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**COMMISSION IMPLEMENTING DECISION**

**of 9.8.2023**

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

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## on the financing of the annual action plan in favour of Honduras for 2023

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(2) thereof,

Whereas:

- (1) In order to ensure the implementation of the annual action plan in favour of Honduras for 2023, 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 contribute to climate and biodiversity mainstreaming in line with the European Green Deal and the inter-institutional agreement.
- (4) The Commission has adopted the National Multiannual Indicative Programme for the period 2021-2027<sup>4</sup> which sets out the following priorities: Sustainable Management of Natural Resources and Climate Change; Employment, Decent Work and Growth; Rule of Law and Democratic Governance.
- (5) The objectives pursued by the 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 climate

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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.

<sup>4</sup> Commission Implementing Decision adopting the multiannual indicative programme for Honduras for the period 2021-2027, C(2021)9102, 14.12.2021.

actions in Honduras and the implementation of the Multiannual Indicative Programme for Honduras 2021-2027.

- (6) The action entitled ‘VPA & Beyond: Voluntary Partnership Agreement, Forest Partnership and Green Business’ will enhance the sustainable contribution of Honduras’ forest resources to national inclusive economic growth and to global efforts to address climate change. The specific objectives pursued by the action “VPA & Beyond (Voluntary Partnership Agreement, Forest Partnership & Green Business)” are: 1) Strengthen Forest Governance through the implementation of the Voluntary Partnership Agreement (VPA FLEGT); 2) Build the Forest Partnership (FP) through sustainable forest management, forest restoration and ecotourism; and 3) Promote Green Businesses through strengthening forest-related value chains.
- (7) It is appropriate to authorise the award of grants without a call for proposals and to provide for the conditions for awarding those grants.
- (8) Pursuant to Article 26(1) of Regulation (EU) 2021/947 indirect management and direct management are to be used for the implementation of the actions.
- (9) 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 and, if necessary, to appropriate supervisory measures in accordance with Article 154(5) thereof before a contribution agreement can be signed.

- (10) 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 (EU, Euratom) 2018/1046.
- (11) 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 (EU, Euratom) 2018/1046.
- (12) The action plan provided for in this Decision is in accordance with the opinion of the NDICI-Global Europe 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 Honduras for 2023, as set out in the Annex, is adopted.

The action plan shall include the following action ‘VPA & Beyond: Voluntary Partnership Agreement, Forest Partnership and Green Business’ set out in the Annex.

#### *Article 2* *Union contribution*

The maximum Union contribution for the implementation of the action plan for 2023 is set at EUR 23 400 000 and shall be financed from the appropriations entered in the following line of the general budget of the Union :

– budget line BGUE-B2023-14.020140-C1-INTPA: EUR 23 400 000;

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

### *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 4.4.3 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 changes<sup>5</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 (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.

### *Article 5*

#### *Grants*

Grants may be awarded without a call for proposals in accordance with the conditions set out in the Annex. Grants may be awarded to the bodies selected in accordance with point 4.4.1 of the Annex.

Done at Brussels, 9.8.2023

*For the Commission*

*Jutta URPILAINEN*

*Member of the Commission*

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<sup>5</sup> These changes can come from assigned revenue made available after the adoption of the financing decision.