



Brussels, 16.12.2021
C(2021) 9284 final

COMMISSION IMPLEMENTING DECISION

of 16.12.2021

on the financing of the annual action plan in favour of Bhutan for 2021

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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union (TFEU),

Having regard to 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 966/2012¹, and in particular Article 110 thereof,

Having regard to Regulation (EU) 2021/947 of the European Parliament and of the Council of 9 June 2021 establishing the Neighbourhood, Development and International Cooperation Instrument – Global Europe, amending and repealing Decision No 466/2014/EU and repealing Regulation (EU) 2017/1601 and Council Regulation (EC, Euratom) No 480/2009², and in particular Article 23 thereof,

Whereas:

- (1) In order to ensure the implementation of the annual action plan in favour of Bhutan for 2021, it is necessary to adopt an annual financing decision, which constitutes the annual work programme, for 2021. Article 110 of Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') establishes detailed rules on financing decisions.
- (2) The envisaged assistance is to comply with the conditions and procedures set out by the restrictive measures adopted pursuant to Article 215 TFEU³.
- (3) The action provided for in this Decision contributes to climate and biodiversity mainstreaming in line with the European Green Deal and the inter-institutional agreement.
- (4) The Commission has adopted the National Multiannual Indicative Programme⁴ for the period 2021-2027⁵, which sets out the following priorities: climate change, green growth for resilient Bhutan; good governance for inclusive socio-economic development; digital transition using technology as a driver of productivity.
- (5) The objectives pursued by the annual action plan to be financed under Regulation (EU) 2021/947 geographic programme 'Asia and the Pacific' are to support the

¹ OJ L 193, 30.7.2018, p.1.

² OJ L 209, 14.6.2021, p.1.

³ www.sanctionsmap.eu. Note that the sanctions map is an IT tool for identifying the sanctions regimes. The source of the sanctions stems from legal acts published in the Official Journal (OJ). In case of discrepancy, the OJ prevails.

⁴ C(2021)9084.

⁵ Commission Implementing Decision adopting a multiannual indicative programme for Bhutan for the period 2021-2027, C(2021)9084 final of 14.12.2021.

implementation of the Bhutan's Renewable Natural Resources (RNR) sector policy, with the specific objective to promote sustainable agri-food systems in the country and contribute to: a) fostering economic diversification of the RNR sector, b) sustainable management and conservation of natural resources, and c) enhanced food and nutrition security.

- (6) The action entitled 'Promoting Inclusive, Sustainable, and Resilient Agri-Food Systems in Bhutan' will strengthen national capacities and drive RNR sector policy reforms through structured policy dialogue, effective sector coordination and solution centric technical assistance activities.
- (7) Pursuant to Article 26(1) of Regulation (EU) 2021/947, indirect management is to be used for the implementation of the action.
- (8) The Commission is to ensure a level of protection of the financial interests of the Union with regards to entities and persons entrusted with the implementation of Union funds by indirect management as provided for in Article 154(3) of the Financial Regulation. To this end, such entities and persons are to be subject to an assessment of their systems and procedures in accordance with Article 154(4) of the Financial Regulation⁶ and, if necessary, to appropriate supervisory measures in accordance with Article 154(5) thereof before a contribution agreement can be signed.
- (9) It is necessary to allow for the payment of interest due for late payment on the basis of Article 116(5) of the Financial Regulation.
- (10) In order to allow for flexibility in the implementation of the annual action plan, it is appropriate to allow changes which should not be considered substantial for the purposes of Article 110(5) of the Financial Regulation.
- (11) The action plan provided for in this Decision is in accordance with the opinion of the Neighbourhood, Development and International Cooperation Instrument – Global Europe Committee established under Article 45 of Regulation (EU) 2021/947.

HAS DECIDED AS FOLLOWS:

Article 1
The action plan

The annual financing decision, constituting the annual action plan for the implementation of the annual action plan in favour of Bhutan for 2021, as set out in the Annex, is adopted.

The action plan shall include the following action:

'Promoting Inclusive, Sustainable, and Resilient Agri-Food Systems in Bhutan' set out in the Annex.

Article 2
Union contribution

The maximum Union contribution for the implementation of the action plan for 2021 is set at EUR 15 000 000, and shall be financed from the appropriations entered in the budget line B2021-14.020131-C1-INTPA of the general budget of the Union.

The appropriations provided for in the first paragraph may also cover interest due for late payment.

⁶ Except for the cases referred to in Article 154(6) of the Financial Regulation, where the Commission may decide, not to require an ex-ante assessment.

Article 3

Methods of implementation and entrusted entities or persons

The implementation of the actions carried out by way of indirect management, as set out in the Annex, may be entrusted to the entities or persons referred to or selected in accordance with the criteria laid down in point 4.4.1 of the Annex.

Article 4

Flexibility clause

Increases or decreases of up to EUR 10 000 000 and not exceeding 20% of the contribution set in the first paragraph of Article 2, or cumulated changes⁷ to the allocations of specific actions not exceeding 20% of that contribution as well as extensions of the implementation period shall not be considered substantial for the purposes of Article 110(5) of the Financial Regulation provided that these changes do not significantly affect the nature and objectives of the actions.

The authorising officer responsible may apply the changes referred to in the first paragraph. Those changes shall be applied in accordance with the principles of sound financial management and proportionality.

Done at Brussels, 16.12.2021

For the Commission

Jutta URPILAINEN

Member of the Commission

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These changes can come from assigned revenue made available after the adoption of the financing decision.