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**COMMISSION IMPLEMENTING DECISION**

**of 16.2.2024**

**on the financing of the pilot projects and preparatory actions in the areas of sport,  
research and innovation and the adoption of the work programme for 2024**

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### on the financing of the pilot projects and preparatory actions in the areas of sport, research and innovation and the adoption of the work programme for 2024

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU, Euratom) 2018/1046<sup>1</sup> 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, and in particular Articles 58 and 110 thereof,

Whereas:

- (1) Article 58(2) point (a) of Regulation (EU, Euratom) No 2018/1046 ('the Financial Regulation') provides that 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.
- (2) Article 58(2) point (b) of the Financial Regulation provides that appropriations for preparatory actions in the fields of application of the Treaty on the Functioning of the European Union ('TFEU') and the Euratom Treaty, designed to prepare proposals with a view to the adoption of future actions may be implemented without a basic act provided the actions which they are intended to finance fall within the competences of the Union.
- (3) In order to ensure the implementation of pilot projects in the areas of sports, and preparatory actions in the areas of research and innovation, it is necessary to adopt an annual financing decision, which constitutes the annual work programme for 2024.
- (4) The envisaged actions should comply with the conditions and procedures set out by the restrictive measures<sup>2</sup> adopted pursuant to Article 215 TFEU.
- (5) 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.
- (6) In order to allow for flexibility in the implementation of the work programme, it is appropriate to determine the changes which should not be considered substantial for the purposes of Article 110(5) of the Financial Regulation,

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

<sup>2</sup> See [www.sanctionsmap.eu](http://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.

HAS DECIDED AS FOLLOWS:

*Article 1*  
*The work programme*

The annual financing decision, constituting the annual work programme for the implementation of the pilot projects and preparatory actions in the areas of sports, research and innovation for 2024, as set out in the Annex to this Decision, is hereby adopted.

*Article 2*  
*Union contribution*

The maximum Union contribution for the implementation of pilot projects in the areas of sports, and preparatory action in the area of research and innovation for the year 2024 is set at EUR 8 000 000 and shall be financed from the appropriations entered in the following lines of the general budget of the Union:

<b>Budget line</b>	<b>Title</b>	<b>Appropriations in EUR</b>
PP 07 23 03	Pilot Project - Sport Supports' - emergency sport actions for youth	2 000 000.00
PA 01 23 02	Preparatory Action - European Fellowship Scheme for Researchers at Risk	6 000 000.00
<b>Total</b>		<b>8 000 000.00</b>

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

*Article 3*  
*Flexibility clause*

Cumulated changes to the allocations to specific actions in each pilot project and preparatory action not exceeding 20% of the maximum Union contribution of each budget line 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 the Financial Regulation, where those changes do not significantly affect the nature of the actions and the objective of the work programme.

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, 16.2.2024

*For the Commission*  
*Iliana IVANOVA*  
*Member of the Commission*