



Brussels, 23.3.2016
C(2016) 1782 final

COMMISSION DECISION

of 23.3.2016

amending the Commission Decision C(2016) 769 final of 12 February 2016 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

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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union¹, and in particular Articles 56 and 62 thereof,

Whereas:

- (1) The Commission has adopted Decision C(2016)769 final of 12 February 2016 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.
- (2) It is necessary to clarify the delegation of the Authorising Officer powers and corresponding responsibilities concerning the management of trust funds and financial facilities with contributions from Member States in the form of external assigned revenue.
- (3) It is necessary to clarify the delegation of the Authorising Officer powers and the rules to be applied in the exceptional cases where the amount receivable is not established.
- (4) It is necessary to amend the Annex I of the Decision C(2016)769 in order to delegate the Authorising Officer powers to the Director of PMO to conclude legal commitments linked to the expenditure of all Cabinets under budget lines 25 01 02 11 and 25 01 02 13.
- (5) In addition, the co-delegation for the SRSS for the budget lines concerning the expenditure for the Task Force for the Turkish Cypriot Community, as already decided by the Commission on 17 February 2016 should be reflected in Annex I.
- (6) It is also necessary to adopt the complete version of Annex I since there has been a technical error in submitting it under the Decision C(2016)769 final.

HAS DECIDED AS FOLLOWS:

Article 1

Decision C(2016)769 final of 12 February 2016 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 is amended as follows:

- (1) In Article 4(1), the following point is added:

¹ Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012, OJ L 298, 26.10.2012, p.1.

"(ii)a transferring amounts to financial facilities in the external actions area and to the measures under Article 122 of the TFEU to which contributions from Member States in the form of external assigned revenue are provided^{24a},

^{24a} For example, the Facility for Refugees in Turkey under Commission Decision C(2015)9500 of 24.11.2015."

- (2) In Article 4(1), point (iv) is replaced by the following:

"(iv) establishing amounts receivable (including making financial corrections and extrapolating errors as provided for in Article 80(4) FR) and issuing recovery orders, deciding in exceptional cases on non-establishment of amounts receivable, lodging claims in insolvency proceedings and winding-up proceedings under national law²⁵, waiving recovery and cancelling established amounts receivable,".

- (3) In Article 4(3), the title is replaced by the following:

"Waiving the recovery of amount receivable and non-establishment of amount receivable".

- (4) In Article 4(3), the following subparagraph is added:

"In exceptional cases, where it is clear that having regard to the requirements of sound financial management the recovery of an amount receivable will have to be waived, so that the initiation of the recovery procedure is without object, the authorising officer by delegation may decide not to establish the amount receivable. The rules contained in Article 91 RAP shall apply *mutatis mutandis*."

- (5) In Article 4(4), the title is replaced by the following:

"Extra budgetary operations, trust funds and financial facilities".

- (6) In Article 4(4), the following subparagraph is added:

"These Internal Rules shall also apply *mutatis mutandis* to the management of the financial facilities to which contributions from Member States in the form of external assigned revenue are provided."

- (7) In Article 7(2), point (5) is replaced by the following:

"(5) the waiving of an amount receivable exceeding EUR 15 000 and the decision not to establish amount receivable. However, the authorising officer by delegation may subdelegate this power to another authorising officer by delegation in the context of cross subdelegation;".

- (8) In Article 7(6), point (a) is replaced by the following:

"(a) The rank to which decisions on administrative sanctions provided for in Articles 34 and 35 may be subdelegated shall be limited to the function of the authorising officer by subdelegation referred to in Article 2(3)(b)(iii) and Head of Delegation."

- (9) In Article 19(1), point (a) is replaced by the following:

"(a) own resources and financial contributions from the Member States, including contributions to the measures under Article 122 TFEU, and contributions in the framework of European Union trust funds."

- (10) In Article 20(3), second subparagraph is replaced by the following:

"For the assigned revenue referred to in the first subparagraph of Article 23(4), the Director-General of DG DEVCO, the Director-General of DG NEAR, the Director-General of DG ECHO and the Head of Service of FPI shall be the authorising officer by delegation."

- (11) In Article 23(4), the following subparagraph is added after the first subparagraph:

"Where more than one Director-General would be responsible for the contributions of the Member States and/or third countries to certain external aid projects or programmes referred to in Article 21(2)(b) FR, the Director-General for the Budget shall be the authorising officer by delegation for budget implementation measures relating to the revenue."

Article 2

Annex I "Engagement de la dépense et gestion des crédits" to the Decision C(2016)769 final of 12 February 2016 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 is replaced by the annex attached to this decision.

Article 3

This Decision shall enter into force on the date of its adoption. Annex I shall apply from 1 January 2016.

Done at Brussels, 23.3.2016

For the Commission
Kristalina GEORGIEVA
Vice-President