



Brussels, 27.5.2024  
C(2024) 3651 final

**COMMISSION IMPLEMENTING DECISION**

**of 27.5.2024**

**on the financing of the annual action plan in favour of the Republic of Serbia 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 966/2012<sup>1</sup>, and in particular Article 110 thereof,

Having regard to Regulation (EU) No 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(1) thereof,

Whereas:

- (1) In order to ensure the implementation of the annual action plan in favor of the Republic of Serbia for 2024, it is necessary to adopt an annual financing Decision, which constitutes the annual work programme, for 2024. Article 110 of Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') 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>3</sup>.
- (3) The actions provided for in this Decision contribute to climate mainstreaming in line with Commission Communication 'The European Green Deal'<sup>4</sup> 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

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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> [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>4</sup> COM(2019)640 final of 11 December 2019.

well as on new own resources, including a roadmap towards the introduction of new own resources<sup>5</sup>.

- (4) The Commission has adopted a Pre-Accession Assistance ('IPA III') Programming Framework<sup>6</sup> for the period 2021 – 2027, which identifies five thematic windows for the delivery of the specific objectives and thematic priorities of Regulation (EU) No 2021/1529.
- (5) The objectives pursued by the annual action plan should support the Serbian administration to effectively meet EU accession requirements geared towards EU membership.
- (6) The objective of the action entitled EU for Rule of Law is to strengthen rule of law and fundamental rights in Serbia. The objective of the action European Integration Facility is to enhance the EU accession process. The action EU for Good Governance will promote good governance, increase the compliance with Union's values and their alignment with the Union's rules, standards and practices in the relevant areas. The action EU for Green Economic Development will strengthen Serbia' green growth. Finally, the action Sector Reform Contract for Education Reform in Serbia: Towards Quality Education and Lifelong Learning for Improved Employability will implement reforms in education to raise the employability of the Serbian labour force by improving the relevance, equity, inclusiveness and quality of the education and training system, in view to achieve a better match of the needs of the labour market and alignment to Union standards, policy and practice.
- (7) It is appropriate to authorise the award of grants without a call for proposals and to provide for the conditions for awarding those grants.
- (8) Pursuant to Article 62(1), point (c) of the Financial Regulation (EU), indirect management is to be used for the implementation of the action plan.
- (9) 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.
- (10) 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)<sup>7</sup> 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.
- (11) 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

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<sup>5</sup> OJ L 433I, 22.12.2020, p. 28.

<sup>6</sup> Commission Implementing Decision C(2021)8914 of 10.12.2021 on the Instrument for Pre-Accession Assistance (IPA III) Programming Framework for the period 2021-2027.

<sup>7</sup> 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.

- (12) 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
- (13) The action plan provided for in this Decision is in accordance with the opinion of the IPA III Committee<sup>8</sup>.

HAS DECIDED AS FOLLOWS:

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<sup>8</sup> 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.

*Article 1*  
*The action plan*

The annual financing Decision, constituting the annual work programme for the implementation of the annual action plan in favour of the Republic of Serbia for 2024, as set out in the Annex(es), is adopted.

The action plan shall include the following actions:

- (a) - *EU for Rule of Law*, as set out in Annex I;
- (b) - *European Integration Facility*, as set out in Annex II;
- (c) - *EU for Good Governance*, as set out in Annex III;
- (d) - *EU for Green Economic Development*, as set out in Annex IV;
- (e) - *Sector Reform Contract for Education Reform in Serbia: Towards Quality Education and Lifelong Learning for Improved Employability*, as set out in Annex V.

*Article 2*  
*Union contribution*

The maximum Union contribution for the implementation of the action plan referred to in Article 1 is set at EUR 83 370 000 and shall be financed from the appropriations entered in the following lines of the general budget of the Union:

- (a) - budget line 15.010101.01: EUR 40 870 000
- (b) - budget line 15.020201: EUR 42 500 000

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

*Article 3*  
*Methods of implementation and entrusted entities or persons*

The implementation of the actions carried out by way of indirect management, as set out in the Annex(es), may be entrusted to the entities or persons referred to or selected in accordance with the criteria laid down in point 4.4.4. of Annexes I; III and IV.

*Article 4*  
*Flexibility clause*

Increases<sup>9</sup> or decreases of up to EUR 10 million and not exceeding 20% of the contribution set in Article 2, first paragraph, or cumulated changes to the allocations of specific actions not exceeding 20% of that contribution, 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.

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 5*  
*Grants*

Grants may be awarded without a call for proposals in accordance with the conditions set out in the Annexes. Grants may be awarded to the bodies referred to in the Annexes selected in accordance with point 4.4.1. of the Annexes III and IV.

Done at Brussels, 27.5.2024

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

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<sup>9</sup> These changes can come from external assigned revenue made available after the adoption of the financing Decision.