II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DECISION
of 13 December 1999
concerning funding of implementing measures for the harmonised indices of consumer prices

(notified under document number C(1999) 4428)

(2000/30/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 2494/95 of 23 October 1995 concerning harmonised indices of consumer prices [1], and in particular Article 13 thereof,

Whereas:

(1) Each Member State is required to produce a harmonised index of consumer prices (HICPs) starting with the index for January 1997 and implementing measures are adopted for ensuring the comparability of HICP and for maintaining their reliability and relevance in accordance with Article 5 of Regulation (EC) No 2494/95.

(2) The initial implementing measures required additional resources in Member States at a cost estimated at EUR 4,5 million up to the end of the second year of implementation of those measures and whereas the Commission bore two thirds of the additional costs in accordance with Article 13 of Regulation (EC) No 2494/95.

(3) Further implementing measures require additional resources in Member States at a cost estimated at EUR 1 012 500 until the end of the second year of implementation of these measures and whereas the Commission should bear two thirds of the additional costs in accordance with Article 13 of Regulation (EC) No 2494/95,

HAS ADOPTED THIS DECISION:

Article 1

The aim of this Decision is to allocate funds to Member States for the budget year 1999 in order to meet two thirds of the additional costs of implementing measures arising directly from Regulation (EC) No 2494/95. These measures are to be implemented with the index for January 2000 and the index for January 2001. Funding shall cover additional costs until the end of the year 2001.

Article 2

The Member States shall use the financial contribution exclusively for carrying out the following actions arising from implementing Regulation (EC) No 2494/95 and in particular:

(a) Commission Regulation (EC) No 1749/96 of 9 September 1996 on initial implementing measures for Council Regulation (EC) No 2494/95 concerning harmonised indices of consumer prices [2], as amended by Council Regulations (EC) No 1687/98 [3] and (EC) No 1688/98 [4] concerning in particular the coverage of goods and services and the geographic and population coverage of the HICP;

(b) Commission Regulation (EC) No 1749/1999 [5] amending Regulation (EC) No 2214/96, concerning the transmission and dissemination of sub-indices of the HICP, and

(c) Council Regulation (EC) No 2166/1999 [6], concerning the treatment of products in the health, education and social protection sectors in the HICP.

[1] OJ L 257, 27.10.1995, p. 1.

[2] OJ L 229, 10.9.1996, p. 3.
[3] OJ L 214, 31.7.1998, p. 12.
[4] OJ L 214, 31.7.1998, p. 23.
[5] OJ L 214, 13.8.1999, p. 1.
[6] OJ L 266, 14.10.1999, p. 1.

Article 3

1. The allocation of funds as concerns the two thirds of expenses to be borne by the Commission, is as follows:

(EUR)

Member State	Amount (EUR)
Belgium	44 000
Denmark	23 000
Germany	70 000
Greece	35 000
Spain	47 000
France	102 000
Irland	37 000
Italy	44 000
Luxembourg	26 000
Netherlands	56 000
Austria	27 000
Portugal	46 000
Finland	35 000
Sweden	29 000
United Kingdom	54 000
Total	675 000

2. The financial contribution allocated to Member States under paragraph 1 shall be awarded to the organisations and institutions responsible for compiling the harmonised indices of consumer prices at national level, the registered offices of which are listed at Annex I to this Decision.

Article 4

1. Allowable costs are those costs which are necessary and additional in the sense of Article 13 of Regulation (EC) No 2494/95 and calculated in accordance with the provisions of Annex II to this Decision.

2. Total payments to each Member State shall not exceed its allocation according to Article 3.

3. In the case of costs lower than estimated, the Commission contribution shall be limited to two thirds of the Member State's actual allowable costs according to Article 13 of Regulation (EC) No 2494/95.

4. Where accounting records do not justify the use made of the financial contribution, Member States shall refund to the Commission, at its request, all sums already paid in excess of that justified by the records.

Article 5

1. In consideration of the progress of work done under this financial contribution, the Commission undertakes to pay according to the following procedure:

— 50 % on the notification of this Decision,

— by instalments, each paid after receipt and acceptance by the Commission of the respective periodic progress reports and corresponding costs statements. The advance and instalments shall not cumulatively exceed 90 % of the maximum Commission contribution allocated to each Member State under Article 3(1),

— the outstanding balance after receipt and acceptance by the Commission of final cost statements and final reports.

2. Final cost statements and final reports shall be submitted to the Commission by the end of the second year of implementation of the measures referred to in Article 2.

3. Payments shall be made within 60 days of request for payment by Member States and acceptance of reports by the Commission. The payments shall be deemed to have been made on the date on which they are debited to the Commission's account.

Article 6

1. Member States shall provide the Commission at its request with further information sufficient to evaluate compliance with the provisions of the present Decision.

2. The original of all supporting documents shall be kept for verification purposes for five years after full payment. During this period, monitoring and audits may be carried out by the Commission Services. The utilisation of the amounts allocated under this Decision shall also be subject to audit by the European Court of Auditors.

Article 7

This Decision is addressed to the Member States.

Done at Brussels, 13 December 1999.

For the Commission

Pedro SOLBES MIRA

Member of the Commission

ANNEX I

Organisations and institutions responsible for compiling the harmonised indices of consumer prices (HICPs)

BELGIQUE/BELGIË

Ministry of Economic Affairs
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Statistics Finland
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ANNEX II

1. **Allowable costs**

1.1. Allowable costs according to Article 4 of the decision are those additional actual costs, which are necessary for the construction and development of the HICP, hereinafter referred to as 'the project', can be substantiated, and are incurred by organisations and institutions, hereinafter referred to as 'the Institutions', during the period specified in Article 1 of this Decision.

1.2. These costs are (i) those direct costs specified in point 2 of this Annex incurred for the HICP project and to which the Institution is not otherwise committed, and (ii) indirect costs in accordance with point 3 of this Annex.

1.3. Costs shall exclude profit and be determined in accordance with generally accepted accounting principles relating to historic costs, and the internal rules of the Institution.

1.4. No costs may be charged in respect of marketing, sales, distribution costs for products and services, interest, return on capital employed, provisions for future losses or liabilities, and any costs related to other projects.

1.5. Pursuant to the provisions of Articles 3 and 4 of the Protocol on the Privileges and Immunities of the European Communities, the Commission is exempt from all taxes and duties, including value added tax, on its financial contribution under the provisions of this Decision. As regards the application of Articles 3 and 4 of the said Protocol, third parties involved shall comply with the instructions of the Commission. Third parties involved shall not be subject to VAT.

2. **Direct costs**

2.1. *Personnel*

2.1.1. The costs of staff directly employed by the Institution may be charged. Personnel costs shall be:

— actual employment costs (such as salaries, wages, social charges and pension costs), or

— average employment costs by categories of personnel (rates) conforming to the relevant Institution's normal practices.

2.1.2. Personnel time charged shall be recorded and certified. This requirement shall be satisfied by the maintenance of time records, certified by an authorised employee of the Institution.

2.2. *Equipment*

Equipment purchased or leased may be charged as a direct cost. The allowable costs shall be calculated according to the following formula:

$$\frac{A}{B} \times C \times D$$

A = the period in months for which the equipment is to be used for the project after its delivery

B = depreciation period of 60 months (36 months for data processing equipment costing less than EUR 25 000)

C = cost of equipment

D = percentage usage of equipment on the project

2.3. *Third party assistance*

Costs of subcontracts and external services shall be allowable costs and may be charged.

2.4. *Travel and subsistence*

Travel and subsistence costs may be charged and shall be calculated according to the normal reimbursement rules and tariffs of the Institution. Written approval of the Commission is required for charging travel and subsistence outside the European Union.

2.5. *Consumables and computing*

Consumables and computing (on the basis of recorded computer usage) may be charged as direct costs or, where reasonably practical and in accordance with the normal accounting conventions of the Institution, as indirect overhead costs.

2.6. *Other specific project costs*

Specific project costs such as meetings convened by the Institution may be charged.

3. **Indirect costs: overheads**

3.1. Overheads (indirect general costs), calculated in accordance with normal accounting conventions, policies and principles of the Institution, may be charged for items such as own-funded research, administration, support personnel, office supplies, infrastructure, utilities and services.

3.2. Overheads shall exclude items readily capable of being charged directly in accordance with point 2 of this Annex and the normal accounting conventions of the Institution, and costs recovered from other parties.

4. **Cost statements**

4.1. Cost statement summaries shall be expressed in euro. The conversion rates applicable shall be those prevailing on the date of dispatch of the corresponding statement.

4.2. The Institutions submit cost statements in the format specified below:

COST STATEMENT — SUMMARY

Decision No:

Name of Institution: Country:

For the period from ..... to .....

(EUR)

Categories of costs	Amount (net of VAT)
Direct costs 1. Personnel 2. Equipment 3. Third party assistance 4. Travel and subsistence 5. Consumables and computing 6. Other specific project costs	
Subtotal of direct costs	
Indirect costs 7. Overheads	
Adjustments 8. Adjustments to costs previously reported	
Total	
Contribution of two thirds	

Certificate [1]

We certify that:

— the above costs are derived from the resources employed, which were necessary for the work under this Decision,

— such costs have been incurred and fall within the definition of allowable costs specified in this Decision,

— full supporting documentation to justify the costs is available for audit,

— necessary adjustments, for any reason, to costs reported in previous cost statements have been incorporated in the above statement.

Date: ..... Date: .....

Name of project manager: [2] ..... Name of financial officer: .....

....

....

Signature of project manager: Signature of financial officer:

[1] The technical manager and the financial officer must sign the certificate.
[2] The person designated to be in direct charge of the performance of the work.