



Brussels, 22.7.2024
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COMMISSION IMPLEMENTING DECISION

of 22.7.2024

**on the financing of the multiannual action plan for an Operational Programme on
human capital in favour of the Republic of North Macedonia for 2024-2027**

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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) 2021/1529 of the European Parliament and of the Council of 15 September 2021 establishing the Instrument for Pre-Accession Assistance (IPA III)², and in particular Article 9(1) thereof,

Whereas:

- (1) In order to ensure the implementation of the multiannual action plan for an Operational Programme on human capital in favour of the Republic of North Macedonia for 2024-2027, it is necessary to adopt a multiannual financing Decision, which constitutes the multiannual work programme, for 2024-2027. Article 110 of Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') establishes detailed rules on financing decisions.
- (2) The envisaged assistance should comply with the conditions and procedures set out by the restrictive measures adopted pursuant to Article 215 TFEU³.
- (3) The action plan provided for in this Decision should contribute to climate mainstreaming in line with Commission Communication 'The European Green Deal'⁴ 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

¹ OJ L 193, 30.7.2018, p.1.

² OJ L 330, 20.9.2021, p.1.

³ www.sanctionsmap.eu Please 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 between the published legal acts and the updates on the website it is the OJ version that 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.

- (4) The Commission has adopted a Pre-Accession Assistance ('IPA III') Programming Framework⁶ for the period 2021 – 2027, which identifies five thematic windows for the delivery of the specific objectives and thematic priorities of Regulation (EU) 2021/1529.
- (5) The objectives pursued by the multiannual action plan should support the country's reforms in the human capital sector, as well as the EU accession process of North Macedonia.
- (6) The objective of the action entitled, Multiannual Operational Programme on human capital is to promote equal opportunities, access to employment, and quality social protection for all.
- (7) Pursuant to Article 9(1) of Regulation (EU) 2021/1529, indirect management may be used for the implementation of the action plan.
- (8) 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.
- (9) To that end, the Commission, should be able to entrust the implementation to the IPA III beneficiary or the bodies designated by it subject to the conclusion of a financing agreement in accordance with Article 158 of the Financial Regulation. 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.
- (10) 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.
- (11) The action plan provided for in this Decision is in accordance with the opinion of the IPA III Committee established under Article 17 of Regulation (EU) 2021/1529.

HAS DECIDED AS FOLLOWS:

Article 1
The action plan

The multiannual financing Decision, constituting the multiannual work programme for the implementation of the multiannual action plan for Operational Programme on human capital in favour of the Republic of North Macedonia for 2024-2027, as set out in the Annex, is adopted.

The action plan shall consist of the action set out in the Annex.

⁵ OJ L 433I, 22.12.2020, p. 28.

⁶ Commission Implementing Decision C(2021)8914 of 10 December 2021 on the Instrument for Pre-Accession Assistance (IPA III) Programming Framework for the period 2021-2027.

Article 2

Union contribution

The maximum Union contribution for the implementation of the action plan for 2024-2027 is set at EUR 40 000 000, and shall be financed from the appropriations entered in budget line 15 02 02 01 of the general budget of the Union.

The breakdown of planned annual instalments is as follows:

- EUR 6 500 000 for year 2024,
- EUR 9 246 257 for year 2025,
- EUR 14 008 382 for 2026, and
- EUR 10 245 361 for year 2027.

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

This multiannual action plan is to be implemented through annual instalments in accordance with Article 30(3) of Regulation (EU) No 2021/947 and Articles 112(2) and 114(3) of Regulation (EU, Euratom) 2018/1046.

The implementation of this Decision is subject to the availability of the appropriations provided for in the general budget of the Union for 2025, 2026 and 2027 following the adoption of those budgets 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 Annex, may be entrusted to the IPA III beneficiary in accordance with Article 9 of Regulation (EU) 2021/1529.

Article 4

Flexibility clause

Increases⁷ 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, 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.

⁷ These 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, 22.7.2024

For the Commission
Olivér VÁRHELYI
Member of the Commission