

deforestation and enhance biodiversity conservation, improve public financial management and promote private sector development.

- (6) The action entitled 'EU-Ghana Partnership for green transition and agribusiness' will focus on agribusiness and forestry. The agribusiness component will support the sustainable development of a selected number of agribusiness value chains. The forestry component will support actions that prevent deforestation and enhance biodiversity conservation.
- (7) The action entitled 'EU action for Sound Public Financial Management and Private Sector Development' will, as far as the Public Finance Management component is concerned consolidate the achievements of a successful 11th EDF programme, as well as mainstream gender into the national budget and support CSOs engagement and advocacy in the PFM sector. The private sector development component aims to boost green employment by supporting the development of private sector opportunities in sectors with strong opportunities for value and job creation, digitalization, and social cohesion.
- (8) It is appropriate to authorise the award of grants without a call for proposals and to provide for the conditions for awarding those grants.
- (9) Pursuant to Article 26(1) of Regulation (EU) 2021/947, indirect management is to be used for the implementation of the action
- (10) 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.
- (11) 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 Regulation⁶ and, if necessary, to appropriate supervisory measures in accordance with Article 154(5) thereof before a contribution agreement can be signed.
- (12) 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.
- (13) 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.
- (14) 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.

HAS DECIDED AS FOLLOWS:

Article 1
The action plan

The annual financing decision, constituting the annual action plan for the implementation of the 2023 Annual Action Plan in favour of the Republic of Ghana, as set out in the Annexes, is adopted.

The action plan shall include the following actions:

⁶ 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.