



Brussels, 21.10.2024
C(2024) 7463 final

COMMISSION IMPLEMENTING DECISION

of 21.10.2024

on the financing of the annual action plan in favour of the Kingdom of Lesotho for 2024

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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) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union¹, 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(1) and (2), and Article 25(2)(d) thereof,

Whereas:

- (1) In order to ensure the implementation of the annual action plan in favour of the Kingdom of Lesotho for 2024, it is necessary to adopt an annual financing decision, which constitutes the annual work programme, for 2024. Article 110(2) of Regulation (EU, Euratom) 2024/2509 ('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 Commission has adopted the National Multiannual Indicative Programme⁴ for the period 2021-2027⁵, which sets out the following priorities: (1) green and resilient economy and (2) peaceful and just society. Under the first priority area, EU cooperation aims to facilitate Lesotho's move towards a circular economy that becomes increasingly sustainable and self-sufficient with regard to energy generation and consumption and that provides affordable access for all to energy, water and sanitation. Under the second priority area, EU cooperation supports the process of national reforms undertaken by Lesotho and the improvement of service delivery to the citizenry, particularly social protection.
- (4) The objectives pursued by the annual action plan to be financed under the Regulation (EU) 2021/947 geographic programme 'Sub-Saharan Africa' are to enhance

¹ OJ L 239, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

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)9086 final.

⁵ Commission Decision on the adoption of the National Indicative Programme between the European Union and the Kingdom of Lesotho C(2021)9086 final of 14.12.2021.

participation and inclusion in the political system of Lesotho and to strengthen the administration of elections.

- (5) The action entitled ‘Inclusive Lesotho’ has the overall objective to enhance participation and inclusion in the political system in Lesotho and to strengthen the administration of elections.
- (6) The objective and design of the action fulfil the criteria for Official Development Assistance established by the OECD/DAC, as per the requirements of Article 3(3) of Regulation (EU) 2021/947, contributing to the sustainable development of partner countries and the implementation of the 2030 agenda by contributing to Sustainable Development Goal 16 - Peace, Justice and Strong Institutions. The countries benefiting from the action which are included in the list of ODA recipients, are identified in the respective action document.
- (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 Regulation⁶ 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 determine the 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 annual action plan in favour of the Kingdom of Lesotho for 2024, as set out in the Annex, is adopted.

The action plan shall include the action “Inclusive Lesotho”, set out in the Annex.

⁶ 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 2
Union contribution

The maximum Union contribution for the implementation of the programme for 2024 is set at EUR 4 000 000, and shall be financed from the appropriations entered in the budget line 14.020122 of the general budget of the Union.

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 4.4.1 and 4.4.2 of the Annex.

Article 4
Flexibility clause

Increases or decreases of up to EUR 10 000 000 and not exceeding 20% of the maximum Union 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, where 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, 21.10.2024

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.