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COMMISSION IMPLEMENTING DECISION

of 31.7.2025

**on the financing of the multiannual action plan in favour of the Neighbourhood
Investment Platform (NIP) East for 2025-2027**

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on the financing of the multiannual action plan in favour of the Neighbourhood Investment Platform (NIP) East for 2025-2027

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union¹, and in particular Article 110(1) thereof,

Having regard to Regulation (EU) 2021/947 of the European Parliament and of the Council of 9 June 2021 establishing the Neighbourhood, Development and International Cooperation Instrument - Global Europe, amending and repealing Decision No 466/2014/EU and repealing Regulation (EU) 2017/1601 and Council Regulation (EC, Euratom) No 480/2009², and in particular Article 23(1) and (2) thereof,

Whereas:

- (1) In order to ensure the implementation of the NDICI Neighbourhood Investment Platform (NIP) East for 2025-2027, it is necessary to adopt a multiannual financing Decision, which is to constitute the multiannual work programme, for 2025-2027 in accordance with Article 110(2) of Regulation (EU, Euratom) 2024/2509 ('the Financial Regulation').
- (2) The envisaged assistance is to comply with the conditions and procedures set out by the restrictive measures³ adopted pursuant to Article 215 of the Treaty on the Functioning of the European Union.
- (3) 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.
- (4) 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.
- (5) The action plan provided for in this Decision should contribute to climate and biodiversity and gender-equality mainstreaming in line with Commission Communication 'The European Green Deal'⁴ 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

¹ OJ L, 2024/2509, 26.09.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

² OJ L 209, 14.6.2021, p.1, ELI: <http://data.europa.eu/eli/reg/2021/947/oj>.

³ See 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.

⁴ COM(2019) 640 of 11 December 2019.

budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources⁵.

- (6) The Commission has adopted the Multiannual Indicative Programme for the Neighbourhood East Region⁶ for the period 2021-2027, which sets out the following priorities: competitive, sustainable and integrated economies, including human capital; good governance, the rule of law, reconciliation and security; sustainable energy, environmental and climate resilience; strengthening connectivity and advancing digital transformation; resilient, gender equal, fair and inclusive societies; and activities to underpin EU regional policies.
- (7) The objective pursued by the multiannual action plan to be financed under the Neighbourhood East regional programme of Regulation (EU) 2021/947 is to promote a resilient, sustainable and inclusive economic and social development and growth in the Eastern Partnership Countries.
- (8) The objective of the action entitled ‘Neighbourhood Investment Platform (NIP) East – 2025-2027’ is to promote a resilient, sustainable and inclusive economic and social development and growth in the Eastern Partnership Countries. The Commission should acknowledge and accept contributions from other donors in accordance with Article 21(2) of the Financial Regulation, subject to the conclusion of the relevant agreement. Where such contributions are not denominated in euro, a reasonable estimate of conversion should be made.
- (9) In accordance with Article 43 of Regulation (EU) 2021/947, the action set out in the Annex is of a trans-regional nature, fostering regional cooperation. Due to the action’s nature and the importance to ensure complete regional coverage, the eligibility of the action extends exceptionally to the countries identified in the action document, as their participation constitutes a substantial element to ensure the coherence and effectiveness of Union financing or to foster trans-regional cooperation.
- (10) The objective and design of the action entitled ‘Neighbourhood Investment Platform (NIP) East – 2025-2027’ fulfil the criteria for Official Development Assistance (‘ODA’) established by the Development Assistance Committee of the Organization for Economic Cooperation and Development, pursuant to Article 3(4) of Regulation (EU) 2021/947, contributing to the sustainable development of partner countries and the implementation of the 2030 Agenda by supporting investments in the field of energy, transport infrastructures as well as private sector development or environment and climate change. The countries benefiting from the action which are included in the list of ODA recipients, are identified in the respective action document.
- (11) In order to ensure the implementation of budgetary guarantees of the European Fund for Sustainable Development Plus (EFSD+), eligible under Article 27 of Regulation (EU) 2021/947, it is appropriate to provision the EFSD+ compartment of the Common

⁵ 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 resources (OJ L 433I, 22.12.2020, p. 28, ELI: http://data.europa.eu/eli/agree_interinst/2020/1222/oj).

⁶ C(2021) 9370 adopted on 15/12/2021, as amended by Commission Implementing Decision C(2025) 4314 of 3.7.2025 amending Implementing Decisions C(2021) 9370, C(2021) 9435, C(2022) 450, C(2022) 4323 and C(2022) 5658 as regards the country and regional Multiannual Indicative Programmes for the period 2021-2027 for the Neighbourhood East, and repealing Implementing Decision C(2021) 9351

Provisioning Fund with contributions in 2025, 2026 and 2027 from the general budget of the Union for 2025-2027 in order to meet the provisioning needs related to EU guarantees for financing of projects implementing the objectives of the Joint Staff Working Document on the post-2020 Eastern Partnership Priorities as well as the EU Global Gateway (GG) Strategy for the Eastern Neighbourhood.

- (12) In order to ensure the implementation of the External Lending Mandate, established by Decision No 466/2014/EU⁷ 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, 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 contributions in 2025, 2026 and 2027 from the general budget of the Union, to the extent necessary. In particular, the Council and the European Parliament agreed in September 2022⁸ to the repurposing and disbursement of EUR 1.586 billion of the European Investment Bank loans to Ukraine guaranteed under the External Lending Mandate 2014–2020 (ELM). An amount corresponding to 9% of these loans is to be provisioned from the financial envelope under Regulation (EU) 2021/947. The contribution will help to constitute the necessary provisioning towards its target level, in accordance with the rules set out in Decision (EU) 2022/1628. Additional provisioning for these ELM loans will be provided from resources under Regulation (EU) 2024/792⁹.
- (13) Pursuant to Article 62(1), first subparagraph, point (c), of the Financial Regulation and Article 26(1) of Regulation (EU) 2021/947, indirect management is to be used for the implementation of the action plan.
- (14) The Commission is to ensure a level of protection of the financial interests of the Union with regards to persons and entities entrusted with the implementation of Union funds by indirect management as provided for in Article 157(3) of the Financial Regulation. To that end, and before a contribution agreement can be signed, such persons and entities are to be subject to an assessment of their systems and procedures in accordance with Article 157(4) of the Financial Regulation and, if necessary, to appropriate supervisory measures in accordance with Article 157(5) of the Financial Regulation.
- (15) The action plan provided for in this Decision is in accordance with the opinion of the Neighbourhood, Development and International Cooperation Instrument committee.

HAS DECIDED AS FOLLOWS:

Article 1 *The action plan*

The multiannual financing Decision, constituting the multiannual work programme for the implementation of the “Multiannual action plan in favour of the Neighbourhood Investment Platform (NIP) East for 2025-2027”, as set out in the Annex, is adopted.

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

⁷ OJ L, 2014/466, 08.05.2014, ELI: [http://data.europa.eu/eli/dec/2014/466\(1\)/oj](http://data.europa.eu/eli/dec/2014/466(1)/oj)

⁸ OJ L, 2022/1628, 22.09.2022, ELI: <http://data.europa.eu/eli/dec/2022/1628/oj>

⁹ OJ L, 2024/792, 29.02.2024, ELI: <https://eur-lex.europa.eu/eli/reg/2024/792/oj/eng>

Article 2

Union contribution

The maximum Union contribution for the implementation of the action plan for 2025-2027 is set at EUR 140 500 000, and shall be financed from the appropriations entered in budget line 14 02 01 11 of the general budget of the Union. The breakdown of planned annual instalments is as follows: EUR 54 000 000 for 2025, EUR 41 000 000 for 2026, EUR 45 500 000 for 2027.

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 provided for in the general budget of the Union for 2026 and 2027 following the adoption of those budgets by the Budgetary authority or as provided for in the system of provisional twelfths.

Article 3

Provisioning of budgetary guarantees

The maximum Union contribution for the provisioning of the Common Provisioning Fund for 2025 is set at EUR 234 595 424 and shall be financed from the appropriations entered in the following sub-headings of budget line 14.020170 ‘NDICI – Global Europe – Provisioning of the Common Provisioning Fund’ of the General Budget :

- 14.020170.01 (EFSD+ compartment): EUR 187 015 424

- 14.020170.08 (ELM-Repurposed EIB loans for Ukraine): EUR 47 580 000

The appropriations entered in budget line 14.020170.08 in the General Budget for 2026 and 2027 shall also finance the provisioning of ELM repurposed EIB loans for Ukraine in the amount of EUR 47 580 000 for 2026 and EUR 47 580 000 for 2027. The implementation of this Decision is subject to the availability of the appropriations provided for in the general budget of the Union for 2026 and 2027 following the adoption of those budgets by the Budgetary authority or as provided for in the system of provisional twelfths.

Article 4

Flexibility clause

Increases¹⁰ 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, or cumulated changes 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 purposes of Article 110(5) of the Financial Regulation, where those changes do not significantly affect the nature and objectives of the actions.

Increases¹¹ 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

¹⁰ These changes can come from external assigned revenue made available after the adoption of the financing Decision.

¹¹ These changes can come from external assigned revenue made available after the adoption of the financing Decision.

Article 110(5) of the Financial Regulation, where those 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

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, may be entrusted to the entities or persons referred to or selected in accordance with the criteria laid down in point 4.3.1 of the Annex.

Done at Brussels, 31.7.2025

For the Commission

Dubravka ŠUICA

Member of the Commission