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**COMMISSION IMPLEMENTING DECISION**

**of 10.6.2024**

**on the financing of non-repayable support to the Ukraine Plan under pillar I of the Ukraine Facility, and adoption of the multi-annual work programme of pillar I for the years 2024-2027**

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**on the financing of non-repayable support to the Ukraine Plan under pillar I of the Ukraine Facility, and adoption of the multi-annual work programme of pillar I for the years 2024-2027**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU, Euratom) 2018/1046<sup>1</sup> 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, and in particular Article 110 thereof,

Having regard to Regulation (EU) 2024/792<sup>2</sup> of the European Parliament and of the Council of 29 February 2024 establishing the Ukraine Facility, and in particular Article 38 thereof,

Whereas:

- (1) The Ukraine Facility makes available to Ukraine financial support of up to EUR 50 billion for the period 2024-2027 in the form of non-repayable support and loans. Up to EUR 32 270 000 000 of this support is channelled via the Ukraine Plan (the Plan), which constitutes the basis for support provided under Pillar I of the Facility.
- (2) On 20 March 2024, Ukraine formally submitted the Plan to the Commission, in accordance with Articles 14, 16 and 17 of Regulation (EU) 2024/792. The Plan includes 15 sectoral chapters and 3 horizontal chapters on the reconstruction and modernisation processes across all levels of the government, on the mechanisms and arrangements to protect the financial interests of the Union, and on the stakeholders' consultation during the preparation of the Plan. A total of 146 measurable qualitative and quantitative steps are linked to the financing under the Plan. Beyond the measures covered under the Facility, the Plan proposes a broader reform and investment agenda. In this regard, it serves as one comprehensive Plan for the Ukrainian government, setting out the reform and investment priorities for all the donors in the short to medium term.
- (3) In accordance with Article 18 of Regulation (EU) 2024/792, the Commission provided a comprehensive assessment of the Plan, and issued a proposal for a Council Implementing Decision on the approval of the assessment of the Ukraine Plan in line with Article 19<sup>3</sup>.
- (4) Council Implementing Decision (EU) 2024/1447 of 14 May 2024 on the approval of the assessment of the Ukraine Plan sets out the qualitative and quantitative steps necessary

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<sup>1</sup> OJ L 193, 30.7.2018, p.1.

<sup>2</sup> OJ L, 29.2.2024, p.1.

<sup>3</sup> COM(2024)172 of 15.04.2024

to implement the Plan, and the amount to be made available from the Union in the form of non-repayable financial support and loan support.

- (5) The Council Implementing Decision (EU) 2024/1447 sets the non-repayable financial support to a maximum of EUR 5 270 000 000,00 over the period 2024-2027.
- (6) The disbursements to Ukraine will be made based on a Commission decision authorising the payment that will follow the adoption of a Council Implementing Decision providing a positive assessment of the satisfactory fulfilment of qualitative and quantitative steps allocated to each instalment, in accordance with Article 26 of Regulation (EU) 2024/792. Before each disbursement, the Commission will also monitor the fulfilment of the precondition for support under the Facility, in accordance with Article 5 of Regulation (EU) 2024/792.
- (7) In order to ensure the implementation of the financing of non-repayable financial support to the Ukraine Plan under pillar I of the Ukraine Facility for the years 2024-2027, it is necessary to adopt a multiannual financing decision, which constitutes the multiannual work programme of pillar I for 2024-2027.
- (8) The envisaged assistance should comply with the conditions and procedures set out by the restrictive measures adopted pursuant to Article 215 TFEU<sup>4</sup>.
- (9) In order to allow for flexibility in the implementation of the work programme, it is appropriate to determine the changes which should not be considered substantial for the purposes of Article 110(5) of the Financial Regulation.
- (10) The measure provided for in this Decision is in accordance with the opinion of the Ukraine Facility Committee.

HAS DECIDED AS FOLLOWS:

*Article 1*  
*The work programme*

The multiannual financing decision, constituting the multiannual work programme for the implementation of the Ukraine Facility pillar I for 2024-2027, as set out in the annex, is adopted.

*Article 2*  
*Union contribution*

The maximum Union contribution for the implementation of the work programme for 2024-2027 is set at EUR 5 270 000 000,00, and shall be financed from the appropriations entered in budget line 16 06 01 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 2025, 2026 and 2027 following the adoption of that budget by the budget authority.

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<sup>4</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.

*Article 3*  
*Flexibility clause*

Cumulated changes to the allocations to specific actions not exceeding 20% of the maximum Union contribution set in Article 2, first paragraph, of this Decision shall not be considered to be substantial for the purposes of Article 110(5) of Regulation (EU, Euratom) 2018/1046, where those changes do not significantly affect the nature of the actions and the objective of the work programme. The increase of the maximum Union contribution set in Article 2, first paragraph, of this Decision shall not exceed 20%.

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, 10.6.2024

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