



Brussels, 12.11.2024
C(2024) 7986 final

COMMISSION IMPLEMENTING DECISION

of 12.11.2024

**on the financing of the multiannual action plan in favour of the Islamic Republic of
Pakistan for 2024-2027**

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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union (TFEU),

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 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 Islamic Republic of Pakistan for 2024-2027, it is necessary to adopt a multiannual financing decision, which is to constitute the multiannual work programme, for 2024-2027. Article 110(2) of Regulation (EU, Euratom) 2024/2509 (‘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 TFEU³.
- (3) The action entitled ‘EU support to Better Governance and Business Environment in Pakistan’ should contribute to climate mainstreaming in line with the European Green Deal⁴ and the Inter-institutional 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.
- (4) The Commission has adopted the National Multiannual Indicative Programme⁶ for the period 2021-2027⁷, as amended following the mid-term review⁸, which sets out the

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.

³ www.sanctionsmap.eu. 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, the OJ prevails.

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

⁵ OJ L 433I, 22.12.2020, p. 28.

⁶ C(2021)8992 final of 14.12.2021

⁷ Commission Decision on the adoption of the National Indicative Programme between the European Union and Islamic Republic of Pakistan C(2021)8992 final of 14.12.2021

following priorities: i) Green Inclusive Growth; (ii) Human Capital; and (iii) Governance, including the Rule of Law and Human Rights.

- (5) The objectives pursued by the multiannual action plan to be financed under the Regulation (EU) 2021/947 geographic programme ‘Asia and the Pacific’ are to promote a private sector led growth, that is compliant with international standards and is competitive, and to finance small-scale activities and communication targets that are needed for the achievement of the objectives of the Neighbourhood, Development and International Cooperation Instrument (NDICI-Global Europe).
- (6) The action entitled ‘EU support to Better Governance and Business Environment in Pakistan’ will contribute to enhance the competitiveness of Pakistan's private sector, and deliver green and inclusive growth. 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.
- (7) The action entitled ‘Support Measures – Cooperation Facilities for Pakistan for 2024-2027’ will facilitate the implementation of EU funded programmes in Pakistan by providing funding for all necessary support operations, helping to position the EU as a partner of reference among selected target audiences.
- (8) Pursuant to Article 62(1), 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 actions.
- (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 157(3) of the Financial Regulation. To this end, 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 Regulation⁹ and, if necessary, to appropriate supervisory measures in accordance with Article 157(5) thereof before a contribution agreement can be signed.
- (10) 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.
- (11) 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.
- (12) The action plan provided for in this Decision is in accordance with the opinion of the Committee established under Article 45 of Regulation (EU) 2021/947.

⁸ Commission Implementing Decision amending country, multi-country and regional Multiannual Indicative Programmes 2021-2027 for Sub-Saharan Africa, Asia and the Pacific, Americas and the Caribbean and the Multiannual Indicative Programmes on Civil Society Organisations, Global Challenges and Human Rights and Democracy, C(2024)7502 final of 31.10.2024.

⁹ Except for the cases of Article 157(7) of Regulation (EU, Euratom) 2018/1046, where the Commission may decide, not to require an ex-ante assessment.

HAS DECIDED AS FOLLOWS:

Article 1
The action plan

The multiannual financing decision, constituting the multiannual action plan for the implementation of the multiannual action plan in favour of the Islamic Republic of Pakistan for 2024-2027, as set out in the Annexes, is adopted.

The action plan shall include the following actions:

- (a) ‘EU support to Better Governance and Business Environment in Pakistan’ set out in Annex I;
- (b) ‘Support Measures – Cooperation Facilities for Pakistan for 2024-2027’ set out in Annex II.

Article 2
Union contribution

The maximum Union contribution for the implementation of the programme for 2024-2027 is set at EUR 25 500 000, including maximum EUR 20 500 000 for 2024; maximum EUR 2 700 000 for 2025; maximum EUR 1 100 000 for 2026; maximum EUR 1 200 000 for 2027 and shall be financed from the appropriations entered in budget line 14.020131 South and East Asia 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 2025-2027 following the adoption of that budget by the budget authority.

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

Article 4
Flexibility clause

Increases or decreases of up to EUR 10 000 000 and not exceeding 20% of the contribution set in the first paragraph of Article 2, considering each financial year separately, or cumulated changes¹⁰ 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 (provided that these changes do not significantly affect the nature and objectives of the actions).

¹⁰ 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, 12.11.2024

For the Commission
Jutta URPILAINEN
Member of the Commission