Official Journal
of the European Union

EN
C series

C/2026/2328

17.4.2026

COMMUNICATION FROM THE COMMISSION

amending the methodology for handling the partial fulfilment of steps in the Ukraine Plan under the Ukraine Facility Regulation and replacing Communication C(2025) 1725

(C/2026/2328)

1. The Communication from the Commission on the methodology for handling the partial fulfilment of steps in the Ukraine Plan under the Ukraine Facility Regulation (C(2025) 1725) ([1]) establishes a key element of the performance-based architecture of the Facility, ensuring a proportionate, transparent and predictable approach to the assessment of instalments.

2. As stated in Communication C(2025) 1725, the Commission may review and amend the methodology as it gathers more experience with its application. After approximately one year of application in the context of the assessment of instalments under the Ukraine Plan, sufficient practical experience has been gained to warrant a review of the methodology.

3. In addition, the continuation of the Russian war of agression against Ukraine and the intensification of attacks against Ukrainian critical civilian and energy infrastructures create serious disturbances to the legislative work of the Verkhovna Rada and continue to weigh on Ukraine's administrative capacities.

4. The present Communication replaces Communication C(2025) 1725 and ensures that it remains fit for purpose in supporting the objectives of the Ukraine Facility while safeguarding the Union's financial interests.

5. Payment of financial support under the Ukraine Plan is conditional on the satisfactory fulfilment of the pre-defined qualitative and quantitative steps defined in the Annex to Implementing Decision (EU) 2024/1447 ([2]) and subsequent amendments thereof ([3]).

6. Regulation (EU) 2024/792 ([4]) stipulates that if one or more of these steps are not satisfactorily fulfilled, the Commission must inform the Council and the Parliament without undue delay and can suspend the non-repayable financial support and the loan support corresponding to such steps, thereby ensuring compliance with the principle of sound financial management (as laid down in Article 310(5) TFEU, Regulation (EU, Euratom) 2024/2509 ([5]) and Article 6(8) of the Framework Agreement ([6])).

7. Article 26(5) of Regulation (EU) 2024/792 requires the Commission to develop a methodology for handling the partial fulfilment of steps as guidance.

8. The methodology favours the continued implementation of the Plan, reflecting its performance-based nature and the combination of reforms and investments. It creates the conditions for the quick disbursement of funding and ensures that any suspension will be both proportional and predictable, while also protecting the financial interests of the Union.

([1]) OJ C, C/2025/2114, 3.4.2025, ELI: http://data.europa.eu/eli/C/2025/2114/oj.

([2]) Council Implementing Decision (EU) 2024/1447 of 14 May 2024 on the approval of the assessment of the Ukraine Plan (OJ L, 2024/1447, 24.5.2024, ELI: http://data.europa.eu/eli/dec_impl/2024/1447/oj).

([3]) For example, see Council Implementing Decision (EU) 2025/2157 of 17 October 2025 on amending Implementing Decision (EU) 2024/1447 on the approval of the assessment of the Ukraine Plan (OJ L, 2025/2157, 17.10.2025, ELI: http://data.europa.eu/eli/dec_impl/2025/2157/oj).

([4]) Regulation (EU) 2024/792 of the European Parliament and of the Council of 29 February 2024 establishing the Ukraine Facility (OJ L, 2024/792, 29.2.2024, ELI: http://data.europa.eu/eli/reg/2024/792/oj).

([5]) 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 Union (OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj).

([6]) Framework Agreement between the European Union and Ukraine on specific arrangements for implementation of Union funding under the Ukraine Facility of 22 May 2024.

9. Ukraine should continue to ensure its full commitment to deliver on the qualitative and quantitative steps in the Plan on time. A partial suspension of payments would give Ukraine additional time to tackle specific implementation issues while, in the meantime, benefiting from a partial payment linked to the steps that have been satisfactorily fulfilled.

10. If the respective step(s) is (are) fulfilled within 12 months of the initial negative assessment, the Commission will make a new assessment, following the procedure laid down in Article 26(4) of Regulation (EU) 2024/792. First, it will submit to the Council without undue delay a proposal for a Council implementing decision establishing the satisfactory fulfilment of the conditions for payment. Based on the decision adopted by the Council, the Commission will adopt a decision authorising the disbursement of the amount.

11. If the Commission considers that Ukraine has not taken the necessary measures within 12 months from the initial negative assessment, it will launch the procedure laid down in Article 26(6) of Regulation (EU) 2024/792. First, it will officially notify Ukraine that the period of 12 months has elapsed and that, based on the information available to the Commission, the necessary measures have not been taken. Ukraine then has two months from the communication of the Commission's notification to present its observations.

12. If, following those observations, the Commission concludes that Ukraine has not taken the necessary measures, it will submit a proposal for a Council implementing decision reducing the amount of the non-repayable financial support and of the loan proportionately to the part corresponding to the relevant qualitative and quantitative steps. In line with Article 26(6) of Regulation (EU) 2024/792, the Council will act, as a rule, within one month of receiving the Commission's proposal. It may amend the Commission's proposal and adopt the amended proposal by means of an implementing decision, acting by qualified majority.

13. If a step previously considered as having been satisfactorily fulfilled is reversed and is no longer in line with the Annex to Implementing Decision (EU) 2024/1447, as amended by Implementing Decision (EU) 2025/2157 and subsequent amendments thereto, the Commission will apply the same methodology and suspend the corresponding amount from the payment in the next instalment, after the reversal has been confirmed. It follows from Article 26(3) of Regulation (EU) 2024/792 that the fulfilment of the precondition and the qualitative and quantitative steps can be considered satisfactory, provided that the measures related to the steps for which Ukraine has already achieved satisfactory fulfilment have not been reversed. If, during the assessment of a subsequent instalment, the Commission concludes that a step previously assessed as satisfactorily fulfilled has been reversed, it will propose to the Council to suspend a corresponding amount from the next disbursements under the Plan and then follow the steps mentioned in the paragraphs above.

14. The methodology takes into account that not all steps contribute equally to achieving the Plan's objectives. For example, the adoption of a strategy or an action plan cannot be awarded the same value as the entry into force of a law, in terms of their direct contribution to the achievement of the objectives of the Facility. As such, the methodology distinguishes between two types of steps in the Plan, as follows:

(i) **Primary steps** – steps concerning the entry into force of Ukrainian laws that require the approval of the Ukrainian Parliament and ratification by the Office of the President. These steps have a **coefficient of 2**.

(ii) **Ordinary steps** – all reform steps other than the primary reform steps (e.g. adoption by the government of by-laws, resolutions, strategies, action plans, roadmaps, etc.; bringing IT systems online; reporting on an investment indicator, etc.). These steps have a **coefficient of 1**.

15. The methodology consists of the following five phases:

(i) **Calculating the step value per instalment**

Step value is the total amount of the instalment (the sum of (i) the non-repayable financial support and (ii) the loan support) divided by the sum of the number of ordinary steps multiplied by 1 and the number of primary steps multiplied by 2.

$$s = \frac{m}{o + 2 * p}$$

Where s is the step value, m is the instalment value, and o and p correspond to the number of ordinary and primary steps respectively in the instalment.

(ii) **Calculating the suspension value of step(s) not satisfactorily fulfilled**

To give due consideration to differences between steps, the Commission will apply coefficients to the primary and ordinary reform steps:

(a) **Primary steps** = step value (calculated under point i.) multiplied by a coefficient of **2**.

(b) **Ordinary steps** = step value (calculated under point i.) multiplied by a coefficient of **1**.

(iii) **Adjusting the suspension value to take into account mitigating factors**

Where appropriate, the suspension value might be adjusted to take into account mitigating factors. Such mitigating factors include the early fulfilment of steps attached to subsequent quarterly instalments as set in the Annex to Implementing Decision (EU) 2024/1447, as amended by Implementing Decision (EU) 2025/2157 and subsequent amendments thereto. In such a case, provided that the early fulfilment of the step has been duly notified to the Commission, duly justified in the payment request submitted by Ukraine and considered to have been satisfactorily fulfilled, the suspension value might be adjusted downwards by an amount that corresponds to the average step value under the current instalment, multiplied by a coefficient of 2 if the step fulfilled in advance is a primary step. The suspension value assigned to each non-satisfactorily fulfilled step in the concerned instalment will be reduced proportionally, taking into account the coefficients of primary and ordinary reform steps.

Another mitigating factor is the partial fulfilment of a step. If Ukraine can demonstrate that a step has been partially fulfilled, the suspension amount might be adjusted downwards so that the amount of the suspension remains commensurate with the non-fulfilment of the step. Such a mitigating factor may only be considered for quantitative steps where the partial fulfilment can be objectively determined.

Should both mitigating factors be applied in a single instalment, the Commission will apply the methodology for the early fulfilment of steps first.

Sufficient incentives should be maintained for the implementation of non-satisfactorily fulfilled steps.

The application of mitigating factors and the final determination of the adjusted suspension value will be established by the Council, in line with Articles 19, 20 and 26 of Regulation (EU) 2024/792.

(iv) **Assigning the source of funding to each individual step in the quarterly instalment**

The Annex to Implementing Decision (EU) 2024/1447, as amended by Implementing Decision (EU) 2025/2157 and subsequent amendments thereto, does not assign a source of funding to the individual steps. Such assignment is specified in the relevant Council implementing decisions for each quarterly assessment. This practice has already been applied to the Council implementing decisions linked to the first six quarterly instalments of the Plan. In each quarterly instalment, the Commission proposes allocating certain steps to the non-repayable financial support and the rest of the steps to the loan support. The proposed allocation remains to be determined at the discretion of the Commission in line with the principle of proportionality. The Commission will act considering the best interests towards achieving the Ukraine Facility's objectives. When proposing the allocation, as a general rule, the Commission will first assign steps that are considered not to have been satisfactorily fulfilled to the non-repayable financial support. At the same time, it will ensure the most appropriate use of additional financial contributions in the form of non-repayable support made available pursuant to Article 7 of Regulation (EU) 2024/792.

(v) **Calculating the revised amount to be disbursed**

The adjusted suspended amount will be subtracted from the financial support available, based on the assignment of the source of funding, as proposed under point (iv) above. When the suspension value is higher than the non-repayable financial support made available in the quarterly instalment in question, the difference will be suspended from the loan support. The suspended amount cannot be higher than the total amount of financing allocated to the respective instalment, namely the sum of the non-repayable and loan support. When the loan support is impacted, the calculation of the revised amount to be disbursed will take into account the clearing of pre-financing.

16. The Commission can review and amend this methodology as it gathers more experience with its application. This methodology replaces the methodology in Communication C(2025) 1725.