COMMISSION IMPLEMENTING DECISION

of 4.9.2023

on the financing of the special measure in favour of Lebanon for 2023
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THE EUROPEAN COMMISSION,

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


Whereas:

(1) In order to ensure the implementation of the special measure for Lebanon for 2023, it is necessary to adopt an annual financing Decision, which constitutes the annual work programme, for 2023.

(2) The envisaged assistance should comply with the conditions and procedures set out by the restrictive measures adopted pursuant to Article 215 TFEU.

(3) The measure provided for in this Decision should contribute to climate and biodiversity mainstreaming in line with the Commission Communication ‘The European Green Deal’\(^3\) and in the Interinstitutional 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 resources\(^4\).

(4) The objectives pursued by the special measure to be financed under the Neighbourhood geographic programme of Regulation (EU) 2021/947 should support the country’s efforts in hosting refugees from Syria for the benefit of both refugees and vulnerable host communities.

(5) The special measure is justified by the Syrian crisis and its effects on Lebanon, in particular the presence of a high number of refugees from Syria. It will be funded in

line with commitments and financial pledges of the Brussels VI Conference on Syria\(^5\). The response to the Syrian crisis in Lebanon answers to rapidly evolving and severe needs on the ground due to the largest peace-time socio-economic and financial crisis, intensified by the impact of the COVID-19 pandemic on key sectors of the economy and the consequences of the explosion of the Port of Beirut in 2020. As such, it cannot be programmed.

(6) The action entitled ‘EU support to prevent and alleviate vulnerability and poverty of refugees and host communities in Lebanon’ will contribute to improve the socio-economic living conditions of poor and vulnerable social groups in Lebanon.

(7) The action entitled ‘EU support to essential water and sanitation services in Lebanon’ will contribute to the development of effective, reliable and self-financed public water and wastewater services in Lebanon.

(8) The action entitled ‘EU support to education in Lebanon in times of crisis’ will contribute to support vulnerable children in reaching their full potential through improved literacy and numeracy skills and qualifications delivered by a resilient and quality public education system.

(9) The objective and design of all actions fulfil the criteria for Official Development Assistance (ODA) established by the OECD/DAC, as per the requirements of Article 3(4) of Regulation (EU) 2021/947, contributing to the sustainable development of partner countries and the implementation of the 2030 agenda. 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 62(1), point (c) of the Financial Regulation, indirect management is to be used for the implementation of the measure.

(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.

(12) To that 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 Regulation and, if necessary, to appropriate supervisory measures in accordance with Article 154(5) of the Financial Regulation before a contribution agreement can be signed.

(13) 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.

(14) In order to allow for flexibility in the implementation of the measure, it is appropriate to determine the changes which should not be considered substantial for the purposes of Article 110(5) of the Financial Regulation.

(15) The measure provided for in this Decision is in accordance with the opinion of the NDICI-GE Neighbourhood Committee.

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HAS DECIDED AS FOLLOWS:

**Article 1**

The measure

The annual financing Decision, constituting the annual work programme for the implementation of the special measure in favour of Lebanon for 2023, as set out in the annexes, is adopted.

The measure shall include the following actions:

- ‘EU support to prevent and alleviate vulnerability and poverty of refugees and host communities in Lebanon’ set out in Annex I;
- ‘EU support to essential water and sanitation services in Lebanon’ set out in Annex II;
- ‘EU support to education in Lebanon in times of crisis’ set out in Annex III.

**Article 2**

Union contribution

The maximum Union contribution for the implementation of the measure for 2023 is set at EUR 140 500 000, and shall be financed from the appropriations entered in budget line 14.020110 of the general budget of the Union.

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

**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 4.3.2 of the Annexes I, 4.3.1 of Annex II and III.

**Article 4**

Flexibility clause

Increases or decreases of up to EUR 10 million and not exceeding 20% of the contribution set in Article 2, first paragraph, considering each financial year separately, 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 Regulation (EU, Euratom) 2018/1046, provided that these changes do not significantly affect the nature and objectives of the actions.

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6These changes can come from external assigned revenue made available after the adoption of the financing Decision.
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, 4.9.2023

For the Commission
Olivér VÁRHELYI
Member of the Commission