

COMMISSION IMPLEMENTING DECISION

of 8.11.2024

on the financing of the annual action plan in favour of Guatemala for 2024

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 Guatemala for 2024, it is necessary to adopt an annual financing decision, which is to constitute 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, biodiversity and gender-equality mainstreaming in line with Commission Communication 'The European Green Deal' and in the Inter-institutional Agreement of 16 December 2020 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 resources.
- (6) The Commission has adopted the National Multiannual Indicative Programme for Guatemala, for the period 2021-2027⁴, as amended following the mid-term review⁵,

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 See 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.