



Brussels, 25.4.2023
C(2023) 2914 final

COMMISSION IMPLEMENTING DECISION

of 25.4.2023

**on the financing of the annual action plan in favour of the Republic of Nigeria for 2023
(Part 1)**

COMMISSION IMPLEMENTING DECISION

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on the financing of the annual action plan in favour of the Republic of Nigeria for 2023 (Part 1)

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) 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) thereof,

Whereas:

- (1) In order to ensure the implementation of the annual action plan in favour of the Federal Republic of Nigeria for 2023 (Part 1), it is necessary to adopt an annual financing decision, which constitutes the first part of 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 TFEU³.
- (3) The actions provided for in this Decision contribute to Nigeria's efforts in attaining SDG 10 (reduced inequalities) and SDG 16 (Peace, justice and strong institutions).
- (4) The Commission has adopted the National Multiannual Indicative Programme⁴ for the period 2021-2027⁵, which sets out the following priorities: "Green and Digital Economy", "Governance, Peace and Migration" and "Human Development".
- (5) The objectives pursued by the annual action plan to be financed under the Regulation (EU) 2021/947 geographic programme Sub-Saharan Africa are to contribute to

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)9398.

⁵ Commission Decision on the adoption of the National Indicative Programme between the European Union and Nigeria C(2021)9398 final of 16.12.2021.

enhancing democracy, participatory governance and accountability, improving human security and ensuring the sustainable management of migration.

- (6) The action entitled ‘EU Support to the Rule of Law and Anti-Corruption in Nigeria Phase II’ is a comprehensive programme that seeks to improve the justice and anti-corruption systems for enhanced social cohesion.
- (7) The action entitled ‘Support to Migration Governance in Nigeria’ aims to improve the management of migration, forced displacement and mobility in a safe, orderly, regular, and responsible way, enhance the response to counter trafficking in persons and smuggling of migrants and promote sustainable reintegration for returnees.
- (8) The action entitled ‘Support for Disengagement, Review, Reintegration, and Reconciliation of Persons formerly associated with NSAGs in Northeast Nigeria (SD3R)’ seeks to strengthen prevention of armed conflict, and improve mechanisms to protect civilians and safe guard women’s and children’s rights in fragile and conflict-affected contexts.
- (9) Pursuant to Article 26(1) of Regulation (EU) 2021/947 indirect management is to be used for the implementation of the actions.
- (10) 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.
- (11) 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 Regulation⁶ and, if necessary, to appropriate supervisory measures in accordance with Article 154(5) thereof before a contribution agreement can be signed.
- (12) 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.
- (13) 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.
- (14) 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 first part of the annual action plan for the implementation of the annual action plan in favour of the Federal Republic of Nigeria for 2023 (Part 1), as set out in the Annexes, is adopted.

The action plan shall include the following actions:

- (a) EU Support to the Rule of Law and Anti-Corruption in Nigeria Phase II set out in Annex I;

⁶ 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.

- (b) Support to Migration Governance in Nigeria set out in Annex II;
- (c) Support for Disengagement, Review, Reintegration, and Reconciliation of Persons formerly associated with NSAGs in Northeast Nigeria (SD3R) set out in Annex III.

Article 2
Union contribution

The maximum Union contribution for the implementation of the first part of the action plan for 2023 is set at EUR 78 400 000, and shall be financed from the appropriations entered in the following line of the general budget of the Union :

– budget line BGUE-B2023-14.020120-C1-INTPA: EUR 78 400 000.

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 Annexes, 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 Annexes I & II & III.

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 changes⁷ 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, 25.4.2023

For the Commission
Jutta URPILAINEN
Member of the Commission

⁷ These changes can come from assigned revenue made available after the adoption of the financing decision.