COMMISSION REGULATION (EC) No 156/2004

of 29 January 2004

on the Community's financial assistance to the Community reference laboratories pursuant to Article 28 of Decision 90/424/EEC

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Decision 90/424/EEC of 26 June 1990 on expenditure in the veterinary field [1], and in particular Article 28(2) thereof,

Whereas:

(1) The eligibility criteria for the expenditure of the Community reference laboratories receiving financial assistance pursuant to Article 28 of Decision 90/424/EEC and the procedures for the submission of expenditure and the conduct of audits were set out in Commission Regulation (EC) No 324/2003 [2].

(2) Community reference laboratories (laboratories) carry out duties and requirements laid down in Community veterinary legislation in order to assist the Community

(3) The level of the annual Community financial assistance (financial assistance) for the operation of certain laboratories is decided upon each year by specific decisions in the field of veterinary public health, animal health and residues.

(4) The costs related to missions carried out by staff of the laboratories has currently to be financed by the laboratories from the beneficiary's overheads up to 7 % of total eligible costs for the action.

(5) Since those missions account for a growing proportion of the beneficiary's overheads and since certain mission expenses may be covered on the basis of a standard rate per day, a separate chapter should be created within the annual eligible expenditure of each laboratory.

(6) The costs and benefits of the workshops being considered, it is appropriate to restrict the number of eligible participants in workshops, of which only one should be invited per Member State. Derogations from that rule should be decided in duly justified cases and within the financial assistance granted for the organisation of the workshop.

(7) There is a need to clarify the rate to be used for the conversion of the payment applications submitted in national currency as defined in Council Regulation (EC) No 2799/98 establishing agrimonetary arrangements for the euro [3].

(8) Rules should be laid down to harmonise the presentation of the provisional budget for laboratory expenditure in respect of activities carried out pursuant to Community veterinary legislation.

(9) Since a number of changes are to be made to Regulation (EC) No 324/2003, that Regulation should be replaced in the interest of clarity.

(10) A sound financial management justifies the application of the eligibility rules from the beginning of 2004 for the establishment of the eligible expenditures incurred during that year.

(11) For financial control purposes, Articles 8 and 9 of Council Regulation (EC) No 1258/1999 of 17 May 1999 on the financing of the common agricultural policy are applicable [4].

(12) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

HAS ADOPTED THIS REGULATION:

Article 1

Provisional budget

The Community reference laboratories (laboratories) shall present before 1 October of each calendar year 'n' the provisional budget for laboratory expenditure in respect of Community activities for the calendar year 'n+1'.

The laboratories shall provide the provisional budget in computerised form in accordance with Annex I.

[1] OJ L 224, 18.8.1990, p. 19. Decision as last amended by Regulation (EC) No 806/2003 (OJ L 122, 16.5.2003, p. 1).
[2] OJ L 47, 21.2.2003, p. 14.
[3] OJ L 349, 24.12.1998, p. 1.
[4] OJ L 160, 26.6.1999, p. 103.

Article 2

Eligibility rules

Within the limits of the annual Community financial assistance granted to the laboratories, the eligibility rules set out in Annex II shall apply to expenditure linked to staff, capital equipment, consumables, shipment of samples for the comparative tests, missions and overheads.

Article 3

Payment of financial assistance for the operation of laboratories

Provided that the approved work programmes are efficiently carried out and that the beneficiaries supply all the necessary information to the Commission within the time limits laid down in this Article, the financial assistance for the operation of the laboratory shall be paid as follows:

(a) a pre-financing of 70 % of the total amount may be paid at the request of the beneficiary;

(b) the balance shall be paid following presentation by the beneficiary of

  (i) a financial report certified by the director of the laboratory,

  (ii) supporting documents for the comparative tests, and

  (iii) a technical report;

(c) the certified financial report shall be submitted in accordance with Annex III and no later than 31 March of the year following the end of the period for which the financial assistance was granted;

(d) when the time limit set out in point (c) is not respected, the financial assistance shall be reduced by 25 % on 1 May, 50 % on 1 June, 75 % on 1 July and 100 % on 1 September.

Article 4

Eligibility rules for workshops

1. Within the limits of the financial assistance granted for the organisation of a workshop, the eligibility rules set out in Annex IV shall apply to expenditure for travel and daily allowances for a maximum of 30 participants in workshops, of which at least one shall be invited per Member State.

2. Derogations from paragraph 1 may be decided in duly justified cases under the Decision on the annual Community financial assistance for the operation of certain laboratories.

Article 5

Payment of Community financial assistance for the organisation of workshops

Provided that the workshop has been efficiently organised and that all the necessary information is supplied to the Commission by the beneficiary within the time limits laid down in this Article, the financial assistance for the organisation of workshops shall be paid as follows:

(a) a pre-financing of 70 % at the request of the beneficiary within 60 days before the fixed date of the workshop;

(b) the balance shall be paid after acceptance by the Commission of the supporting documents and of a technical report on the use of the financial assistance;

(c) the supporting documents shall be submitted in accordance with Annex V and no later than three months after the workshop took place;

(d) when the time limit set out in point (c) is not respected, the financial assistance shall be reduced by 25 % for a delay of one month in relation to the scheduled date of submission of the documents, 50 % for two months, 75 % for three months and 100 % for four months.

Article 6

Supporting documents

1. The technical director of the laboratory shall keep a certified copy of the supporting documents, such as invoices, salary statements and attendance sheets, shipment of samples, missions.

2. The beneficiary shall record the expenditure submitted to the Commission in its cost accounting system and keep all supporting documents for five years for audit purposes.

The supporting documents, testifying to all the costs and hours spent as shown in the application for reimbursement, shall be sent to the Commission on request.

Article 7

Conversion rate for applications in national currency

The conversion rate for applications submitted in national currency in month 'n' shall be that of the10th day of month 'n+1' or for the first preceding day for which a rate is quoted.

Article 8

Audits

The Commission may carry out audits in accordance with Article 9 of Regulation (EC) No 1258/1999.

Article 9

Repeal

Regulation (EC) No 324/2003 is repealed.

References to the repealed Regulation shall be construed as references to this Regulation.

Article 10

Entry into force and applicability

This Regulation shall enter into force on the 20th day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2004.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 29 January 2004.

For the Commission
David BYRNE
Member of the Commission

ANNEX I

(Article 1)

PROVISIONAL BUDGET FOR LABORATORY EXPENDITURE IN RESPECT OF COMMUNITY ACTIVITIES FROM 1 JANUARY TO 31 DECEMBER …

Name and address of the Community reference laboratory:

Bank account to which the grant should be transferred:

Important: All costs to be expressed in national currency exclusive of VAT

1. **STAFF**

CATEGORY (1)	STATUS (2)	GROSS MONTHLY SALARY (3)	TIME SPENT ON PROJECT (4)	TOTAL ELIGIBLE COSTS

Percentage of the laboratory's overall budget: …

2. **CONSUMABLES**

DESCRIPTION BY TYPE (5)	COST

Percentage of laboratory's overall budget: …

3. **CAPITAL EQUIPMENT**

	DESCRIPTION	COST/ VALUE	DATE OF PURCHASE OR RENTAL	% USE FOR PROJECT	ANNUAL DEPRECIATION COST
2.1 Equipment to be acquired and paid for during the period in question					
2.2 Equipment acquired before the period in question					

Percentage of laboratory's overall budget: …

4. **COMPARATIVE TESTS**

DESCRIPTION	COST

(1) To be stated for each person allocated to the project: senior scientist, junior scientist, technician, etc.
(2) Official, contract staff, etc. – For contract staff state the dates on which the contract starts and ends.
(3) Actual gross monthly salary (do not use pay scales) including social and other charges appearing on the salary statement.
(4) Calculated on the minimum basis of 12 months or 1 600 hours/year.
(5) Examples: reagents, test animals, small laboratory supplies, etc.

5. **MISSIONS**

DESCRIPTION	TRAVEL	HOTEL	SUBSISTENCE	TOTAL

6. **OVERHEADS**

TOTAL EXPENDITURE (total items 1-5):	
OVERHEADS: 7 %:	
TOTAL OPERATING EXPENDITURE:	

7. **WORKSHOP**

	COST
PARTICIPANTS' TRAVEL EXPENSES:	
PARTICIPANTS' DAILY ALLOWANCES:	
TOTAL EXPENDITURE FOR WORKSHOP:	

8. **GRAND TOTAL**

OPERATING EXPENDITURE:	
EXPENDITURE FOR WORKSHOP:	
TOTAL EXPENDITURE OF THE LABORATORY:	