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**COMMISSION IMPLEMENTING DECISION**

**of 16.11.2022**

**on the financing of the annual action plan in favour of the Kingdom of Lesotho 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 966/2012<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(1) and 23(2) thereof,

Whereas:

- (1) In order to ensure the implementation of annual action plan in favour of the Kingdom of Lesotho 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 TFEU<sup>3</sup>.
- (3) The actions 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<sup>4</sup> for the period 2021-2027, which sets out the following priorities: (1) green and resilient economy and (2) good governance, 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

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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 a multiannual indicative programme for the Kingdom of Lesotho for the period 2021-2027.

process of national reforms undertaken by Lesotho and the improvement of service delivery to the citizenry, particularly social protection.

- (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 facilitate Lesotho’s move towards a circular economy that becomes increasingly sustainable and self-sufficient with regard to energy generation and consumption, and to support the improvement of service delivery to the citizenry, particularly social protection.
- (6) The action entitled ‘Renewable Lesotho’ aims to ensure energy security in Lesotho, improve access to reliable and affordable clean energy, and promote green growth.
- (7) The action entitled ‘Equitable Lesotho’ aims to reduce multidimensional poverty of the most vulnerable population in Lesotho.
- (8) The action entitled ‘Cooperation Facility and Support Measures for Civil Society in Lesotho’ aims to strengthen civil society in Lesotho and to establish a cooperation facility to support the implementation of the Multi-annual Indicative Programme 2021-2027 and Team Europe Initiatives, including strategic communication activities.
- (9) The Commission should acknowledge and accept contributions from other donors in accordance with Article 21(2) of the Financial Regulation, subject to the conclusion of the relevant agreement. Where such contributions are not denominated in euro, a reasonable estimate of conversion should be made.
- (10) Pursuant to Article 26(1) of Regulation (EU) 2021/947 indirect management is to be used for the implementation of the action.
- (11) 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.
- (12) 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<sup>5</sup> and, if necessary, to appropriate supervisory measures in accordance with Article 154(5) thereof before a contribution agreement can be signed.
- (13) 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.
- (14) 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.
- (15) 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.

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<sup>5</sup> 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.

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 2022, as set out in the Annexes, is adopted.

The action plan shall include the following actions:

- (a) Renewable Lesotho set out in Annex 1;
- (b) Equitable Lesotho set out in Annex 2;
- (c) Cooperation Facility and Support Measures for Civil Society in Lesotho set out in Annex 3.

*Article 2*  
*Union contribution*

The maximum Union contribution for the implementation of the action plan for 2022 is set at EUR 29 000 000, and shall be financed from the appropriations entered in the budget line BGUE-B2022-14.020122-C1 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 Annexes, may be entrusted to the entities or persons referred to or selected in accordance with the criteria laid down in points 4.3.1, 4.3.2 and 4.3.3 of Annex 1, and 4.3.1 and 4.3.2 of Annex 2, and 4.3.3 of Annex 3.

*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>6</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 (provided that these changes do not significantly affect the nature and objectives of the actions).

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

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, 16.11.2022

*For the Commission*  
*Jutta URPILAINEN*  
*Member of the Commission*