



Brussels, 8.11.2024  
C(2024) 7928 final

**COMMISSION IMPLEMENTING DECISION**

**of 8.11.2024**

**on the financing of the annual action plan in favour of Guatemala for 2024**

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## on the financing of the annual action plan in favour of Guatemala for 2024

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union<sup>1</sup>, 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 480/2009<sup>2</sup>, and in particular Article 23(1) and (2) thereof,

Whereas:

- (1) In order to ensure the implementation of the annual action plan in favour of Guatemala for 2024, it is necessary to adopt an annual financing decision, which is to constitute the annual work programme, for 2024 in accordance with Article 110(2) of Regulation (EU, Euratom) 2024/2509 ('the Financial Regulation').
- (2) The envisaged assistance is to comply with the conditions and procedures set out by the restrictive measures adopted pursuant to Article 215 of the Treaty on the Functioning of the European Union<sup>3</sup>.
- (3) 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.
- (4) In order to allow for flexibility in the implementation of the action plan it is appropriate to determine the changes, which should not be considered substantial for the purposes of Article 110(5) of the Financial Regulation.
- (5) The actions provided for in this Decision should contribute to climate, biodiversity and gender-equality mainstreaming in line with Commission Communication 'The European Green Deal' and in the Inter-institutional Agreement of 16 December 2020 on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources.
- (6) The Commission has adopted the National Multiannual Indicative Programme for Guatemala, for the period 2021-2027<sup>4</sup>, as amended following the mid-term review<sup>5</sup>,

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<sup>1</sup> OJ L 239, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

<sup>2</sup> OJ L 209, 14.6.2021, p.1, ELI: <http://data.europa.eu/eli/reg/2021/947/oj>.

<sup>3</sup> See [www.sanctionsmap.eu](http://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.

which sets out the following priorities: 1) Fostering Green Transition; 2) Investing in the Future: Creating decent jobs through innovation and digitalisation; and 3) Stronger institutions for stronger social cohesion among regions and generations.

- (7) The objectives pursued by the annual action plan to be financed under the Regulation (EU) 2021/947 geographic programme ‘Americas and the Caribbean’ are to support E-governance and digitalisation in Public Administration and Financial Management in Guatemala; and contribute to the implementation of EU actions – Global Gateway<sup>6</sup> Investment Agenda in Guatemala with Support Measures (Technical Cooperation Facility).
- (8) The action entitled “E-governance and digitalisation in Public Administration and Financial Management in Guatemala” aims to promote e-governance, public administration modernization and enhance efficiency, transparency and accountability of public spending by supporting digital transformation and e-government solutions for an improved digital ecosystem and boosting investments. The action entitled “Support Measures (Technical Cooperation Facility)” aims to contribute to the implementation of the EU actions – Global Gateway Investment Agenda in Guatemala, NDICI MIP 2021-2027, TEI, Climate Change, Gender Action Plan (GAP III), the implementation of EU EOM 2023 recommendations, and other programmes in line with EU global priorities. The Commission should acknowledge and accept contribution[s] from other donors in accordance with Article 21(2) of the Financial Regulation, subject to the conclusion of the relevant agreement. Where such contributions are not denominated in euro, a reasonable estimate of conversion should be made.
- (9) The objective and design of all actions fulfil the criteria for Official Development Assistance established by the OECD/DAC, as per the requirements of Article 3(3) of Regulation (EU) 2021/947, contributing to the sustainable development of partner countries and the implementation of the 2030 agenda by Guatemala. The countries benefiting from the action which are included in the list of ODA recipients, are identified in the respective action document.
- (10) Pursuant to Article 62(1), point (c), of the Financial Regulation and Article 26(1) of Regulation (EU) 2021/947 indirect management is to be used for the implementation of the actions set out in the Annexes.
- (11) The Commission is to ensure a level of protection of the financial interests of the Union with regard to persons and entities entrusted with the implementation of Union funds by indirect management as provided for in Article 157(3) of the Financial Regulation. To that end, and before a contribution agreement can be signed, such persons and entities are to be subject to an assessment of their systems and procedures in accordance with Article 157(4) of the Financial Regulation<sup>7</sup> and, if necessary, to

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<sup>4</sup> Commission Implementing Decision on the adoption of the multiannual indicative programme for Guatemala for the period 2021-2027, C(2021)9072 final of 14.12.2021.

<sup>5</sup> Commission Implementing Decision amending country, multi-country and regional Multiannual Indicative Programmes 2021-2027 for Sub-Saharan Africa, Asia and the Pacific, Americas and the Caribbean and the Multiannual Indicative Programmes on Civil Society Organisations, Global Challenges and Human Rights and Democracy, C(2024)7502 final of 31.10.2024.

<sup>6</sup> The Global Gateway, JOIN(2021) 30 (final) of 01.12.2021

<sup>7</sup> Except for the cases referred to in Article 157(7) of the Financial Regulation, where the Commission may decide, not to require an ex-ante assessment.

appropriate supervisory measures in accordance with Article 157(5) of the Financial Regulation.

- (12) The action plan provided for in this Decision is in accordance with the opinion of the 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 Guatemala for year 2024, as set out in the Annexes, is adopted.

The action plan shall include the following actions:

- (a) E-governance and digitalisation in Public Administration and Financial Management in Guatemala set out in Annex I;
- (b) Support Measures (Technical Cooperation Facility) set out in Annex II.

*Article 2*

**Union contribution**

The maximum Union contribution for the implementation of the action plan for 2024 is set at EUR 16 700 000, and shall be financed from the appropriations entered in the following line of the general budget of the Union : BGUE-B2024-14.020140.

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

*Article 3*

**Flexibility clause**

Increases or decreases of up to EUR 10 million and not exceeding 20% of the maximum Union contribution set in the first paragraph of Article 2, or cumulated changes 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, where those 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.

*Article 4*

**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 Annexes, may be entrusted to the entities or persons referred to or selected in accordance with the criteria laid down in point 4.3.1 and 4.4.4 of the Annexes I and II.

Done at Brussels, 8.11.2024

*For the Commission*  
*Jutta URPILAINEN*  
*Member of the Commission*