



Brussels, 16.12.2021
C(2021) 9349 final

COMMISSION IMPLEMENTING DECISION

of 16.12.2021

**on the financing of the multi-annual action plan in favour of Guatemala for 2021-2022
part I**

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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 966/2012¹, and in particular Article 110 thereof,

Having regard to Regulation (EU) No 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 (hereafter referred to as ‘Neighbourhood, Development and International Cooperation Instrument – Global Europe’ or as ‘Regulation (EU) No 2021/947 of 9 June 2021’), and in particular Article 23 thereof,

Whereas:

- (1) In order to ensure the implementation of the multi-annual action plan in favour of Guatemala for 2021-2022 part I, it is necessary to adopt a multi-annual financing decision, which constitutes the multi-annual work programme, for 2021-2022. Article 110 of Regulation (EU, Euratom) 2018/1046 establishes detailed rules on financing decisions.
- (1) The envisaged assistance is to comply with the conditions and procedures set out by the restrictive measures adopted pursuant to Article 215 TFEU³.
- (2) The Commission has adopted the National Multiannual Indicative Programme for the period 2021-2027⁴, which sets out the following priorities: 1) Green Deal; 2) Sustainable and inclusive growth; 3) Good Governance and Human Development.
- (3) The objectives pursued by the multi-annual action plan to be financed under the Neighbourhood, Development and International Cooperation Instrument - Global Europe geographic programme ‘Americas and the Caribbean’ are to support Guatemala’s efforts to obtain additional domestic revenues and to continue improving labour market access for its citizens, particularly the most vulnerable.

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 Commission Implementing Decision adopting a multiannual indicative programme for Guatemala for the period 2021-2027, C(2021) 9072 final of 14.12.2021.

- (4) The action entitled ‘*Effective domestic revenue mobilisation for inclusive growth*’ aims to increase domestic revenue mobilisation in Guatemala, in order to expand available resources to finance critically needed social investments. While the action entitled ‘*Support to Decent Employment in Guatemala Programme - Programa de apoyo al Empleo Digno en Guatemala*’, seeks to continue improving labour market access for all, particularly for young people, women, returning migrants, persons with disabilities and the indigenous population in line with the National Policy for Decent Employment 2017 – 2032 (PNED).
- (5) Pursuant to Article 26(1) of Regulation (EU) No 2021/947 of 9 June 2021 indirect management is to be used for the implementation of the action.
- (6) 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 Regulation (EU, Euratom) 2018/1046.

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 Regulation (EU, Euratom) 2018/1046⁵ and, if necessary, to appropriate supervisory measures in accordance with Article 154(5) of Regulation (EU, Euratom) 2018/1046 before a contribution agreement can be signed.

Regarding indirect management with a partner country, the Commission in accordance with Article 154(6) of Regulation (EU, Euratom) 2018/1046 retains the financial management responsibilities laid down in point 4.3.3 of the Annex II.
- (7) It is necessary to allow for the payment of interest due for late payment on the basis of Article 116(5) of Regulation (EU, Euratom) 2018/1046.
- (8) 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 Regulation (EU, Euratom) 2018/1046.
- (9) 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) No 2021/947 of 9 June 2021.

HAS DECIDED AS FOLLOWS:

Article 1
The action plan

The multiannual financing decision, constituting the multiannual action plan for the implementation of the multiannual action plan in favour of Guatemala for 2021-2022 – part I, as set out in the Annexes, is adopted.

The action plan shall include the following actions:

- (a) Effective domestic revenue mobilisation for inclusive growth set out in Annex I;
- (b) Support to Decent Employment in Guatemala Programme - *Programa de apoyo al Empleo Digno en Guatemala* set out in Annex II;

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 2
Union contribution

The maximum Union contribution for the implementation of the action plan for 2021-2022 is set at EUR 25 000 000, and shall be financed from the appropriations entered in the following line of the general budget of the Union:

- (a) general budget of the Union for 2021: budget line 14 02 01 40: EUR 19 696 239.65;
- (b) general budget of the Union for 2022 : budget line 14 02 01 40: EUR 5 303 760.35.

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

The implementation of this Decision is subject to the availability of the appropriations provided for in the general budget of the Union for 2022 following the adoption of that budget by the budget authority.

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 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 of the Annex I and point 4.3.3 of the Annex II.

Article 4
Flexibility clause

Increases or decreases of up to EUR 10 000 000 not exceeding 20% of the contribution set in the first paragraph of Article 2, considering each financial year separately 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 Regulation (EU, Euratom) 2018/1046 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

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