



Brussels, 15.12.2021  
C(2021) 9655 final

**COMMISSION IMPLEMENTING DECISION**

**of 15.12.2021**

**on the financing of the multiannual support measure for audit in favour of the IPA  
region for years 2021, 2022 and 2023**

# COMMISSION IMPLEMENTING DECISION

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## on the financing of the multiannual support measure for audit in favour of the IPA region for years 2021, 2022 and 2023

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 966/2012<sup>1</sup>, 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)<sup>2</sup> and in particular Article 9 thereof,

Whereas:

- (1) In order to ensure the implementation of multiannual support measure for audit in favour of the IPA region for years 2021, 2022 and 2023, it is necessary to adopt a multiannual<sup>3</sup> financing decision, which constitutes the multiannual work programme, for years 2021, 2022 and 2023. Article 110 of Regulation (EU, Euratom) 2018/1046 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 TFEU<sup>4</sup>.
- (3) The Commission has adopted an IPA III Programming Framework<sup>5</sup> 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.
- (4) The objectives pursued by the multiannual measure are to provide reasonable assurance on the correct implementation of EU funds in the beneficiary countries as to the regularity and legality of the underlying transactions and the effectiveness of the control systems.

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<sup>1</sup> OJ L 193, 30.7.2018, p.1.

<sup>2</sup> OJ L 330, 20.9.2021, p.1.

<sup>3</sup> A multiannual financing Decision shall always constitute a multiannual action plan/measure.

<sup>4</sup> [www.sanctionsmap.eu](http://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.

<sup>5</sup> Commission Decision C(2021)8914 of 10.12.2021 on the Instrument for Pre-Accession Assistance (IPA III) Programming Framework for the period 2021-2027

- (5) It is necessary to allow for the payment of interest due for late payment on the basis of Article 116(5) of Regulation (EU, Euratom) 2018/1046.
- (6) In order to allow for flexibility in the implementation of the measure, it is appropriate to allow changes which should not be considered substantial for the purposes of Article 110(5) of Regulation (EU, Euratom) 2018/1046.
- (7) The measure provided for in this Decision does not fall within the categories of measures for which the opinion of the Committee set up by Article 17 of Regulation (EU) 2021/1529 is required. The measure should be communicated to the European Parliament and to the Member States through the IPA III Committee within one month of its adoption.

HAS DECIDED AS FOLLOWS:

*Article 1*  
*The measure*

The multiannual financing decision, constituting the multiannual work programme for the implementation of the multiannual support measure for audit in favour of the IPA region for years 2021, 2022 and 2023, as set out in the Annex, is adopted.

The measure shall include the following action:

- (a) Annex I: Multi-country Multi-annual Support measure IPA III - Audit Programme in favour of IPA beneficiaries for years 2021, 2022 and 2023.

*Article 2*  
*Union contribution*

The maximum Union contribution for the implementation of the measure referred to in Article 1 is set at EUR 5,100,000 and shall be financed from the appropriations entered in the following line[s] of the general budget of the Union:

- budget line 15 02 01 01. 02 year 2021: EUR 1,700,000;
- budget line 15 02 01 01. 02 year 2022: EUR 1,700,000;
- budget line 15 02 01 01. 02 year 2023: EUR 1,700,000.

The appropriations provided for in the first sub-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 2022 and 2023 as adopted by the budgetary authority.

*Article 3*  
*Flexibility clause*

Increases or decreases of up to EUR 10 million not exceeding 20% of the contribution set in the first paragraph of Article 2, considering each financial year separately, or cumulated reassignments of funds between actions contained in an action plan not exceeding 20% of that contribution, as well as extensions of the eligibility period and execution period, shall not be considered substantial within the meaning of Article 110(5) of Regulation (EU, Euratom) 2018/1046, where 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 acting in accordance with the principles of sound financial management and proportionality.

Done at Brussels, 15.12.2021

*For the Commission*  
*Olivér VÁRHELYI*  
*Member of the Commission*