



Brussels, 23.8.2022
C(2022) 6168 final

COMMISSION IMPLEMENTING DECISION

of 23.8.2022

on the financing of the annual action plan in favour of Cambodia for 2022

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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(2) for action plans thereof,

Whereas:

- (1) In order to ensure the implementation of the annual action plan in favour of Cambodia for 2022, it is necessary to adopt an annual financing decision, which constitutes the annual work programme, for 2022. 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 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 2021-2027, which sets out the following priorities: (Priority Area 1) Green Growth and Decent Jobs; (Priority Area 2) Education and Skills Development; and (Priority Area 3) Good Governance.
- (5) The objectives pursued by the annual action plan to be financed under the Regulation (EU) 2021/947 geographic programme 'Asia and the Pacific' are to promote Public Finance Management Reform (PFMR), to improve efficiency, transparency and accountability in management of public funds, to improve public service delivery.

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 Decision C(2021) 9076 of 14/12/2021.

- (6) The action entitled ‘EU-Cambodia Partnership for Public Financial Management Reform (Stage IV)’ aims at: enhancing budget credibility, financial accountability, transparency, strengthening efficient budget-policy linkages, including on Climate Change and Gender and developing capacity for PFM and service delivery.
- (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 Regulation⁵ 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 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 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 financing of the annual action plan in favour of Cambodia for 2022, as set out in the Annex, is adopted.

The action plan shall include the following action “EU-Cambodia Partnership for Public Financial Management Reform (Stage IV)” set out in the Annex.

Article 2
Union contribution

The maximum Union contribution for the implementation of the annual action plan in favour of Cambodia for 2022 is set at EUR 31 000 000 and shall be financed from the appropriations entered in the following budget line of the general budget of the Union: BGUE-B2022-14.020131-C1-INTPA.

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

⁵ Except for the cases of Article 154(6) of Regulation (EU, Euratom) 2018/1046, 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 4.4.4 and 4.4.5 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 changes⁶ 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, 23.8.2022

For the Commission

Jutta URPILAINEN

Member of the Commission

⁶ These changes can come from assigned revenue made available after the adoption of the financing decision.