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**COMMISSION IMPLEMENTING DECISION**

**of 20.12.2021**

**on the financing of a special measure in favour of Afghanistan for 2021**

# COMMISSION IMPLEMENTING DECISION

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## on the financing of a special measure in favour of Afghanistan for 2021

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 966/2012<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(4) thereof,

Whereas:

- (1) In order to ensure the implementation of a special measure in favour of Afghanistan for 2021, it is necessary to adopt an annual financing decision, which constitutes the annual work programme. 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) This action responds to some of the most urgent challenges facing the Afghan population following the overthrow of the constitutional government of the Islamic Republic of Afghanistan by the Taliban on 15 August 2021, leading notably to a drastically altered political landscape and a severe humanitarian and economic crisis. On 11 October 2021, EU Development Ministers agreed on the need to assist the population directly by supporting essential services, avoiding government channels, going beyond humanitarian aid to adopt a humanitarian-development nexus approach focused on direct needs and basic livelihoods. On 12 October 2021, the President announced that the Commission was working to make it possible to use funds intended for Afghanistan to support Afghan people in urgent needs.
- (4) This Decision is adopted on duly justified imperative grounds of urgency, since Afghanistan is facing a humanitarian disaster with the onset of the winter and risks imminent socio-economic collapse, with serious potential implications for regional

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

<sup>2</sup> OJ L 209, 14.6.2021, p.1.

<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.

stability, including the possibility of massive migration outflows and increased insecurity and terrorist threats.

- (5) The action entitled “Afghanistan essential services and livelihoods stabilisation programme” is aimed at maintaining a minimal functioning of basic services in the country, and at safeguarding livelihoods. Its key objective is to avoid as much as possible a breakdown of health and nutritional services and the collapse of primary and secondary education.
- (6) Pursuant to Article 26(1) of Regulation (EU) 2021/947, indirect management is to be used for the implementation of the action.
- (7) 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>4</sup> and, if necessary, to appropriate supervisory measures in accordance with Article 154(5) thereof before a contribution agreement can be signed.
- (8) 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.
- (9) In order to allow for flexibility in the implementation of the special measure, it is appropriate to allow changes which should not be considered substantial for the purposes of Article 110(5) of the Financial Regulation.
- (10) The special measure provided for in this Decision is in accordance with the opinion of the Neighbourhood, Development and International Cooperation Instrument Committee established under Article 45 of Regulation (EU) 2021/947.

HAS DECIDED AS FOLLOWS:

*Article 1*  
*The measure*

The annual financing decision, constituting the annual work programme for the implementation of the special measure in favour of Afghanistan for 2021, as set out in the Annex, is adopted.

*Article 2*  
*Union contribution*

The maximum Union contribution for the implementation of the special measure for 2021 is set at EUR 53 000 000, and shall be financed from the appropriations entered in the budget line BGUE-B2021-14.020130-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.

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<sup>4</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 4.3.1 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, 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, 20.12.2021

*For the Commission*

*Jutta URPILAINEN*

*Member of the Commission*