

appropriate supervisory measures in accordance with Article 157(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,

HAS DECIDED AS FOLLOWS:

Article 1

The action plan

The annual financing decision, constituting the annual action plan for the implementation of the annual action plan in favour of Guatemala for year 2024, as set out in the Annexes, is adopted.

The action plan shall include the following actions:

- (a) E-governance and digitalisation in Public Administration and Financial Management in Guatemala set out in Annex I;
- (b) Support Measures (Technical Cooperation Facility) set out in Annex II.

Article 2

Union contribution

The maximum Union contribution for the implementation of the action plan for 2024 is set at EUR 16 700 000, and shall be financed from the appropriations entered in the following line of the general budget of the Union : BGUE-B2024-14.020140.

The appropriations provided for in the first paragraph may also cover interest due for late payment.

Article 3

Flexibility clause

Increases or decreases of up to EUR 10 million and not exceeding 20% of the maximum Union contribution set in the first paragraph of Article 2, or cumulated changes 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, where those 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.