

(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 the annual action plan part II in favour of Guatemala for 2022, as set out in the Annex, is adopted.

The action plan shall include the following action: Fostering Green Transition in Petén set out in Annex.

*Article 2*  
*Union contribution*

The maximum Union contribution for the implementation of the action plan for 2022 is set at EUR 40 000 000, and shall be financed from the appropriations entered in the following line of the general budget of the Union :

(a) budget line 14 02 01 40: EUR 40 000 000.

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

*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 Annex, may be entrusted to the entities or persons referred to or selected in accordance with the criteria laid down in point 4.3.3 of the Annex.

*Article 4*  
*Flexibility clause*

Increases or decreases of up to EUR 10 million not exceeding 20% of the contribution set in the first paragraph of Article 2, or cumulated changes<sup>12</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 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.

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<sup>12</sup> These changes can come from assigned revenue made available after the adoption of the financing decision.