



EUROPEAN  
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ANNEX 19

**ANNEX**

**AUTHORISING OFFICER RESPONSIBLE FOR PERFORMING BUDGET  
IMPLEMENTATION MEASURES MODIFYING AN ESTABLISHED AMOUNT  
RECEIVABLE**

*to the*

**COMMISSION DECISION**

**on the Internal Rules on the implementation of the general budget of the  
European Union (European Commission section) for the attention of the  
Commission departments**

## **ANNEX**

**AUTHORISING OFFICER RESPONSIBLE FOR PERFORMING BUDGET  
IMPLEMENTATION MEASURES MODIFYING AN ESTABLISHED AMOUNT  
RECEIVABLE**

	<b>AUTHORISING OFFICER RESPONSIBLE (MINIMUM LEVEL REQUIRED<sup>1</sup>)</b>				
	College (authorising officer)	Authorising officer by delegation (DG)	Director-General or Head of Service in the framework of Article 12 of the Internal Rules (cross-subdelegation)	Subdelegation to an official of the rank of Head of Delegation, Head of Unit or Head of Representation	
<b>Waiving of recovery Art. 91(1)(a),(b) and (c) of the Rules of Application</b> for an amount greater than or equal to the threshold set out in Article 91(4) of the Rules of Application: - Where the amount to be waived is greater than or equal to €1 million, <u>or</u> - is greater than or equal to €100 000 if it represents 25 % or more than the established amount receivable.	x				
<b>Waiving of recovery Art. 91(1)(a),(b) and (c) of the Rules of Application</b> for an amount below the threshold set out in Article 91(4) of the Rules of Application: - Where the amount to be waived is less than €100 000, <u>or</u> - is less than €1 million but greater than or equal to €100 000 if it represents less than 25 % of the established amount receivable.		x	x		
<b>Waiving of recovery (Art. 91(1)(a) and (b) of the Rules of Application)</b> <b>(cost exceeds the amount receivable, or recovery is impossible owing to age of debt or insolvency of debtor)</b> for an amount less than <u>€15 000</u> NB: Waivers based on the proportionality principle cannot be subdelegated.				x	

<sup>1</sup> NB: The act of delegating and/or subdelegating is a right, not an obligation. Regarding delegations, Article 4(2) of the Internal Rules stipulates that 'the Commission itself may nevertheless exercise the powers it has delegated, either on its own initiative or at the request of the authorising officer by delegation.' Furthermore, Article 7(8) states expressly that 'An authorising officer [...] who has subdelegated his powers may, at any moment and without amending the instrument of subdelegation, himself continue to exercise these subdelegated powers on his own initiative or at the request of the person to whom those powers have been subdelegated.'

<b>Cancellation (Art. 92 of the Rules of Application)</b> in respect of an amount greater than or equal to €15 000		x	x	
<b>Cancellation (Art. 92 of the Rules of Application)</b> in respect of an amount less than €15 000				x