



EUROPEAN
COMMISSION

Brussels, 30.11.2023
C(2023) 8429 final

COMMISSION IMPLEMENTING DECISION

of 30.11.2023

**on the financing of the multiannual action plan in favour of Honduras for 2023 (part 2)
and 2024 (part 1) to be financed from the general budget of the Union**

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**on the financing of the multiannual action plan in favour of Honduras for 2023 (part 2)
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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) 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 multiannual action plan in favour of Honduras, it is necessary to adopt a multiannual financing decision, which constitutes the multiannual work programme, for 2023 (part 2) and 2024 (part 1). 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 Commission has adopted the National Multiannual Indicative Programme for the period 2021-2027⁴, which sets out the following priorities: Rule of Law and Democratic Governance.
- (4) The objectives pursued by the multiannual action plan to be financed under the Regulation (EU) 2021/947 geographic programme 'Americas and the Caribbean' are to support the democratic participation of vulnerable groups in the electoral process, to improve the capacity of electoral bodies to conduct elections in an independent and transparent manner, as well as to ensure increased access to an effective and transparent justice system by all citizens.

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 C(2021)9102, 14.12.2021.

- (5) The action entitled ‘Support to the electoral cycle for transparent and peaceful elections in Honduras’ aims to strengthen the framework for future elections by using a comprehensive electoral cycle approach framed around five key elements of democratic electoral processes: (i) capacity building of the electoral institutions (technical, operational, digital), (ii) transparency (iii) inclusion of under-represented groups, (iv) equal participation in the electoral process of women and men in all their diversity, both as candidates and voters and (v) promotion of culture of peace. This comprehensive approach will involve work with electoral institutions (national and local level, political parties, other related government ministries and institutions, the National Congress, already elected women and female candidates, civil society organisations and under-represented groups, academia and media).
- (6) The action entitled ‘Building a citizen-oriented, equally accessible, effective, independent and accountable justice system in Honduras’ aims to strengthen the rule of law and improve access to justice, thus contributing to the respect and guarantee of human rights in Honduras. The action will focus on strengthening the institutional and legal framework and building the technical legal capacity and knowledge of the national justice and rule of law sector to provide timely, meaningful, adequate and gender-responsive and intersectional-sensitive resolution of cases. It will concurrently seek to build the capacity of segments of the population that face multiple overlapping challenges to demand justice, reparation and guarantees of non-repetition, including through supporting human rights law firms and civil organisations that provide legal aid.
- (7) 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 by supporting 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.
- (8) Pursuant to Article 26(1) of Regulation (EU) 2021/947 indirect management is to be used for the implementation of the action.
- (9) 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 Regulation⁵ and, if necessary, to appropriate supervisory measures in accordance with Article 154(5) thereof before a contribution agreement can be signed.
- (10) 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.
- (11) 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.
- (1) 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 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.

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 Honduras for 2023 (part 2) and 2024 (part 1), as set out in the Annexes, is adopted.

The action plan shall include the following actions:

- (a) Support to the electoral cycle for transparent and peaceful elections in Honduras, set out in Annex I;
- (a) Building a citizen-oriented, equally accessible, effective, independent and accountable justice system in Honduras, set out in Annex II.

Article 2
Union contribution

The maximum Union contribution for the implementation of the action plan for 2023 (part 2) and 2024 (part 1) is set at EUR 18 000 000, and shall be financed from the appropriations entered in the following line of the general budget of the Union :

- (a) budget line BGUE-B2023-14.020140-C1-INTPA: EUR 8 267 843.71;
- (b) budget line BGUE-B2023-14.020140-C5-INTPA: EUR 1 732 156.29;
- (c) budget line BGUE-B2024-14.020140-C1-INTPA: EUR 8 000 000.

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 2024 following the adoption of that budget by the budget authority.

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 4.3.1 of the Annexes.

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, 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, 30.11.2023

For the Commission
Jutta URPILAINEN
Member of the Commission