of the Member States, meeting within the Council, on the Financing and Administration of Community Aid under the Financial Protocol to the Partnership Agreement between the African, Caribbean and Pacific States and the European Community and its Member States signed in Cotonou (Benin) on 23 June 2000 and the allocation of financial assistance for the Overseas Countries and Territories setting up, amongst others, the ninth European Development Fund (EDF) and having examined the revenue and expenditure account and the balance sheet relating to the operations of the ninth EDF as at 31 December 2014 and the Annual Report of the Court of Auditors on the activities funded by the 8th, 9th, 10th and 11th EDFs concerning the financial year 2014, together with the Commission's replies contained in that Annual Report, **the Council recommended the European Parliament to give the Commission a discharge in respect of the implementation of the operations of the 9th EDF for the financial year 2014.**

This recommendation is not accompanied by any further observations. The Council considered that the overall implementation by the Commission of the operations of the ninth EDF during the financial year 2014 has been satisfactory.

2014 discharge: 8th, 9th, 10th and 11th European Development Funds

2015/2203(DEC) - 09/02/2016 - Supplementary non-legislative basic document

Council Recommendation : 8th EDF

Having regard to the Internal Agreement between the Representatives of the Governments of the Member States, meeting within the Council, on the financing and administration of the Community aid under the Second Financial Protocol to the fourth ACP-EC Convention setting up, amongst others, the eighth European Development Fund (eighth EDF) and after having examined the revenue and expenditure account and the balance sheet relating to the operations of the eighth EDF as at 31 December 2014 and the Annual Report of the Court of Auditors on the activities funded by the 8th, 9th, 10th and 11th European Development Funds (EDFs) concerning the financial year 2014, together with the Commission's replies, **the Council recommended the European Parliament to give the Commission a discharge in respect of the implementation of the operations of the eighth EDF for the financial year 2014.**

This recommendation is not accompanied by any further observations. The Council considered that the overall implementation by the Commission of the operations of the eighth EDF during the financial year 2014 has been satisfactory.

2014 discharge: 8th, 9th, 10th and 11th European Development Funds

2015/2203(DEC) - 09/02/2016 - Supplementary non-legislative basic document

Council Recommendation : 11th EDF

Having regard to the Internal Agreement between the Representatives of the Governments of the Member States of the European Union, meeting within the Council, on the financing of European Union aid under the multiannual financial framework for the period 2014 to 2020, in accordance with the ACP-EU Partnership Agreement, and on the allocation of financial assistance for the Overseas Countries and Territories to which Part Four of the Treaty on the Functioning of the European Union applies setting up, amongst others, the eleventh European Development Fund (eleventh EDF), and after having examined the revenue and expenditure account and the balance sheet relating to the operations of the eleventh EDF as at 31 December 2014 and the Annual Report of the Court of Auditors on the activities funded by the 8th, 9th, 10th and 11th European Development Funds (EDFs) concerning the financial year 2014, together with the Commission's replies contained in that Annual Report, **the Council recommended the European Parliament give the Commission a discharge in respect of the implementation of the operations of the eleventh EDF for the financial year 2014.**

This recommendation is not accompanied by any further observations. The Council considered that the overall implementation by the Commission of the operations of the eleventh EDF during the financial year 2014 has been satisfactory.

2014 discharge: 8th, 9th, 10th and 11th European Development Funds

2015/2203(DEC) - 09/02/2016 - Supplementary non-legislative basic document

Council Recommendation : 10th EDF

Having regard to the Internal Agreement between the Representatives of the Governments of the Member States, meeting within the Council, on the financing of Community aid under the multiannual financial framework for the period 2008 to 2013 in accordance with the ACP-EC Partnership Agreement and on the allocation of financial assistance for the Overseas Countries and Territories setting up, amongst others, the tenth European Development Fund (EDF) and having examined the revenue and expenditure account and the balance sheet relating to the operations of the tenth EDF as at 31 December 2014 and the Annual Report of the Court of Auditors on the activities funded by the 8th, 9th, 10th and 11th EDFs concerning the financial year 2014, together with the Commission's replies contained in that Annual Report, the Council recommended the European Parliament give the Commission a discharge in respect of the implementation of the operations of the tenth EDF for the financial year 2014.

This recommendation is not accompanied by any further observations. The Council considered that the overall implementation by the Commission of the operations of the tenth EDF during the financial year 2014 has been satisfactory.

2014 discharge: 8th, 9th, 10th and 11th European Development Funds

2015/2203(DEC) - 28/04/2016 - Text adopted by Parliament, single reading

The European Parliament decided by 463 votes to 139, with 42 abstentions, to grant discharge to the Commission in respect of the implementation of the budget of the eighth, ninth, tenth and eleventh European Development Funds for the financial year 2014.

The vote on the decision on discharge covers the closure of the accounts (in accordance with Annex V, Article 5 (1)(a) to Parliament's Rules of Procedure).

In parallel, Parliament rejected by 203 votes to 429, with 11 abstentions, **a resolution containing a series of observations regarding discharge**.

It stated that the final annual accounts of the eighth, ninth, tenth and eleventh European Development Funds are shown in Table 2 of the Court of Auditors' annual report.

2014 discharge: 8th, 9th, 10th and 11th European Development Funds

2015/2203(DEC) - 16/07/2015 - Court of Auditors: opinion, report

PURPOSE: presentation of the 2014 report from the Court of Auditors of the European Union on the activities funded by the 8th, 9th, 10th and 11th European Development Funds (EDFs) concerning the financial year 2014.

CONTENT: since 1958, the EDFs have been the main instrument for providing European Union aid for development cooperation to the African, Caribbean and Pacific (ACP) States and overseas countries and territories (OCTs). The partnership agreement signed in Cotonou on 23 June 2000 for a period of 20 years ('the Cotonou Agreement') is the current framework for the European Union's relations with ACP States and OCTs. Its main focus is on reducing and eventually eradicating poverty.

The EDFs are of a particular nature:

they are funded by the Member States according to contribution keys set in an internal agreement between the governments of the Member States, meeting within the Council, which are different from those for the EU general budget;

they are managed by the European Commission, outside the framework of the EU general budget, and by the European Investment Bank (EIB);

The Court's main conclusions are set out in a 'Statement of Assurance' of which the main elements may be summarised as follows:

Statement of assurance:

Reliability of the accounts: the Court stated that the consolidated accounts of the European Union for the year ended 31 December 2014 present fairly, in all material respects, the financial position of the Union as at 31 December 2014, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the Financial Regulation and with accounting rules based on internationally accepted accounting standards for the public sector.

Regularity of the transactions underlying the accounts (revenue): revenue underlying the accounts for the year ended 31 December 2014 is legal and regular in all material respects.

Legality and regularity of payments underlying the accounts: based on the audit, the Court estimated that the most likely error rate for expenditure transactions from the 8th, 9th, 10th and 11th EDFs is 3.8%.

The Court gave an **adverse opinion on the legality and regularity of payments underlying the accounts**.

Nature of the errors: as in previous years, the frequency of errors, including some affecting final claims which had been subject to external audits and expenditure verifications, point to weaknesses in these ex ante checks. Errors relating to non-compliance with procurement procedures by beneficiaries and the absence of supporting documents account for 63% of the estimated level of error.

Public procurement: the Court examined the final clearance of expenditure under a grant agreement to an organisation in charge of agricultural cooperation between ACP countries and found an error in the procurement of IT services. The audit showed that the grant beneficiary did not follow an international restricted procurement procedure, which requires a tender notice to be published.

Reform of EUROPEAID: EuropeAid adopted an action plan to address weaknesses identified in the implementation of EuropeAid's system. It is too early to assess the impact of the action plan as some actions are still under development. EuropeAid did not set objectively verifiable indicators, including target values, against which to assess the efficiency and cost-effectiveness of controls.

Recommendations by the Court: to remedy the elements mentioned above, the Court recommended that EuropeAid:

- set up and implement internal control procedures to ensure that pre-financing is cleared on the basis of actual incurred expenditure not including legal commitments;
- reinforce the systematic verification that partner countries use the correct exchange rate to convert budget support disbursements into their national currency;
- improve its indicators in respect of target values against which to assess the efficiency and cost-effectiveness of controls.

The report includes a section on **financial implementation** of the EDFs for 2013:

- The 8th EDF (1995-2000) amounts to EUR 12 840 million and the 9th EDF (2000-2007) to EUR 13 800 million. The 10th EDF (2008-2013) totals EUR 22 682 million. Of this amount, EUR 21 966 million is allocated to ACP countries and EUR 286 million to OCTs. These sums include, respectively, EUR 1 500 million and EUR 30 million for the Investment Facility managed by the EIB, mainly for support to the private sector in the ACP countries and OCTs. Finally, EUR 430 million is earmarked for the Commission's expenditure on programming and implementing the EDF.

- The Internal Agreement establishing the 11th EDF was adopted in August 2013. It came into force on 1 March 2015 following ratification by all EU Member States. The 11th EDF totals EUR 30 506 million, of which EUR 29 089 million is allocated to ACP countries and EUR 365 million to OCTs.

Bridging Facility: in order to ensure the availability of funds between January 2014 and the entry into force of the 11th EDF, transitional measures, known as the 'Bridging Facility', were adopted by the Council in December 2013. The resources available under the Bridging Facility in 2014 amounted to EUR 1 616 million. They were funded by:

- funds decommitted from the 8th and 9th EDFs up to 31 December 2013 (EUR 936 million euro);
- uncommitted balances from the 10th EDF at 31 December 2013 (EUR 75 million);
- funds decommitted in 2014 from the 10th and previous EDFs (EUR 586 million); and
- interest and other receipts (EUR 19 million).

They are accounted for under the 11th EDF, but do not constitute additional resources to the 11th EDF.

Commitments in 2014: the level of net commitments made in 2014 was **extraordinarily low** (EUR 621 million) compared to previous years. This was due to the delayed entry into force of the 11th EDF, which limited the resources available for commitments under the Bridging Facility.

Payments in 2014: payments made in 2014 reached a historical high (EUR 3 516 million), in particular because of EUR 595 million paid out from the Bridging Facility, notably for large disbursements of budget support and advances for operations under the African Peace Facility in the Central African Republic and Somalia.

At the end of 2014, almost all resources available had been committed (98.9% for financing decisions, 91.2% for individual contracts).

Outstanding commitments decreased by 23% from EUR 12.5 billion at the end of 2013 to EUR 9.7 billion at the end of 2014. This was the result both of the efforts made by EuropeAid to decrease outstanding commitments and of the low level of financing decisions made in 2014.

2014 discharge: 8th, 9th, 10th and 11th European Development Funds

2015/2203(DEC) - 28/04/2016 - Final act

PURPOSE: to grant discharge to the European Commission in respect of the implementation of the budget of the European Development Funds for the financial year 2014.

NON LEGISLATIVE ACT: Decision (EU) 2016/1484 of the European Parliament on discharge in respect of the implementation of the budget of the eighth, ninth, tenth and eleventh European Development Funds for the financial year 2014.

CONTENT: with the present decision, the European Parliament grants the Commission discharge in respect of the implementation of the budget of the eighth, ninth, tenth and eleventh European Development Funds for the financial year 2014.

This decision is in line with the European Parliament's resolution adopted on 28 April 2016 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 28 April 2016).