



EUROPEAN
COMMISSION

Brussels, 5.9.2024
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COMMISSION DECISION

of 5.9.2024

on the financing of the implementation of the pilot project for “Embarking companies and stakeholders into the European sustainability reporting journey” and the adoption of the work programme for 2024

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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 58(2), point (a), and Article 110 thereof,

Whereas,

- (1) In order to ensure the implementation of the pilot project for ‘Embarking companies and stakeholders into the European sustainability reporting journey’, it is necessary to adopt an annual financing decision, which constitutes the annual work programme for 2024.
- (2) The budgetary authority has earmarked specific funding for that pilot project in the budget of the Union for 2024, namely in budget line 03 20 01 00 PP 03 24 02, which will test the feasibility of actions to enhance the due process of developing sustainability reporting standards.
- (3) The envisaged assistance is to comply with the conditions and procedures set out by the restrictive measures² adopted pursuant to Article 215 TFEU.
- (4) The work programme should contribute to climate and biodiversity mainstreaming in line with 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 resources⁴.
- (5) Under Article 58(2), point (a), of Regulation (EU, Euratom) 2018/1046, appropriations for pilot projects of an experimental nature designed to test the feasibility of an action and its usefulness may be implemented without a basic act provided the actions which they are intended to finance fall within the competences of the Union.

¹ OJ L 193, 30.7.2018, p.1.

² 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.

³ COM (2019) 640 final of 11 December 2019.

⁴ OJ L 433I, 22.12.2020, p. 28.

- (6) It is appropriate to authorise the award of grants without a call for proposals and to provide for the conditions for awarding those grants.
- (7) 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.
- (8) In order to allow for flexibility in the implementation of the work programme, 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.

HAS DECIDED AS FOLLOWS:

Article 1

The work programme

The annual financing decision, constituting the annual work programme for the implementation of the pilot project for ‘Embarking companies and stakeholders into the European sustainability reporting journey’ for the year 2024, as set out in the Annex, is hereby adopted.

Article 2

Union contribution

The maximum Union contribution for the implementation of the programme for 2024 is set at EUR 3 240 000 and shall be financed from the appropriations entered in budget line 03 20 01 00 PP 03 24 02 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

Flexibility clause

Cumulated changes to the allocations to specific actions not exceeding 20% of the maximum Union contribution set in the first paragraph of Article 2 of this Decision shall not be considered to be substantial for the purposes of Article 110(5) of Regulation (EU, Euratom) 2018/1046, where those changes do not significantly affect the nature of the actions and the objective of the work programme. The increase of the maximum Union contribution set in the first paragraph of Article 2 of this Decision shall not exceed 20%.

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.

Article 4

Grants

Grants may be awarded without a call for proposals in accordance with the conditions set out in the Annex. Grants may be awarded to the body referred to in the Annex.

Done at Brussels, 5.9.2024

For the Commission
Mairead McGUINNESS
Member of the Commission