

and well-being and enhance the skills of the youth and existing workforce, building on previous EU-Greenlandic cooperation in this area.

- (6) 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.
- (7) In order to allow for flexibility in the implementation of the action plan, it is appropriate to allow changes which should not be considered substantial for the purposes of Article 110(5) of the Financial Regulation.
- (8) The action plan provided for in this Decision is in accordance with the opinion of the OCT Committee established under Article 90 of Decision (EU) 2021/1764,

HAS DECIDED AS FOLLOWS:

Article 1 *The action plan*

The multiannual financing decision, constituting the multiannual action plan for the implementation of the programme on Education in favour of Greenland for years 2024 and 2025 as set out in the Annex, is adopted.

The action plan shall include the following action: EU-Greenland Education Partnership 2024-2025 set out in the Annex.

Article 2 *Union contribution*

The maximum Union contribution for the implementation of the action plan for the years 2024 (EUR 30 million) and 2025 (EUR 41.25 million) is set at EUR 71.25 million in total, and shall be financed from the appropriations entered in budget line 14.050300 of the general budget of the Union.

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

The implementation of this Decision is subject to the availability of the appropriations:

- (a) as provided for in the draft general budget of the Union for 2024, following the adoption of that budget by the budgetary authority or as provided for in the system of provisional twelfths;
- (b) as provided for in the general budget of the Union for 2025 following adoption of that budget by the budgetary authority.

Article 3 *Flexibility clause*

Increases or decreases of up to EUR 10 million and not exceeding 20% of the contribution set in the first paragraph of Article 2, considering each financial year separately, or cumulated changes⁵ 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

⁵ These changes can come from assigned revenue made available after the adoption of the financing decision.