



Brussels, 20.11.2024
C(2024) 8327 final

COMMISSION IMPLEMENTING DECISION

of 20.11.2024

**on the financing of the multiannual action plan in favour of the Republic of Mauritius
for 2024-2025**

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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 financing of the multiannual action plan in favour of the Republic of Mauritius for 2024-2025, it is necessary to adopt a multiannual financing decision, which constitutes the multiannual work programme, for 2024-2025, 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 action 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

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 COM (2019) 640 final of 11 December 2019.

management, as well as on new own resources, including a roadmap towards the introduction of new own resources⁵.

- (6) The Commission has adopted the National Multiannual Indicative Programme⁶ for the period 2021-2027, as amended following the mid-term review⁷, which sets out the following priorities: Environmental Protection and Climate Change Adaptation and Resilience; and Good Governance.
- (7) The objectives pursued by the multiannual action plan to be financed under the Regulation (EU) 2021/947 geographic programme 'Sub-Saharan Africa' are to strengthen the partnership between the EU and the Republic of Mauritius in the field of circular economy,
- (8) The action entitled 'Implementation of the Circular Economy Roadmap' aims to strengthen the institutional and regulatory framework foundations for the implementation of the national Circular Economy Roadmap and support initiatives that demonstrate the tangible impact of the Circular Economy on climate resilience, sustainability, and inclusive economic growth within the built environment value chain, prioritising women entrepreneurs in the Circular Economy.
- (9) The objective and design of the action fulfil the criteria for Official Development Assistance established by the Organisation for Economic Co-operation and Development's Development Assistance Committee (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 as mentioned in the Action Document. The countries benefiting from the action which are included in the list of ODA recipients, are identified in the respective action document.
- (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.

To this end, and before signing an before a contribution agreement can be signed, such entities and persons are to be subject to an assessment of their systems and procedures in accordance with Article 157(4) of the Financial Regulation⁸ and, if necessary, to appropriate supervisory measures in accordance with Article 157(5) thereof before a contribution agreement can be signed.
- (12) 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,

⁵ OJ L 433I , 22.12.2020, p. 28.

⁶ Commission Implementing Decision adopting the Multiannual Indicative Programme for the Republic of Mauritius for the period 2021-2027, C(2021) 9085 final of 14.12.2021.

⁷ 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.

⁸ 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 multiannual financing decision, constituting the multiannual action plan for the implementation of the multiannual action plan in favour of the Republic of Mauritius for 2024-2025, as set out in the Annex, is adopted.

The action plan shall include the following action: Implementation of the Circular Economy Roadmap.

Article 2
Union contribution

The maximum Union contribution for the implementation of the action plan for 2024-2025 is set at EUR 3 500 000, and shall be financed from the appropriations entered in the following line of the general budget of the Union :

- (a) BGUE-B2024-14.020122: EUR 2 500 000;
- (b) BGUE-B2025-14.020122: EUR 1 000 000.

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

The implementation of this Decision is subject to the availability of the appropriations provided for in the general budget of the Union for 2025 following the adoption of that budget by the budget authority.

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 considering each financial year separately, or cumulated changes⁹ 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 those 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.

⁹ These changes can come from assigned revenue made available after the adoption of the financing decision.

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 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 of the Annex.

Done at Brussels, 20.11.2024

For the Commission

Jutta URPILAINEN

Member of the Commission