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►**B** **COMMISSION IMPLEMENTING REGULATION (EU) No 926/2011**

of 12 September 2011

for the purposes of Council Decision 2009/470/EC as regards Union financial aid to the EU reference laboratories for feed and food and the animal health sector

(OJ L 241, 17.9.2011, p. 2)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Commission Implementing Regulation (EU) No 135/2013 of 18 February 2013	L 46	8	19.2.2013

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COMMISSION IMPLEMENTING REGULATION (EU) No 926/2011

of 12 September 2011

for the purposes of Council Decision 2009/470/EC as regards Union financial aid to the EU reference laboratories for feed and food and the animal health sector

THE EUROPEAN COMMISSION,

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

Having regard to Council Decision 2009/470/EC of 25 May 2009 on expenditure in the veterinary field [1], and in particular Article 31(2) thereof,

Whereas:

(1) Decision 2009/470/EC lays down the procedures governing the Union's financial contribution towards inspection measures in the veterinary field. Pursuant to that Decision, the Union is to contribute towards improving the efficiency of veterinary inspections by granting financial aid to EU liaison and EU reference laboratories. It provides that any EU liaison or EU reference laboratory designated as such in accordance with Union veterinary legislation and fulfilling the duties and requirements laid down therein, may receive Union aid.

(2) Regulation (EC) No 882/2004 of the European Parliament and of the Council of 29 April 2004 on official controls performed to ensure the verification of compliance with feed and food law, animal health and animal welfare rules [2] lays down the general tasks, duties and requirements for EU reference laboratories for food and feed and for animal health and live animals. EU reference laboratories for food and feed are listed in Part I while EU reference laboratories for animal health and live animals are listed in Part II of Annex VII to that Regulation.

(3) Commission Regulation (EC) No 1754/2006 of 28 November 2006 laying down detailed rules for the granting of Community financial assistance to Community reference laboratories for feed and food and the animal health sector [3] lays down the detailed rules for the granting of Union financial aid for the operation of EU reference laboratories, as provided for in Article 31 of Decision 2009/470/EC and Article 32 of Regulation (EC) No 882/2004, and for the organisation of workshops.

[1] OJ L 155, 18.6.2009, p. 30.
[2] OJ L 165, 30.4.2004, p. 1.
[3] OJ L 331, 29.11.2006, p. 8.

▼B

(4) Under Regulation (EC) No 1754/2006, the relationship between the Commission and individual EU reference laboratories is to be laid down in partnership agreements. Partnership agreements are to run for 5 years and be supported by a multiannual work programme.

(5) EU reference laboratories are listed in Annex VII to Regulation (EC) No 882/2004. The Joint Research Centre was designated for some of them. As it is a directorate-general of the Commission, this Regulation does not apply. Rules governing the Union financial aid for the Joint Research Centre are laid down in an annual administrative arrangement.

(6) The level of the annual Union financial aid for the activity of certain EU reference laboratories is decided on a yearly basis by annual financing decisions relating to feed and food safety and animal health and live animals.

(7) In 2008, the Commission's Internal Audit Service (IAS) performed an audit on grant management in food safety, animal health and welfare and plant health activity. The IAS concluded that the detailed rules for the granting of Union financial aid to EU reference laboratories for feed and food and the animal health sector should be simplified. To simplify the rules, the IAS suggested that the Commission continue adopting annual financing decisions on a yearly basis but without the need for partnership agreements between the Commission and each individual EU reference laboratory.

(8) Meetings and training activities held by EU reference laboratories need to be regularly organised. Therefore, meetings and training activities should be added to the list of eligible expenditure of this Regulation.

(9) For financial control purposes, Articles 9, 36 and 37 of Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy ([1]) are applicable.

(10) Since a number of changes are to be made to Regulation (EC) No 1754/2006, that Regulation should be repealed and replaced by this Regulation in the interests of clarity, while taking into account Regulation (EC) No 882/2004.

(11) This Regulation is to apply to all EU reference laboratories whose framework partnership agreements come to an end in 2011 and for EU reference laboratories whose framework partnership agreements are terminated by mutual agreement. For EU reference laboratories whose framework partnership agreements are not terminated, Regulation (EC) No 1754/2006 remains applicable.

([1]) OJ L 209, 11.8.2005, p. 1.

▼B

(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:

CHAPTER I

GENERAL PROVISIONS

Article 1

Subject matter

This Regulation lays down rules for the implementation of Regulation (EC) No 882/2004 and Decision 2009/470/EC as regards the arrangements for the granting of Union financial aid provided for in Article 32(7) of Regulation (EC) No 882/2004 and Article 31(1) of Decision 2009/470/EC for the activities of EU reference laboratories ('laboratories') other than the Joint Research Centre, including for the organisation of workshops, and the conditions according to which that aid is granted.

This Regulation shall apply to all EU reference laboratories whose framework partnership agreements come to an end in 2011 and for EU reference laboratories whose framework partnership agreements are terminated by mutual agreement. For EU laboratories whose framework partnership agreements are not terminated, Regulation (EC) No 1754/2006 remains applicable.

Article 2

Work programme and estimated budget

1. The laboratories shall, by 1 September of each calendar year 'n':

(a) set out the Union activities planned during calendar year 'n + 1', including the organisation of workshops, ('the work programme') in collaboration with the Commission's services;

(b) submit to the Commission:

(i) the work programme;

(ii) the estimated budget per activity concerning the work programme's expenditure ('the estimated budget').

2. Laboratories shall provide the estimated budget in computerised form in accordance with Annexes I(a) and I(b).

Article 3

Exchange rate

For estimated budgets in a currency other than the euro, the Commission shall apply the first exchange rate fixed in September of year 'n', as published in the C series of the *Official Journal of the European Union*.

▼B

Article 4

Approval

The Commission shall adopt an annual financing decision ('the annual financing decision') approving the work programmes and the corresponding budgets for all laboratories.

Any amendment to work programmes shall be subject to the Commission's prior written agreement.

Article 5

Pre-financing

Following the adoption by the Commission of the annual financing decision, laboratories may request pre-financing amounting to 70 % of the total aid for their work programme.

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Article 6

Payment of the aid

The balance of Union financial aid for work programmes shall be paid to laboratories following their submission of the financial and technical reports referred to in Article 11(1) and the approval of those reports by the Commission.

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Article 7

Supporting documents

1. Laboratories shall record the work programme's expenditure in their cost accounting system and keep all original documents or certified copies for 7 years for financial control purposes.

2. Laboratories shall keep all original supporting documents or certified copies of the supporting documents relating to the work programme receiving Union financial aid.

3. The supporting documents, evidencing all the expenditure referred to in the application for reimbursement, shall be sent to the Commission on request.

Article 8

Checks

For financial control purposes, Articles 9, 36 and 37 of Regulation (EC) No 1290/2005 shall apply.

▼M1

CHAPTER II

ACTIVITIES OF THE LABORATORIES

Article 9

Definitions

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The activities of the laboratories are defined as being the tasks deriving from their responsibilities laid down in Article 32 of Regulation (EC) No 882/2004.

▼M1

A workshop is defined as an annual date for information and coordination to which all National Reference Laboratories are invited by the laboratories.

Article 10

Eligibility

1. Expenditure relating to the following items shall be eligible under the laboratories' work programme:

(a) staff dedicated to the activities of the laboratories;

(b) subcontracting;

(c) capital equipment;

(d) consumables;

(e) the shipment of samples for comparative tests;

(f) missions;

(g) workshops to which at least one participant per Member State has been invited;

(h) training activities;

(i) meetings;

(j) overheads.

2. The expenditure referred to in paragraph 1 shall be eligible within the limits set out in the annual financing decision and in accordance with the eligibility rules set out in Annexes II and IV.

3. Laboratories shall submit a written request to the Commission for its prior approval to increase the budget of one of the items referred to in Paragraph 1 by more than 10 % without exceeding the total eligible costs stipulated in the annual financing decision.

▼M1

Article 11

Submission of reports on the laboratories' work programme

1. Laboratories shall submit the following reports to the Commission by 31 March of calendar year 'n + 2':

(a) a paper copy and an electronic version of their financial report concerning the implementation of the work programme for the previous calendar year completed in accordance with Annexes III(a) and III(b);

(b) a technical report of their activities, certified by the laboratory's technical director.

2. Union financial aid may be reduced by the Commission if the work programme is not completely executed or poorly executed by 31 December of the calendar year for which it was approved.

▼B

Article 12

Exchange rate for payments in a currency other than the euro

For requests regarding the payment of balances submitted in a currency other than the euro, the Commission shall apply the first exchange rate fixed in March of year 'n', as published in the C series of the *Official Journal of the European Union*.

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CHAPTER IV

FINAL PROVISIONS

Article 18

Repeal

Regulation (EC) No 1754/2006 is repealed.

References to Regulation (EC) No 1754/2006 shall be construed as being made to this Regulation.

Article 19

Entry into force and applicability

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

It shall apply to Union financial aid granted to laboratories from 2012 onwards.

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

▼**M1**

ANNEX I(a)

(see Article 2(2))

Estimated budget per activity in euro:

	Staff costs	Subcon-tracting	Capital Equipment	Consumables	Shipment of samples for comparative tests	Missions	Work-shops	Training activities	Meetings
Activity 1									
Activity 2									
Activity 3									
Activity N									
Total									

▼**M1**

ANNEX I(b)

(See Article 2(2))

Estimated budget for laboratories' expenditure in respect of Union activities for the calendar year covered by that budget

Name and address of the EU Reference Laboratory:

Bank account to which Union financial aid is to be transferred:

IMPORTANT: All costs must be expressed in euro

1. STAFF

Category ([1])	Status ([2])	Gross monthly salary ([3])	Time spent on work programme (number of days) ([4])	Total eligible costs
TOTAL:				

([1]) To be specified for each person assigned to the project: senior scientist, junior scientist, technician, etc.
([2]) Public 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 reference basis of 220 working days/year (20 working days/month).

Percentage of the laboratory's overall budget: … %

2. SUBCONTRACTING

Description	Cost excluding VAT	VAT	Total cost
TOTAL:			

Percentage of the laboratory's overall budget: … %

3. CAPITAL EQUIPMENT

	Description	Cost excluding VAT	VAT	Total cost/ value	Date of purchase or rental	Date of delivery	Depreciation period (36 or 60 months)	% use for work programme	Annual depreciation cost
2.1 Equipment to be acquired during the period in question									
2.2 Equipment acquired before the period in question									
TOTAL:									

Percentage of the laboratory's overall budget: … %

▼**M1**

4. CONSUMABLES

Description by type ([1])	Cost excluding VAT	VAT	Total cost
TOTAL:			

([1]) Examples: reagents, test animals, small laboratory supplies, etc.

Percentage of the laboratory's overall budget: … %

5. SHIPMENT OF SAMPLES FOR COMPARATIVE TESTS

Description	Supplier	Cost excluding VAT	VAT	Total cost
TOTAL:				

Percentage of the laboratory's overall budget: … %

6. MISSIONS

Description	Travel expenses	Hotel expenses	Daily allowance	Total
TOTAL:				

Percentage of the laboratory's overall budget: … %

7. WORKSHOPS

	Cost
Participants' travel expenses:	
Hotel expenses:	
Participants' daily allowances:	
TOTAL:	

Percentage of the laboratory's overall budget: … %

8. TRAINING ACTIVITIES

	Cost
Participants' travel expenses:	
Hotel expenses:	
Participants' daily allowances:	
TOTAL:	

Percentage of the laboratory's overall budget: … %

▼**M1**

9. MEETINGS

Description	Travel expenses	Hotel expenses	Daily allowance	Total
TOTAL:				

Percentage of the laboratory's overall budget: … %

10. OVERHEADS AND TOTAL EXPENDITURE FOR ACTIVITIES

Subtotal of items listed in tables at points 1 to 9	
Overheads: 7 % of subtotal	
TOTAL EXPENDITURE:	

▼M1

ANNEX II

Eligibility rules applicable to expenditure relating to staff, subcontracting, capital equipment, consumables, shipment of samples for comparative tests, missions, workshops, training activities, meetings and overheads

(see Article 10(2))

1. **Staff**

Staff costs whatever the staff's status, shall be limited to actual wage costs, namely remuneration, wages, social charges and retirement costs, for staff specifically allocated entirely or in part to the implementation of the work programme.

All staff working-time devoted to the work programme shall be recorded and certified on a basis of 220 working days/year (20 working days/month). Recording and certification shall be done at least once a month by the appointed project leader or a duly authorised senior member of the laboratories' staff.

2. **Subcontracting**

Reimbursement shall be based on the actual costs incurred.

3. **Capital equipment**

Equipment purchased, leased or rented shall be eligible as direct costs. The reimbursable amount for leased or rented equipment may not exceed the amount at which such equipment could have been purchased. Reimbursable costs shall be calculated as follows:

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

A = period in months for which the equipment is to be used for the work programme, from the date of delivery

B = depreciation period of 60 months (36 months in the case of computer equipment costing less than EUR 25 000)

C = cost of equipment

D = percentage use of equipment on the work programme

For capital equipment costing less than EUR 3 000 the entire cost may be declared. There is no depreciation on such equipment.

4. **Consumables**

Reimbursement shall be based on actual costs incurred.

All other expenditure on administration, business travel other than missions referred to in point 6 and secretarial services shall be considered to be covered by 'overheads' referred to in point 10.

5. **Shipment of samples for comparative tests**

Reimbursement shall be based on the actual costs incurred in shipping samples for comparative tests.

6. **Missions**

Travel and hotel expenses incurred by the staff of the laboratories for missions scheduled in the work programme shall be reimbursed in accordance with Annex IV. Daily allowances shall be granted in accordance with Annex IV.

▼M1

7. **Workshops**

Expenditure relating to travel expenses, hotel expenses and daily allowances for a maximum of 32 participants in workshops shall be eligible under the organisation of workshops.

Additional expenditure relating to travel expenses, hotel expenses and daily allowances for a maximum of three invited speakers in workshops shall be eligible under the organisation of workshops.

Additional expenditure relating to travel expenses, hotel expenses and daily allowances for a maximum of 10 representatives of third countries in workshops shall be eligible under the organisation of workshops.

8. **Training activities**

Travel and hotel expenses incurred by a maximum of 32 representatives of national reference laboratories for training activities provided for in the work programme shall be reimbursed in accordance with Annex IV. Daily allowances shall be granted in accordance with Annex IV.

9. **Meetings**

Travel and hotel expenses incurred by a maximum of eight outside experts (namely experts that are not staff members of the EU reference laboratories) for meetings taking place on the premises of the laboratories and scheduled in the work programme shall be reimbursed in accordance with Annex IV. Daily allowances shall be granted in accordance with Annex IV.

10. **Overheads**

A flat-rate contribution of 7 % of actual eligible costs, calculated on the basis of all the direct costs listed in points 1 to 9, shall be made automatically.

▼**M1**

ANNEX III(a)

(see Article 11(1)(a))

Financial report per activity

Expenditure per activity in euro:

	Staff costs	Subcon-tracting	Capital Equipment	Consumables	Shipment of samples for comparative tests	Missions	Work-shops	Training activities	Meetings
Activity 1									
Activity 2									
Activity N									
Total									

▼**M1**

ANNEX III(b)

(see Article 11(1)(a))

Certified financial report

Year:

Reference number of the annual financing decision:

Name and address of laboratory:

Ceiling on annual Union financial aid:

Category of costs	Estimated budget	Declared costs
1. Staff		
2. Subcontracting		
3. Capital equipment		
4. Consumables		
5. Shipment of samples for comparative tests		
6. Missions		
7. Workshops		
8. Training activities		
9. Meetings		
Subtotal		
10. Overheads: 7 % of subtotal		
Total		

Certification by the laboratory:

We certify that:

— the expenditure listed above was incurred in connection with the Union activities defined in the work programme and was necessary to the performance of those Union activities,

— the expenditure was actually incurred, accurately accounted for and eligible under Commission Implementing Regulation (EU) No 926/2011,

— all supporting documents relating to the expenditure are available for inspection,

— no other Union financial aid was requested for the activities of EU reference laboratories regarding the submitted financial report,

— the Union financial aid does not have the purpose or effect of producing a profit for the beneficiary regarding the submitted financial report.

Date:	Date:
Name of Technical Director:	Name of Finance Officer:
Signature:	Signature:

▼**M1**

Breakdown by category

(in euro)

1. STAFF

Name of the person	Category	Status	Gross monthly salary	Time spent on work programme (number of days)	Total eligible costs
TOTAL:					

Percentage of the laboratory's overall budget: … %

2. SUBCONTRACTING

Description	Supplier	Cost excluding VAT	VAT	Total cost
TOTAL:				

Percentage of the laboratory's overall budget: … %

3. CAPITAL EQUIPMENT

	Descripti-on	Cost excluding VAT	VAT	Total cost/ value	Date of purchase or rental	Date of delivery	Depreciat-ion period (36 or 60 months)	% use for project	Annual depreciation cost
2.1 Equipment acquired for the purposes of the work programme									
2.2 Equipment acquired prior to the start of the work programme									
TOTAL									

Percentage of the laboratory's overall budget: … %

4. CONSUMABLES

Description by type ([1])	Supplier	Cost excluding VAT	VAT	Total cost
TOTAL				

([1]) A detailed breakdown is requested

Percentage of the laboratory's overall budget: … %

▼**M1**

5. SHIPMENT OF SAMPLES FOR COMPARATIVE TESTS

Description	Supplier	Cost excluding VAT	VAT	Total cost
TOTAL				

Percentage of the laboratory's overall budget: … %

6. MISSIONS

Description	Travel expenses	Hotel expenses	Daily allowance	Total cost
TOTAL				

Percentage of the laboratory's overall budget: … %

7. WORKSHOPS

	Cost
Participants' travel expenses:	
Hotel expenses:	
Participants' daily allowances:	
TOTAL	

Percentage of the laboratory's overall budget: … %

8. TRAINING ACTIVITIES

	Cost
Participants' travel expenses:	
Hotel expenses:	
Participants' daily allowances:	
TOTAL	

Percentage of the laboratory's overall budget: … %

9. MEETINGS

Description	Travel expenses	Hotel expenses	Daily allowance	Total cost
TOTAL				

Percentage of the laboratory's overall budget: … %

▼**M1**

10. OVERHEADS AND TOTAL EXPENDITURE FOR ACTIVITIES

Subtotal of items listed in tables at points 1 to 9	
Overheads: 7 % of subtotal	
TOTAL EXPENDITURE:	

▼M1

ANNEX IV

(see Article 10(2))

Eligibility rules applicable to expenditure relating to missions, workshops, training activities and meetings

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I. TRAVEL COSTS

1. TICKETS AND TRAVEL EXPENSES

1.1. **General rules**

Participants must use the most appropriate and cost-effective means of transport. As far as possible, public or shared transport is to be used taking account, among other things, of the environmental impact.

All travel is deemed to start on the premises of the laboratories. Participants are directly responsible for any detours made for private reasons, including departures from and/or returns to any other place, and must indicate such detours and pay the excess cost involved.

Travel expenses incurred for the participation in the workshop are to be reimbursed exclusively based on the most appropriate and cost-effective means of transport between the laboratories' premises and the place where the workshop is organised.

Reimbursement must take into account the meetings' duration and must be based on the best rates available from the preferential rates negotiated and other promotional fares available on the market.

1.2. **Travel by rail**

Travel expenses are to be reimbursed for first-class travel by the shortest and most cost-effective route.

1.3. **Travel by air**

(1) Air travel is to be booked, at the lowest available rates, taking into account the duration of meetings:

(a) in economy class or equivalent;

(b) in business class or equivalent, if the journey includes at least one segment involving at least 4 hours continuous flying time.

(2) Where the fare conditions require a weekend stay (Sunday rule), additional daily allowances may be paid if cost-effective overall.

Participants are to request and retain from the approved travel agency the different rates available (including/excluding a weekend stay) so that the most cost-effective decision is reached. Nevertheless, participants are not under an obligation to spend the weekend at the place of workshop for the sole purpose of more cost-effective travel arrangements.

Used tickets, original boarding cards and hotel invoices are to be provided to the Commission upon its request.

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1.4. **Travel by car for professional reasons**

Travel by car is authorised if cost-effective compared to travel by air or rail, particularly where the car is shared by a number of participants.

Travel by private car for professional reasons is authorised. However, travel expenses relating to the distance covered are to be reimbursed up to a maximum of EUR 0,22 per km.

1.5. **Taxis – Parking – Tolls – Public transport (bus, tram, metro)**

The daily allowance is normally considered to cover all expenditure incurred by the participants attending a workshop. Expenses relating to public transport, taxi fares, tolls and parking are not eligible costs for reimbursement.

II. **DAILY ALLOWANCES**

Calculation

Daily allowances are to be calculated as follows:

Length of mission:

— 6 hours or less: 20 % of the daily allowance and any travel costs on the basis of supporting documents,

— more than 6 hours but not more than 12 hours: half the daily allowance,

— more than 12 hours, but not more than 30 hours: the daily allowance,

— more than 30 hours but not more than 36 hours: one and a half times the daily allowance,

— more than 36 hours but not more than 54 hours: two times the daily allowance,

— more than 54 hours but not more than 60 hours: two and a half times the daily allowance,

— more than 60 hours but not more than 78 hours: three times the daily allowance,

— more than 78 hours but not more than 84 hours: three and a half times the daily allowances, and so on.

Method of length calculation

The hours taken into account to calculate the daily allowance are:

— for air travel: including 2 hours before the flight departure and 2 hours after the flight arrival,

— for train travel: including 0,5 hour before train departure and 0,5 hour after the train arrival.

Expenses covered

The daily allowance is to be paid at a flat-rate amount and is considered to cover breakfast, two main meals and all other sundries, travel means as stipulated under point 1.5 and the cost of telecommunication tools.

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Amount of the daily allowance

The amount of the daily allowance is to be determined in accordance with Article 1 of Council Regulation (EC, Euratom) No 1066/2006 of 27 June 2006 adjusting from 1 July 2006 the scale for missions by officials and other servants of the European Communities in the Member States ([1]).

III. **HOTEL COSTS**

The ceiling for hotel costs is to be determined in accordance with Article 1 of Regulation (EC, Euratom) No 1066/2006.

▼M1

IV. **OTHER**

If the maximum number of participants is not reached, but a minimum of 20 participants from National Reference Laboratories have attended the workshop or training activities, the Commission shall accept that a maximum of three participants from EU reference laboratories may receive daily allowances, depending on the length of their attendance at the workshop or training activities.

The Commission shall not reimburse the travel and hotel expenses of those three participants, unless the workshop or training activities take place in another town than that of the EU reference laboratory.

In addition, payment of such daily allowance as well as travel and hotel expenses shall only be made where the maximum Union financial aid is not exceeded.

([1]) OJ L 194, 14.7.2006, p. 1.