



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL FOR THE MIDDLE EAST, NORTH AFRICA AND THE GULF

The Director-General (acting)

Brussels

Mr Nicolaj NIELSEN  
Belgium

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**Subject: Your request for access to documents**

Ref.: EASE 2026/0752 - Ares(2026)279677

Dear Mr Nielsen,

In your application, you requested:

*'Access to all relevant audit reports, reviews, and evaluation summaries held by the Commission concerning EU funding for infrastructure projects in the Gaza Strip during the period from 1 January 2020 to October 2023. Audit reports detailing verified disbursements, expenditures, outcomes, and value-for-money assessments for physical infrastructure, specifically: roads, solar energy installations, public buildings (including administrative facilities), schools, and sanitation facilities (e.g., sewerage networks, wastewater treatment). Accompanying executive summaries, financial breakdowns, or evaluation annexes from key programs such as the European Neighbourhood Instrument (ENI), Municipal Development and Lending Fund (MDLF), or partnerships with the Palestinian Authority/UNRWA funding such projects in Gaza municipalities (e.g., Jabalia, Khan Younis). Aggregate totals per category (e.g., €X audited for roads, €Y for sanitation) excluding purely humanitarian aid (e.g., food/medical supplies).'*

- **Identification of documents**

We have conducted a search for registered documents within the Commission's internal record-keeping systems <sup>(1)</sup> and we have identified 17 documents falling within the scope of your request.

These documents are grouped under four projects as listed below:

1<sup>st</sup> project: Contribution agreement ENI/2020/417-918 - Al Montar connection point improvements - implemented by Kreditanstalt für Wiederaufbau (KfW) *[suspended since 26 October 2023]*

**Document 1:** First annual progress report dated 11 January 2023 - Ares(2023)177601

**Document 2:** Second annual progress report dated 8 December 2023 - Ares(2023)8409912

2<sup>nd</sup> project: Contribution agreement ENI/2022/435-713 - Storm Water Management and Renewable Energy in Gaza - implemented by KfW *[suspended since 12 March 2025]*

**Document 3:** First annual progress report dated 24 November 2023 - Ares(2023)8018423

3<sup>rd</sup> project: Grant contract ENI/2020/417-197 - Enhance the resilience of vulnerable communities through efficient water solutions and addressing climate change in the Eastern area of Khan Younis in the Gaza Strip - implemented by Stichting Oxfam Novib

*First annual progress report dated 5 October 2021 - Ares(2021)6057341:*

**Document 4:** Narrative Report

**Document 5:** Financial Report

*Second annual progress report dated 13 October 2022 - Ares(2022)7085706:*

**Document 6:** Narrative Report

**Document 7:** Financial Report

**Document 8:** Final expenditure verification report and final systems audit report dated 26 June 2025 - Ares(2025)5090726

*Final report dated 21 October 2025 - Ares(2025)8976863*

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<sup>(1)</sup> The criteria for registering documents are set out in Article 7 of the Commission Decision 2021/2121 of 6 July 2020 on records management and archives, Official Journal L 430 of 2 December 2021 p.30.

**Document 9:** Final narrative Report

**Document 10:** Final Financial Report

**Document 11:** Project final evaluation

**Document 12:** Expenditure verification report

4<sup>th</sup> project: Grant contract and annexes ENI/2020/417-235 - Gaza H2.0: Innovation and water efficiency implemented by WE WORLD – GVC ONLUS

*First progress report dated 21 June 2022 – Ares(2022)4546480:*

**Document 13:** Report

**Document 14:** Budget

*Second progress report dated 23 February 2023 – Ares(2023)1349986:*

**Document 15:** Report

**Document 16:** Budget

*Third progress report dated 13 March 2026 – Ares(2026)2738139:*

**Document 17:** Report

- **Information already available to the public**

We draw your attention to the following additional documents which are related to the above listed projects and which are already available to the public:

1<sup>st</sup> project:

[https://www.eeas.europa.eu/delegations/palestine-occupied-palestinian-territory-west-bank-and-gaza-strip/european-union-provides-eur-9-million-improve-water-supply-services-gaza-city-and-jabalia\\_en](https://www.eeas.europa.eu/delegations/palestine-occupied-palestinian-territory-west-bank-and-gaza-strip/european-union-provides-eur-9-million-improve-water-supply-services-gaza-city-and-jabalia_en)

2<sup>nd</sup> project:

[https://www.kfw-entwicklungsbank.de/About-us/News/News-Details\\_742848.html](https://www.kfw-entwicklungsbank.de/About-us/News/News-Details_742848.html)

3<sup>rd</sup> project:

<https://www.wes-med.eu/wp-content/uploads/2024/10/Diary-Demo-Project-Efficient-Water-Solutions-Khan-Younis-Palestine.pdf>

4<sup>th</sup> project:

<https://www.wes-med.eu/wp-content/uploads/2024/10/Diary-Demo-Project-H2O-Palestine-fr.pdf>

Furthermore, annexed to this note, you will find public dissemination reports concerning these 3<sup>rd</sup> and 4<sup>th</sup> projects (see Annex I and Annex II).

- **Clarification regarding audit reports**

Documents 1, 2 and 3 identified in relation to the two contribution agreements (1<sup>st</sup> and 2<sup>nd</sup> projects) are only progress reports.

Documents 4-12 identified in relation to the first grant contract (3<sup>rd</sup> project) are progress reports and an expenditure verification report (that corresponds to an audit report).

Documents 13-17 identified in relation to the second grant contract (4<sup>th</sup> project) are only progress reports.

The reason why we have not identified any expenditure verification report in relation to the 4<sup>th</sup> project is that this project is ongoing and the expenditure verification report will only be produced upon completion of the project.

The reason why we have not identified any audit report in relation to the 1<sup>st</sup> and 2<sup>nd</sup> projects is as follows. These projects are implemented via contribution agreements. Through a contribution agreement, the implementing partner operates under an indirect management mode, meaning that while the Commission retains overall responsibility for the programme, its day-to-day implementation - including financial management, procurement, and monitoring - is delegated to this implementing partner.

As part of the due diligence and risk management framework applied to such contribution arrangements, the Commission conducts an ‘ex ante’ pillar assessment of the implementing partner <sup>(2)</sup>. This assessment is a structured evaluation designed to ensure that the partner has robust internal control systems, including an effective audit system.

In the case at hand, KfW underwent this pillar assessment with a specific focus on its audit system (i.e., the fifth pillar). This means that the Commission has verified that KfW’s internal audit function meets the required standards for reliability, independence, and compliance with applicable regulations.

Under the applicable reporting framework, implementing partners provide the Commission with information on controls carried out and, where available, final audit reports as part of their regular reporting. This means that the Commission does not systematically receive or hold the full underlying audit documentation, but rather summary elements included in the reports.

- **Examination of the identified documents**

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<sup>(2)</sup> Article 157(4) of Regulation (EU, Euratom) 2024/2509 on the financial rules applicable to the general budget of the Union

Having examined the 17 identified documents under the provisions of Regulation (EC) No 1049/2001 <sup>(3)</sup>, I have concluded that their disclosure is prevented by the exceptions enshrined in Article 4(1)(a), third indent (protection of public interest as regards international relations), Article 4(1)(b) (protection of the privacy and the integrity of the individual) and Article 4(2), first indent (protection of the commercial interests) laid down in Regulation (EC) No 1049/2001.

Below are the reasons for the denial of disclosure:

- **Protection of the public interest as regards international relations**

Disclosure of these 17 documents is prevented by the exception concerning the protection of international relations outlined in Article 4(1)(a), third indent, of Regulation (EC) No 1049/2001.

As per settled case-law, the institutions ‘*must be recognised as enjoying a wide discretion for the purpose of determining whether the disclosure of documents relating to the fields covered by [the exceptions provided for in this Article 4(1)(a) of Regulation (EC) No 1049/2001] could undermine the public interest*’ <sup>(4)</sup>.

Moreover, the General Court ruled that, as regards the interests protected by the above-mentioned article, ‘*it must be accepted that the particularly sensitive and fundamental nature of those interests, combined with the fact that access must, under that provision, be refused by the institution if disclosure of a document to the public would undermine those interests, confers on the decision which must thus be adopted by the institution a complexity and delicacy that call for the exercise of particular care. Such a decision requires, therefore, a margin of appreciation*’ <sup>(5)</sup>.

The 17 documents identified contain precise information relating to critical infrastructure in the Gaza Strip. This information is considered highly sensitive. The Commission takes the view that disclosure to the general public of such sensitive information could undermine the bilateral relations of the European Union with Palestine <sup>(6)</sup>. Having regard to the above, I conclude that there is a reasonably foreseeable and non-hypothetical risk that disclosure of the documents, or parts thereof, would undermine the protection of the public interest as regards international relations between the European Union and Palestine. Therefore, I consider that the use of the exception under Article 4(1)(a), third indent, of Regulation (EC) No 1049/2001 is justified, and that access to the documents in question must be refused on that basis.

- **Protection of the privacy and the integrity of the individual**

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<sup>(3)</sup> Regulation (EC) No 1049/2001 of the European Parliament and of the Council of 30 May 2001 regarding public access to European Parliament, Council and Commission documents, Official Journal L 145 of 31 May 2001, p. 43.

<sup>(4)</sup> Judgment of 3 July 2014 in case C-350/12 *Council v In ‘t Veld*, paragraph 63.

<sup>(5)</sup> Judgment of 11 July 2018 in case T-644/16 *Client Earth v European Commission*, paragraph 23.

<sup>(6)</sup> *The designation of Palestine shall not be construed as recognition of a State of Palestine and is without prejudice to the individual positions of the Member States on this issue.*

Furthermore, disclosure of these 17 documents is prevented by the exception concerning the protection of privacy and the integrity of the individual outlined in Article 4(1)(b) of Regulation (EC) No 1049/2001.

In particular these documents contain the names/initials and contact details of natural persons; handwritten signatures; other information relating to an identified or identifiable natural person.

Article 9(1)(b) of the Data Protection Regulation<sup>(3)</sup> does not allow the transmission of these personal data, except if you prove that it is necessary to have them transmitted to you for a specific purpose in the public interest and where there is no reason to assume that the legitimate interests of the data subject might be prejudiced. In your application, you do not express any particular interest to have access to these personal data, nor do you put forward any arguments to establish the necessity to have the data transmitted for a specific purpose in the public interest.

- **Protection of the commercial interests**

Article 4(2), first indent, of Regulation (EC) No 1049/2001 provides that '*[t]he institutions shall refuse access to a document where disclosure would undermine the protection of commercial interests of a natural or legal person, including intellectual property, [...], unless there is an overriding public interest in disclosure*'.

The 17 documents contain commercially sensitive business information (like budget, bank details etc). Also taking into account the interests of the third parties involved, the disclosure of those parts can pose a real and non-hypothetical risk that would undermine the protection of the commercial interests of the entities involved by disclosing sensitive information.

It should be noted that the exception relating to commercial interests can be applied to non-commercial entities, such as non-profit associations or even public entities. This is due to the fact that giving access to the requested information could be used to distort competition in future procedures, because of its commercial value. Alternatively, its disclosure can prejudice the legitimate interests of economic operators who participated in the relevant procedures.

In consequence, there is a real and non-hypothetical risk that public access to the abovementioned information would undermine the '*commercial interests*' of the third parties.

- **Overriding public interest**

The exceptions laid down in Article 4(2) of Regulation (EC) No 1049/2001 apply unless there is an overriding public interest in disclosure of the documents.

In your application, you do not put forward any reasoning pointing to an overriding public interest in disclosing the documents requested. We have examined whether there could be an overriding public interest in disclosure, but we have not been able to identify such an interest. We conclude, therefore, that the protection of the public interest as regards public security and the protection of commercial interests prevail.

- **Means of redress**

For the sake of good order, I further refer to Article 7(2) of Regulation (EC) No 1049/2001. In accordance with this Article, you are entitled to make a confirmatory application requesting the Commission to review its position.

Such a confirmatory application should be addressed to the Secretary-General of the Commission within 15 working days upon receipt of this letter and can be submitted in one of the following ways:

**by asking for a review via your ‘EASE’ portal <sup>(7)</sup> account** (available only for initial requests submitted via the portal account)

**or by mail:**

European Commission  
Secretariat-General  
Transparency, Document Management & Access to Documents (SG.A.2)  
BERL 7/DCS  
B-1049 Bruxelles/Brussel

**or by email to:** [sg-acc-doc@ec.europa.eu](mailto:sg-acc-doc@ec.europa.eu)

Yours sincerely,

Electronically signed

Michael KARNITSCHNIG

Enclosures: Annexes I and II

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<sup>(7)</sup> <https://www.ec.europa.eu/transparency/documents-request>