



Brussels, 8.5.2025
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COMMISSION IMPLEMENTING DECISION

of 8.5.2025

**on the financing of the multiannual action plan in favour of Neighbourhood East –
bilateral support to Moldova 2025-2027**

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on the financing of the multiannual action plan in favour of Neighbourhood East – bilateral support to Moldova 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 Multiannual action plan in favour of the Neighbourhood East Region – bilateral support to Moldova 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) Pursuant to Article 6(2) of Regulation (EU) 2025/535, the non-repayable support under that Regulation is to be financed from the envelope allocated to the Neighbourhood geographic programme under Article 6(2), point (a), of Regulation (EU) 2021/947. This work programme covers the implementation of the amount of non-repayable financial support under Article 6(2) of Regulation (EU) 2025/535 in respect of support provided by the Union for projects approved under the Neighbourhood Investment Platform and the provisioning for the financial liability from loans.
- (3) The envisaged assistance should 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.
- (4) 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.

¹ OJ L 239, 26.9.2024, 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.

- (5) 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.
- (6) The action plan provided for in this Decision should contribute to climate and biodiversity 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 budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources⁵.
- (7) The Commission has adopted the Multiannual Indicative Programme for the Republic of Moldova⁶ for the period 2021-2027, which sets out the following priorities: Priority area 1: Resilient, sustainable and integrated economy; Priority area 2: Accountable institutions, the rule of law and security; Priority area 3: Environmental and climate resilience; Priority area 4: Resilient digital transformation; Priority area 5: Resilient, gender equal, fair and inclusive society.
- (8) The objective of the action entitled ‘Multiannual action plan in favour of the Neighbourhood East – Bilateral support to Moldova for 2025-2027’ is to support Moldova’s aspiration to integrate more closely with the European Union.
- (9) 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 for the implementation of investment projects under the Neighbourhood Investment Platform. Where such contributions are not denominated in euro, a reasonable estimate of conversion should be made.
- (10) Article 18 of Regulation (EU) 2025/535 indicates that the provisioning for the loans is to be constituted at the rate of 9%. The provisioning is constituted from the non-repayable financial support provided for under Article 6(2) of that Regulation.
- (11) In order to ensure the implementation of the External Lending Mandate, established by Decision No 466/2014/EU⁷, 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 a contribution in 2024 from the general budget of the Union. The contribution will help to replenish the accumulated provisioning towards its target level, in accordance with the rules set out in Regulation (EC, Euratom) No 480/2009.
- (12) The objective and design of the action fulfil the criteria for Official Development Assistance established by the Development Assistance Committee of the Organisation for Economic Cooperation and Development, pursuant to Article 3(4) of Regulation

⁴ COM(2019) 640 final of 11 December 2019.

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_interinstit/2020/1222/oj).

⁶ Commission Implementing Decision C(2021) 9370 of 15/12/2021 adopting a multiannual indicative programme for the Eastern neighbourhood for the period 2021-2027.

⁷ 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.

(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.

- (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.
- (14) 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 157(3) of the Financial Regulation. To that end, and before a contribution agreement can be signed, such entities and persons 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 East region – bilateral support to Moldova for 2025-2027, 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 to the Neighbourhood Investment Platform for the implementation of the action plan for 2025-2027 is set at EUR 135 000 000 (out of which EUR 45 000 000 for year 2025, EUR 45 000 000 for year 2026, and EUR 45 000 000 for year 2027) and shall be financed from the appropriations entered in budget line 14 02 01 11 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 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 for loan support

The maximum Union contribution for the provisioning of the Common Provisioning Fund for 2025-2027 is set at EUR 135 000 000 (out of which EUR 45 000 000 for 2025, EUR

45 000 000 for 2026 and EUR 45 000 000 for 2027) and shall be financed from the appropriations entered in budget line 14 02 01 70 of the general budget of the Union.

Article 4

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 6 of the Annex.

Article 5

Flexibility clause

Increases⁸ 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.

Increases⁹ 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 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 and second paragraphs. Those changes shall be applied in accordance with the principles of sound financial management and proportionality.

Done at Brussels, 8.5.2025

For the Commission

Valdis DOMBROVSKIS

Member of the Commission

⁸ These changes can come from external assigned revenue made available after the adoption of the financing Decision.

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