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**COMMISSION IMPLEMENTING DECISION**

**of 18.8.2017**

**on the Annual Action Programme 2017 in favour of Vietnam to be financed from the  
general budget of the Union**

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### on the Annual Action Programme 2017 in favour of Vietnam to be financed from the general budget of the Union

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>1</sup>, and in particular Article 84(2) thereof,

Having regard to Regulation (EU) No 236/2014 of the European Parliament and of the Council of 11 March 2014 laying down common rules and procedures for the implementation of the Union's instruments for financing external action<sup>2</sup>, and in particular Article 2(1) thereof,

- (1) The Commission has adopted the Country Strategy Paper for Vietnam the Multiannual Indicative Programme between the European Union and Vietnam for the period 2014-2020<sup>3</sup>, which prioritises governance and the rule of law sector.
- (2) The Commission has adopted the Regional Strategy Paper for Asia the Multiannual Regional Indicative Programme for Asia for the period 2014-2020<sup>4</sup>, point 3.4.2 which prioritises the promotion of additional investments and key infrastructure focusing on climate change relevant and "green" investments in areas such as environment, energy as well as in SME's and social infrastructure. An amount of EUR 14 000 000 is allocated from the national Indicative Programme for Vietnam to the Commission Decision Annual Action Programme 2017 Part II and 2018 Part I for Asia Region - Action 1 Asian Investment Facility from above mentioned National Indicative Programme in order to support investments in favour of Vietnam's focal sector of Sustainable Energy.
- (3) The objectives pursued by the annual action programme to be financed under the Development Cooperation Instrument<sup>5</sup> are to strengthen management of public finances on a medium term basis, strengthen debt management, enhance tax environment and revenue mobilisation, strengthen the doing business environment and increase transparency and accountability to encourage participation of civil society in the budget process and increase public access to information on government budget.
- (4) The action entitled "Enhancing Economic Governance in Vietnam" aims at supporting the Government of Vietnam to strengthen fiscal discipline, strategic allocation of

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<sup>1</sup> OJ L 298, 26.10.2012, p. 1.

<sup>2</sup> OJ L 77, 15.3.2014, p. 95.

<sup>3</sup> Decision C(2014) 5824

<sup>4</sup> Decision C(2014) 6112

<sup>5</sup> Regulation (EU) No 233/2014 of the European Parliament and of the Council of 11 March 2014 establishing a financing instrument for development cooperation for the period 2014-2020 (OJ L 77, 15.3.2014, p. 44).

resources and domestic revenue mobilisation, accountability and transparency of public finance to foster sustainable development and inclusive growth including a business friendly environment. This action will be implemented through project modality through direct and indirect management.

- (5) It is necessary to adopt a financing decision the detailed rules of which are set out in Article 94 of Commission Delegated Regulation (EU) No 1268/2012<sup>6</sup>.
- (6) It is necessary to adopt a work programme for grants in accordance with Article 128(1) of Regulation (EU, Euratom) No 966/2012 and Article 188(1) of Delegated Regulation (EU) No 1268/2012. The work programme is set out in the Annex.
- (7) The Commission should entrust budget-implementation tasks under indirect management to the entity specified in the Annex to this Decision, subject to the conclusion of a delegation agreement. In accordance with Article 60(1)(c) and (2) of Regulation (EU, Euratom) No 966/2012, the authorising officer responsible needs to ensure that this entity guarantees a level of protection of the financial interests of the European Union equivalent to that required when the Commission manages European Union funds. This entity complies with the conditions set out in points (a) to (d) of the first subparagraph of Article 60(2) of Regulation (EU, Euratom) No 966/2012 and the supervisory and support measures are in place as necessary.
- (8) It is necessary to allow for the payment of interest due for late payment on the basis of Article 92 of Regulation (EU, Euratom) No 966/2012 and Article 111(4) of Delegated Regulation (EU) No 1268/2012.
- (9) Pursuant to Article 94(4) of Delegated Regulation (EU) No 1268/2012, any substantial change to a financing decision that has already been adopted should follow the same procedure as the initial decision. It is therefore appropriate that the Commission defines the changes to this Decision that are considered non-substantial in order to ensure that any such changes can be adopted by the authorising officer responsible.
- (10) The measure provided for in this Decision is in accordance with the opinion of the Development Cooperation Instrument Committee established under Article 19 of Regulation (EU) No 233/2014,

HAS DECIDED AS FOLLOWS:

### *Article 1*

#### **Adoption of the programme**

The Annual Action Programme 2017 in favour of Vietnam, as set out in the Annex, is adopted.

The programme shall include the following action

- Annex : Enhancing Economic Governance in Vietnam.

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<sup>6</sup> Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1).

## *Article 2*

### **Financial contribution**

The maximum contribution of the European Union for the implementation of the programme referred to in Article 1 is set at EUR 20 000 000 and shall be financed from budget line BGUE-B2017-21.020200 of the general budget of the European Union for 2017.

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

## *Article 3*

### **Methods of implementation**

Budget-implementation tasks under indirect management may be entrusted to the entity identified in the Annex, subject to the conclusion of the relevant agreement.

The elements required by Article 94(2) of Delegated Regulation (EU) No 1268/2012 are set out in the Annex to this Decision.

## *Article 4*

### **Non-substantial changes**

Increases or decreases of up to EUR 10 000 000 not exceeding 20 % of the 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 within the meaning of Article 94(4) of Delegated Regulation (EU) No 1268/2012 provided that they do not significantly affect the nature and objectives of the actions.

The authorising officer responsible may adopt such non-substantial changes in accordance with the principles of sound financial management and proportionality.

Done at Brussels, 18.8.2017

*For the Commission*

*Corina CREȚU*

*Member of the Commission*