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**COMMISSION IMPLEMENTING DECISION**

**of 13.11.2023**

**on the financing of the multiannual action plan in favour of the Republic of Uganda for  
2023-2024**

## COMMISSION IMPLEMENTING DECISION

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### on the financing of the multiannual action plan in favour of the Republic of Uganda for 2023-2024

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) 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 480/2009<sup>2</sup>, and in particular Article 23(2) thereof,

Whereas:

- (1) In order to ensure the implementation of the multiannual action plan in favour of the Republic of Uganda for 2023-2024, it is necessary to adopt an multiannual financing decision, which constitutes the multiannual work programme, for 2023. 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 the European Green Deal and the inter-institutional agreement.
- (4) The Commission has adopted the National Multiannual Indicative Programme<sup>4</sup> for the period 2021-2027, which sets out the following priorities: green and climate transition, sustainable and inclusive growth and jobs, democratic governance and social inclusion.
- (5) The objectives pursued by the multiannual action plan to be financed under the Regulation (EU) 2021/947 geographic programme 'Sub-Saharan Africa' are to (i) support the implementation of Global Gateway, in particular in the areas of renewable

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

<sup>2</sup> OJ L 209, 14.6.2021, p.1.

<sup>3</sup> [www.sanctionsmap.eu](http://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.

<sup>4</sup> Commission Implementing Decision adopting a multiannual indicative programme for Uganda for the period 2021-2027, C(2021)9149 final of 15.12.2021.

energy and climate change resilience; (ii) strengthen governance, human rights and accountability; (iii) implement the humanitarian-development nexus in refugee hosting districts; (iv) strengthen donor coordination, strategic communication and visibility; (v) support trade integration, enhancing investment opportunities and private sector development.

- (6) The action entitled ‘Nalubaale and Kiira hydropower plant rehabilitation project’ aims at catalysing sustainable growth and employment in Uganda through provision of green, affordable and reliable renewable energy and better protection of economic/social infrastructures and livelihoods on the Nile Basin.
- (7) The action entitled ‘Advancing Governance and Accountability’ aims at strengthening the social contract between the state and Ugandan citizens through more accountable public administration, improved governance mechanisms and the advancement of human rights.
- (8) The action entitled ‘Water and Sanitation in Refugee Hosting Communities’ project aims to enhance the living conditions in displacement-affected communities while building the resilience of water resources and populations to the negative effects of climate change.
- (9) The action entitled ‘Support measures Uganda’ aims at contributing to an effective and efficient implementation of the EU-Uganda partnership and the EU’s strategic interests in Uganda, through analysis and expertise, communication/visibility and public diplomacy.
- (10) The action entitled ‘Sustainable Business for Uganda 2.0 (SB4U 2.0)’ aims at facilitating and promoting inclusive sustainable and green trade and investment between Uganda and the European Union.
- (11) Pursuant to Article 26(1) of Regulation (EU) 2021/947 indirect management is to be used for the implementation of the action.
- (12) 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.

To this end, such entities and persons are to be subject to an assessment of their systems and procedures in accordance with Article 154(4) of the Financial Regulation<sup>5</sup> and, if necessary, to appropriate supervisory measures in accordance with Article 154(5) thereof before a contribution agreement can be signed.

- (13) 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.
- (14) 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.
- (15) 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,

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<sup>5</sup> Except for the cases of Article 154(6) 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 Republic of Uganda for 2023-2024, as set out in the Annexes, is adopted.

The action plan shall include the following actions:

- (a) ‘Nalubaale and Kiira hydropower plant rehabilitation project’ set out in Annex 1;
- (b) ‘Advancing Governance and Accountability’ set out in Annex 2;
- (c) ‘Water and Sanitation in Refugee Hosting Communities’ set out in Annex 3;
- (d) ‘Support measures Uganda’ set out in Annex 4;
- (e) ‘Sustainable Business for Uganda 2.0 (SB4U 2.0)’ set out in Annex 5.

*Article 2*  
*Union contribution*

The maximum Union contribution for the implementation of the multiannual action plan for 2023-2024 is set at EUR 54 000 000, and shall be financed from the appropriations entered in the following lines of the general budget of the Union:

- Budget line BGUE-B2023-14.020121-C1-INTPA: EUR 26 066 657
- Budget line BGUE-B2024-14.020121-C1-INTPA: EUR 27 933 343

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 2024 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 point 4.4.1 of Annex 1, points 4.4.3 and 4.4.4 of Annex 2, point 4.4.1 of Annex 3, point 4.4.3 of Annex 4 and points 4.4.2 and 4.4.3 of Annex 5.

*Article 4*  
*Flexibility clause*

Increases or decreases of up to EUR 10 000 000 not exceeding 20% of the contribution set in the first paragraph of Article 2, or cumulated changes<sup>6</sup> 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

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<sup>6</sup> These changes can come from assigned revenue made available after the adoption of the financing decision.

Regulation 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.

Done at Brussels, 13.11.2023

*For the Commission*  
*Jutta URPILAINEN*  
*Member of the Commission*