



Brussels, 2.4.2024
C(2024) 2133 final

COMMISSION IMPLEMENTING DECISION

of 2.4.2024

on the financing of the multi-country multiannual action plan in support of the Western Balkans Investment Framework in favour of the Western Balkans for 2024–2027 and provisioning of the Common Provisioning Fund 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 and Article 212 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 multi-country multiannual action plan in support of the Western Balkans Investment Framework in favour of the Western Balkans for 2024–2027 and provisioning of the Common Provisioning Fund for 2024-2027, it is necessary to adopt a multiannual³ financing Decision, which constitutes the multiannual work programme, for 2024-2027.
- (2) The envisaged assistance should comply with the conditions and procedures set out by the restrictive measures adopted pursuant to Article 215 TFEU⁴.
- (3) The action plan provided for in this Decision should contribute to climate and biodiversity mainstreaming in line with Commission Communication ‘The European Green Deal’⁵ 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

¹ OJ L 193, 30.7.2018, p.1.

² OJ L 330, 20.9.2021, p.1.

³ A multiannual financing decision shall always constitute a multiannual action plan/measure.

⁴ 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.

⁵ COM(2019)640 final of 11 December 2019.

sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources⁶.

- (4) The Commission has adopted a Pre-Accession Assistance ('IPA III') Programming Framework⁷ 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. The Commission adopted a comprehensive Economic and Investment Plan for the Western Balkans which aims to spur the long-term economic recovery of the region, support a green and digital transition, foster regional integration and convergence with the European Union⁸.
- (5) The objectives pursued by the multiannual action plan should provide assistance for actions addressing issues of regional nature, or when a regional approach will allow for greater efficiency in two thematic windows in line with the IPA III Programming Framework: (thematic window 3) Green agenda and sustainable connectivity; and (thematic window 4) Competitiveness and inclusive growth.
- (6) The objective of the action entitled, '*EU contribution to the Western Balkans Investment Framework (WBIF) 2024-2027*' is to contribute to the long-term recovery of the Western Balkans - backed by a green and digital transition - leading to sustained and sustainable economic growth via supporting the implementation of the Economic and Investment Plan for the Western Balkans and the accompanying Green Agenda for the Western Balkans, as well as the Western Balkans Agenda on Innovation, Research, Education, Culture, Youth and Sport.
- (7) In order to ensure the implementation of budgetary guarantees of the European Fund for Sustainable Development Plus (EFSD+), established under Regulation (EU) 2021/947, it is appropriate to provision the EFSD+ compartment of the Common Provisioning Fund with annual contributions from the general budget of the Union in the period 2024-2027 in order to meet the provisioning needs related to EU guarantees for financing of projects implementing the Economic and Investment Plan for the Western Balkans.
- (8) In order to ensure the implementation of the External Lending Mandate, established by Decision No 466/2014/EU of the European Parliament and of the Council of 16 April 2014 granting an EU guarantee to the European Investment Bank against losses under financing operations supporting investment projects outside the Union, whose investment period was prolonged until the end of 2021 in line with Article 49 of Regulation (EU) 2021/947, it is appropriate to provision the Guarantee Fund for External Action compartment of the Common Provisioning Fund with annual contributions from the general budget of the Union in the period 2024-27, to the extent necessary. These contributions will help to replenish the accumulated provisioning towards its target level, in accordance with the rules set out in Regulation 480/2009/EU.

⁶ OJ L 433I, 22.12.2020, p. 28.

⁷ 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.

⁸ COM(2020) 641 final.

- (9) Pursuant to Article 62(1), point (c) of the Financial Regulation, indirect management may be used for the implementation of the action plan.
- (10) 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.
- (11) To that end, such entities and persons are to be subject to an assessment of their systems and procedures in accordance with Article 154(4)⁹ of the Financial Regulation and, if necessary, to appropriate supervisory measures in accordance with Article 154(5) of the Financial Regulation before a contribution agreement can be signed.
- (12) 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.
- (13) 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.
- (14) The action plan provided for in this Decision is in accordance with the opinion of the IPA III Committee¹⁰.

HAS DECIDED AS FOLLOWS:

Article 1
The action plan

The multiannual financing Decision, constituting the multiannual work programme for the implementation of the multi-country multiannual action plan in support of the Western Balkans Investment Framework in favour of the Western Balkans for 2024–2027 and provisioning of the Common Provisioning Fund for 2024–2027, as set out in the Annex, is adopted.

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

Article 2
Union contribution

The maximum Union contribution for the implementation of the action plan for 2024–2027 is set at EUR 1 009 000 000, 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 265 000 000 for 2024, EUR 290 000 000 for 2025, EUR 248 000 000 for 2026, EUR 206 000 000 for 2027.

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

⁹ Except for the cases referred to in Article 154(6) of the Financial Regulation, where the Commission may decide, not to require an ex-ante assessment.

¹⁰ The Member States have declared, recalling the Council Conclusions of 18 February 2008, that the adoption of this action plan does not prejudice the position of each individual Member State on the status of Kosovo, which will be decided in accordance with their national practice and international law.

The implementation of this Decision is subject to the availability of the appropriations as provided for in the general budget of the Union for 2025-2027 following the adoption of that budget by the budget authority or as provided for in the system of provisional twelfths.

Article 3
Provisioning for budgetary guarantees

The maximum Union contribution for the provisioning of the Common Provisioning Fund for 2024-2027 is set at EUR 927 699 049 and shall be financed from the appropriations entered under the following lines of the general budget of the Union¹¹:

- (a) budget line 15 02 02 03.01 (EFSD+ compartment): EUR 885 126 661 for years 2024-2027 (out of which EUR 149 384 645 for year 2024, EUR 215 100 074 for year 2025, EUR 215 100 074 for year 2026, and EUR 305 541 868 for year 2027)
- (b) budget line 15 02 02 03.04 (ELM legacy in GFEA compartment): EUR 42 572 388 for years 2024-2027 (out of which EUR 32 650 276 for year 2024, EUR 9 922 111 for year 2025, EUR 0 for year 2026 and EUR 0 for year 2027).

Article 4
Methods of implementation and entrusted entities or person

The implementation of the actions carried out by way of indirect management, as set out in the Annex, may be entrusted to the entities or persons referred to or selected in accordance with the criteria laid down in point 4.3.3 of the Annex. The implementation of the provisioning for budgetary guarantees is carried out by way of indirect management and through entrusted entities.

Article 5
Flexibility clause

Increases¹² 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 and execution period shall not be considered substantial for the purposes of Article 110(5) of the Regulation (EU, Euratom) 2018/1046, provided that these changes do not significantly affect the nature and objectives of the actions.

Increases¹³ or decreases not exceeding 20% of the contribution set in Article 3, considering each financial year separately, or cumulated changes to the allocations of specific actions not exceeding 20% of that contribution 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.

¹¹ The Provisioning for budgetary guarantees is separated from the union contribution for the implementation of the action plan for 2024-2027 set out in Article 2.

¹² These changes can come from external assigned revenue made available after the adoption of the financing Decision.

¹³ These changes can come from 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, 2.4.2024

For the Commission
Olivér VÁRHELYI
Member of the Commission