



Brussels, 25.11.2024
C(2024) 8508 final

COMMISSION IMPLEMENTING DECISION

of 25.11.2024

on the financing of the annual action plan in favour of Honduras 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) thereof,

Whereas:

- (1) In order to ensure the implementation of the annual action plan in favour of Honduras for 2024, it is necessary to adopt an annual financing decision, which constitutes the annual work programme, for 2024, in accordance with Article 110(2) of Regulation (EU, Euratom) 2024/2509 ('the Financial Regulation').
- (2) The envisaged assistance is to comply with the conditions and procedures set out by the restrictive measures adopted pursuant to Article 215 of the Treaty on the Functioning of the European Union³.
- (3) 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.
- (4) 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.
- (5) The actions provided for in this Decision should contribute to climate and biodiversity mainstreaming in line with Commission Communication 'The European Green Deal'⁴ and in the Inter-institutional Agreement of 16 December 2020 between the European Parliament, the Council of the European Union and the European Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources⁵.

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, ELI: <http://data.europa.eu/eli/reg/2021/947/oj>.

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 COM (2019) 640 final of 11 December 2019.

⁵ OJ L 433I, 22.12.2020, p. 28.

- (6) The Commission has adopted the National Multiannual Indicative Programme⁶ for the period 2021-2027⁷, as amended following the mid-term review⁸, which sets out the following priorities: 1) Sustainable Management of Natural Resources and Climate Change; 2) Employment, Decent Work and Growth; and 3) Rule of Law and Democratic Governance.
- (7) The objectives pursued by the annual action plan to be financed under the Regulation (EU) 2021/947 geographic programme ‘Americas and the Caribbean’ are to support the implementation of the Global Gateway Investment Agenda (GGIA) approved for Honduras in a Team Europe approach, Honduras Team Europe Initiative (TEI) “Green Partnership: Climate Change and Natural Resource Management”.
- (8) The action entitled “Climate and Energy: Resilient infrastructures adapted to climate change and access to clean energy” aims to roll out a comprehensive package of climate mitigation and development initiatives for targeted communities, in a perspective of reduction of inequalities. The support to small business and households under this action is intended to increase their economic and climate resilience while focusing on the regions concerned by Global Gateway Investment Agenda planned infrastructure projects in Honduras.
- (9) The action entitled “Access to Sustainable Finance for Green and Climate-Smart Value Chains” aims to contribute to a more robust and inclusive financial ecosystem that drives sustainable economic growth, promotes equitable opportunities, and enhances resilience to environmental and social challenges in Honduras.
- (10) The action entitled “Support Transparency Efforts and the Fight against Corruption” aims to contribute to good governance in public management by increasing institutional integrity and accountability, strengthening the administrative framework, the capacity to prevent and combat corruption and improve asset recovery as well as improving the role of civil society in their advocacy, oversight and civil role in anticorruption efforts.
- (11) The Commission should acknowledge and accept contribution[s] from other donors in accordance with Article 21(2) of the Financial Regulation, subject to the conclusion of the relevant agreement. Where such contribution[s] are not denominated in euro, a reasonable estimate of conversion should be made.
- (12) The objective and design of all actions 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 in Honduras by targeting as main SDGs 1 (No poverty), 13 (Climate action) and 16 (Peace, justice and strong institutions) through the present actions. The countries benefiting from the action which are included in the list of ODA recipients, are identified in the respective action document.

⁶ Decision C(2021) 9102.

⁷ Commission Implementing Decision adopting the Multiannual Indicative Programme for Honduras for the period 2021 – 2027, C(2021) 9102 final of 14.12.2021.

⁸ Commission Implementing Decision amending country, multi-country and regional Multiannual Indicative Programmes 2021-2027 for Sub-Saharan Africa, Asia and the Pacific, Americas and the Caribbean and the Multiannual Indicative Programmes on Civil Society Organisations, Global Challenges and Human Rights and Democracy, C(2024)7502 final of 31.10.2024.

- (13) Pursuant to Article 62(1), point (c), of the Financial Regulation (EU) 2021/947 and Article 26(1) of Regulation (EU) 2021/947, indirect management is to be used for the implementation of the action set out in the Annex.
- (14) The Commission is to ensure a level of protection of the financial interests of the Union with regards to persons and entities entrusted with the implementation of Union funds by indirect management as provided for in Article 157(3) of the Financial Regulation. To that end, and before a contribution agreement can be signed, such persons and entities are to be subject to an assessment of their systems and procedures in accordance with Article 157(4) of the Financial Regulation⁹ and, if necessary, to appropriate supervisory measures in accordance with Article 157(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,

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 2024, as set out in the Annexes, is adopted.

The action plan shall include the following actions:

- (a) Climate and Energy: Resilient infrastructures adapted to climate change and access to clean energy, set out in Annex I;
- (b) Access to Sustainable Finance for Green and Climate-Smart Value-Chains, set out in Annex II;
- (c) Support Transparency Efforts and the Fight against Corruption, set out in Annex III.

Article 2

Union contribution

The maximum Union contribution for the implementation of the action plan for 2024 is set at at EUR 38 350 000, and shall be financed from the appropriations entered in the following budget line of the general budget of the Union:

- (1) budget line BGUE-B2024-14.020140-C1-INTPA: EUR 35 042 815 ;
- (2) budget line BGUE-B2024-14.020140-C7-INTPA: EUR 75 112;
- (3) budget line BGUE-B2024-14.020140-C5-INTPA: EUR 3 232 073.

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

⁹ 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 3
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 changes 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.

Article 4
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 4.4.4 of Annex I and 4.3.2 of Annex III.

Done at Brussels, 25.11.2024

For the Commission
Jutta URPILAINEN
Member of the Commission