



Brussels, 1.12.2023  
C(2023) 8117 final

**COMMISSION IMPLEMENTING DECISION**

**of 1.12.2023**

**on the financing of the annual action plan in favour of Greenland for 2023**

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THE EUROPEAN COMMISSION,

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

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 966/2012<sup>1</sup>, and in particular Article 110 thereof,

Having regard to Council Decision (EU) 2021/1764 of 5 October 2021 on the association of the Overseas Countries and Territories with the European Union including relations between the European Union on the one hand, and Greenland and the Kingdom of Denmark on the other<sup>2</sup>, and in particular Article 82 thereof,

Whereas:

- (1) In order to ensure the implementation of Green Growth, it is necessary to adopt an annual financing decision, which constitutes the annual work programme, for 2023. 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 TFEU<sup>3</sup>.
- (3) The action provided for in this Decision should contribute to climate and biodiversity mainstreaming in line with the European Green Deal<sup>4</sup> and the inter-institutional agreement of 16 December 2020 between the European Parliament, the Council of the European Union and the European Commission 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<sup>5</sup>.
- (4) The Commission has adopted the Multiannual Indicative Programme for Greenland for the period 2021-2027<sup>6</sup>, which sets out the following priority: Green Growth.

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<sup>1</sup> OJ L 193, 30.7.2018, p.1.

<sup>2</sup> OJ L 355, 7.10.2021, p.6.

<sup>3</sup> [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.

<sup>4</sup> COM (2019) 640 final of 11 December 2019.

<sup>5</sup> OJ L 433I, 22.12.2020, p. 28.

<sup>6</sup> Commission Implementing Decision on the multiannual indicative programme for Greenland for the period 2021-2027, C(2021) 9159 final of 15.12.2021.

- (5) The objectives pursued by the annual action plan to be financed under Decision (EU) 2021/1764 are to contribute to the economic diversification and sustainable development of Greenland, as laid down in the Multiannual Indicative Programme (MIP).
- (6) The action entitled ‘Green Growth’ aims to support Greenland’s sustainable development and economic diversification through the increased use of renewable energy for clean fuels production, the development of circular and sustainable critical raw materials value chains as well as the expanded protection of biodiversity and the environment.
- (7) Pursuant to Article 26(1) of Regulation (EU) 2021/947 applicable in pursuance of Article 81 of Decision (EU) 2021/1764, 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 Regulation<sup>7</sup> 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 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.
- (11) The action plan provided for in this Decision is in accordance with the opinion of the Committee established under Article 90 of Decision (EU) 2021/1764,

HAS DECIDED AS FOLLOWS:

*Article 1*  
*The action plan*

The annual financing decision, constituting the annual action plan in favour of Greenland for 2023, as set out in the Annex, is adopted.

The action plan shall include the following action: Green Growth.

*Article 2*  
*Union contribution*

The maximum Union contribution for the implementation of the action plan for 2023 is set at EUR 22 500 000, and shall be financed from the appropriations entered in budget line 14.050300 of the general budget of the Union.

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

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<sup>7</sup> 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 million and not exceeding 20% of the maximum Union contribution set in the first paragraph of Article 2, or cumulated changes<sup>8</sup> 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 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, 1.12.2023

*For the Commission*

*Jutta URPILAINEN*

*Member of the Commission*

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<sup>8</sup> These changes can come from assigned revenue made available after the adoption of the financing decision.