

following priorities: i) Green Inclusive Growth; (ii) Human Capital; and (iii) Governance, including the Rule of Law and Human Rights.

- (5) The objectives pursued by the multiannual action plan to be financed under the Regulation (EU) 2021/947 geographic programme ‘Asia and the Pacific’ are to promote a private sector led growth, that is compliant with international standards and is competitive, and to finance small-scale activities and communication targets that are needed for the achievement of the objectives of the Neighbourhood, Development and International Cooperation Instrument (NDICI-Global Europe).
- (6) The action entitled ‘EU support to Better Governance and Business Environment in Pakistan’ will contribute to enhance the competitiveness of Pakistan's private sector, and deliver green and inclusive growth. The Commission should acknowledge and accept contributions from other donors in accordance with Article 21(2) of the Financial Regulation, subject to the conclusion of the relevant agreement. Where such contributions are not denominated in euro, a reasonable estimate of conversion should be made.
- (7) The action entitled ‘Support Measures – Cooperation Facilities for Pakistan for 2024-2027’ will facilitate the implementation of EU funded programmes in Pakistan by providing funding for all necessary support operations, helping to position the EU as a partner of reference among selected target audiences.
- (8) Pursuant to Article 62(1), point (c) of the Financial Regulation and Article 26(1) of Regulation (EU) 2021/947 indirect management is to be used for the implementation of the actions.
- (9) 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 157(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 157(4) of the Financial Regulation⁹ and, if necessary, to appropriate supervisory measures in accordance with Article 157(5) thereof before a contribution agreement can be signed.
- (10) 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.
- (11) 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.
- (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.

⁸ Commission Implementing Decision amending country, multi-country and regional Multiannual Indicative Programmes 2021-2027 for Sub-Saharan Africa, Asia and the Pacific, Americas and the Caribbean and the Multiannual Indicative Programmes on Civil Society Organisations, Global Challenges and Human Rights and Democracy, C(2024)7502 final of 31.10.2024.

⁹ Except for the cases of Article 157(7) of Regulation (EU, Euratom) 2018/1046, where the Commission may decide, not to require an ex-ante assessment.