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Subject: Council conclusions on the Court of Auditors' Special Report on 'EU assistance to Tunisia'
- Council conclusions (19 June 2017)

Delegations will find in the Annex the Council conclusions on the Court of Auditors' Special Report No 3/2017 on 'EU assistance to Tunisia', adopted by the Council at its 3551st meeting held on 19 June 2017.

**COUNCIL CONCLUSIONS ON THE COURT OF AUDITOR'S SPECIAL REPORT ON
'EU ASSISTANCE TO TUNISIA'**

Foreign Affairs Council, 19 June 2017

1. The Council thanks the European Court of Auditors for their Special Report n°03/2017 'EU Assistance to Tunisia', published on 28 March 2017. The Council welcomes the Court's assessment of the European Commission and European External Action Service's (EEAS) work to provide political and financial support in order to help Tunisia's democratic transition during the period after the 2011 revolution until 2015.
2. The Council welcomes and shares the Court's overall conclusion that the Commission and the EEAS responded swiftly to Tunisia's requests for technical and financial support, that the money was generally well spent and that the assistance contributed significantly to the two main post-revolution challenges of promoting and ensuring the democratic transition and of safeguarding the long term economic stability of Tunisia.
3. The Council also shares the Court's view that the complex situation faced by Tunisia in the aftermath of the 2011 revolution and during the first years of its democratic transition had inevitable repercussions on EU cooperation activities. This was amplified by several interconnected challenges the country faced – and to a large extent still faces – both internally and regionally. It recalls the necessity to preserve the predictability and continuity of EU support to Tunisia.

4. The Council notes the concerns raised by the Court on the large number of sectors covered by EU assistance. It noted that this could have rendered the support less effective and created some difficulties in the management of the actions. While recognising the risk identified and the validity of the points raised by the Court, the Council notes that the unique and difficult circumstances during the years just after the revolution, as well as the needs expressed by the Tunisian authorities, should be fully taken into consideration to explain the large spectrum covered by the EU actions. The Court's observation should, nonetheless, be duly taken into account for the future, including in the preparation of the next multi-annual programming cycle, in line with the reviewed ENP objective to make partnerships more effective.
5. The Council therefore welcomes the Commission and EEAS's acceptance of the four main recommendations formulated by the Court. It notes with satisfaction that a majority of the Court's recommendations have already been acted upon since the reporting period. It notes that the Tunisian government has recently adopted a national development plan, which will provide a coherent framework for development assistance. In line with the Court's recommendation and, as already foreseen through the Joint Communication of the High Representative and the Commission, 'Strengthening EU support for Tunisia', EU assistance should now be focused on supporting the Tunisian government in its work to adopt and implement the urgent reforms identified in the national development plan. In particular, the EEAS and the Commission are pursuing a multi-faceted political and policy dialogue with the Tunisian counterparts, including civil society, drawing on past experience of cooperation with a view to reinforcing the relevance and impact of EU's bilateral cooperation.
6. Concerning the Court's recommendations on the implementation of EU budget support programmes, the Council concurs with the Court's view that it is key to continue to identify and mutually agree with Tunisia on clear and specific performance indicators, providing incentives to reforms based on credible sector strategies, which will make disbursement effectively linked to the satisfactory attainment of these indicators, in line with all relevant Council Conclusions, including Council Conclusions on EU Budget support, and the revised ENP. The Council also encourages the Commission to continue the sound planning of projects with clear objectives.

7. The Council takes note of the Court's recommendation to find ways, together with the European Parliament, to further speed up approval of legislative decisions providing for macro-financial assistance to Tunisia.
8. The Council also acknowledges that the Commission and the EEAS have actively sought to ensure Tunisian cooperation in the effective implementation of EU financial support, and calls on Tunisian authorities to take further steps that would help to further increase efficiency in the management and implementation of the EU's financial assistance, as well as its absorption and impact. This demand is especially pressing in the context of the considerable increase in EU technical and financial support for the period 2017-2020 announced in the Joint Communication of the High Representative and the Commission.
9. As rightly highlighted by the Court, closer donor coordination, including through EU joint programming, will be particularly important in ensuring a more focused and efficient assistance, avoiding duplications and promoting synergies and better absorption capacity by the Tunisian partners. While the EU does play an active part in the overall coordination of donors, including through the G7+ mechanism, a well-established Tunisia-led mechanism is essential and should focus its efforts on the most important needs of Tunisia.
10. Fully aware of the socioeconomic and democratic expectations of the Tunisian people for the pursuit and completion of the democratic transition, the Council underlines the importance of developing EU assistance to Tunisia in line with the Council conclusions of 17 October 2016 and of its continuous assessment, as outlined by the Court's recommendations, in order to optimise the effectiveness and impact of the cooperation.
