

COMMISSION IMPLEMENTING DECISION

of 27 March 2014

as regards a Union financial contribution towards a coordinated control plan with a view to establishing the prevalence of fraudulent practices in the marketing of certain foods

(notified under document C(2014) 1912)

(2014/176/EU)

THE EUROPEAN COMMISSION,

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

Having regard to 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 ⁽¹⁾, and in particular, Article 66 thereof,

Whereas:

(1) Commission Recommendation 2014/180/EU ⁽²⁾ provides for a second round of coordinated controls to be carried out by the Member States with a view to establishing the continued occurrence of fraudulent practices in the marketing of certain foods.

(2) In order to facilitate the smooth and fast implementation of this plan, the Union should financially support the Member States which perform the official controls provided for in the Commission Recommendation.

(3) Based on calculations following the first round of testing, the cost for carrying out DNA tests to determine the presence of horse meat in foods marketed and/or labelled as containing beef is estimated at EUR 120 per test. The standard Union co-financing rate for coordinated control plans is set at 50 %.

(4) The Centre Wallon de Recherches agronomiques (CRA-W), Gembloux, Belgium has currently EURL status for tests that are most relevant for this coordinated control plan. For the purpose of harmonising the test method during this coordinated control plan, the Commission requested the assistance of this centre. This task is an additional task, not included in the existing work programme this centre performs as an EURL. The cost of this additional task is estimated at maximum EUR 20 000 and should be compensated by the Commission at a rate of 100 %.

(5) In accordance with Article 84 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council ⁽³⁾ (the Financial Regulation) and Article 94 of the Commission Delegated Regulation (EU) No 1268/2012 ⁽⁴⁾, the commitment of expenditure from the Union budget shall be preceded by a financing decision setting out the essential elements of the action involving expenditure from the budget and adopted by the institution or the authorities to which powers have been delegated by the institution. Eligibility criteria should be established.

(6) The financial contribution from the Union should be granted subject to the condition that the tests and analyses have been carried out and that the competent authorities supply all the necessary information within the time limits laid down in this Decision. For reasons of administrative efficiency, all expenditure submitted for a financial contribution by the Union should be expressed in euro. The conversion rate for expenditure in a currency other than the euro should be set,

⁽¹⁾ OJ L 165, 30.4.2004, p. 1.

⁽²⁾ Commission Recommendation 2014/180/EU of 27 March 2014 on a second coordinated control plan with a view to establishing the prevalence of fraudulent practices in the marketing of certain foods (see page 64 of this Official Journal).

⁽³⁾ Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1).

⁽⁴⁾ Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of 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 Union (OJ L 362, 31.12.2012, p. 1).

HAS ADOPTED THIS DECISION:

Article 1

Subject matter

1. The Union shall contribute to the costs incurred by the Member States for the application of the coordinated control plan referred to in Recommendation 2014/180/EU (hereinafter 'Commission Recommendation'), with a total maximum amount of EUR 145 440.

2. The Union shall contribute to the costs incurred by the Centre Wallon de Recherches agronomiques (CRA-W), Gembloux, Belgium, for the calibration and coordination of the testing method for undeclared animal species in meat and meat products, with a total maximum amount of EUR 20 000.

3. The costs referred to in paragraphs 1 and 2 shall be financed from budgetary line 17.0403.

Article 2

Eligible costs to Member States

1. The Union contribution referred to in Article 1 paragraph 1 shall take the form of a reimbursement of 50 % of the costs of the tests performed by the competent authorities to implement the control plan referred to in point 1 of the Commission Recommendation.

2. The Union contribution shall not exceed:

(a) on average EUR 60 per test;

(b) the amounts indicated in Annex I.

3. Only the costs indicated in Annex II shall be eligible for contribution.

Article 3

Eligible costs to Centre Wallon de Recherches agronomiques (CRA-W), Gembloux, Belgium

1. The Union contribution referred to in Article 1 paragraph 2 shall take the form of a reimbursement of 100 % of the costs of the tasks related to calibration and coordination of the testing method used in the coordinated control plan referred to in the Commission Recommendation.

2. The following costs are eligible:

(a) personnel specifically allocated entirely or in part for carrying out the tasks in the premises of the laboratory; the costs are limited to actual salaries plus social security charges and other statutory costs included in the remuneration;

(b) consumables related to preparation of the standard samples;

(c) shipment costs;

(d) overheads equal to 7 % of the sum of the costs in (a), (b), and (c).

3. The costs shall be reported by 31 August 2014 in accordance with the format in Annex IV of this Decision.

Article 4

Eligibility rules

1. The Union contribution referred to in Article 1 paragraph 1 is subject to the following conditions:

(a) the tests have been performed in accordance with the terms of the Commission Recommendation;

(b) the Member States have provided the Commission with the report referred to in the Commission Recommendation within the deadline provided for therein;

(c) by 31 August 2014, the Member States have provided the Commission, in electronic form, with a financial report according to the format laid out in Annex III of this Decision.

2. The Commission may reduce the amount of the contribution referred to in Article 1 in cases where the conditions referred to in para 1 are not met, having regard to the nature and gravity of the non-compliance and to the potential financial loss for the Union.

3. At the request of the Commission, the Member States shall provide the documents providing evidence of the costs incurred for which a reimbursement is claimed in accordance with Article 2.

*Article 5***Currency and conversion rate**

1. The expenditure submitted by the Member States for a financial contribution by the Union shall be expressed in euro and shall exclude value added tax and all other taxes.

2. Where the expenditure of a Member State is in a currency other than the euro, the Member State concerned shall convert it into euro by applying the most recent exchange rate set by the European Central Bank, prior to the first day of the month in which the application is submitted by the Member State.

Article 6

This Decision constitutes a financing decision in the meaning of Article 84 of the Financial Regulation.

Article 7

This Decision shall be applicable from the date of publication of the Commission Recommendation.

Article 8

This Decision is addressed to the Member States.

Done at Brussels, 27 March 2014.

For the Commission

Tonio BORG

Member of the Commission

ANNEX I

MAXIMUM AMOUNT OF THE EU CONTRIBUTION REFERRED TO IN ARTICLE 2(2)(B)

Member State	Recommended sample numbers	Extrapolated number of samples in 2 nd round (5 %)	Maximum EU contribution per test	Maximum EU contribution per MS	TOTAL EU contribution
France, Germany, Italy, United Kingdom, Spain, Poland	150	8	60	9 480	56 880
Romania, Netherlands, Belgium, Greece, Portugal, Czech Republic, Hungary, Sweden, Austria, Bulgaria	100	5	60	6 300	63 000
Lithuania, Slovakia, Denmark, Ireland, Finland, Latvia, Croatia	50	3	60	3 180	22 260
Slovenia, Estonia, Cyprus, Luxembourg, Malta	10	1	60	660	3 300
TOTAL					145 440

ANNEX II

ELIGIBLE EXPENDITURE AS REFERRED TO IN ARTICLE 2(3)

The expenditure eligible for a financial contribution by the Union for carrying out the tests mentioned in this Implementing Decision, shall be limited to the costs incurred by the Member States for:

- (a) the purchase of test kits, reagents and all consumables identifiable and especially used for carrying out the tests;
- (b) personnel, whatever the status, specifically allocated entirely or in part for carrying out the tests in the premises of the laboratory; the costs are limited to actual salaries plus social security charges and other statutory costs included in the remuneration; and;
- (c) overheads equal to 7 % of the sum of the costs referred to in (a) and (b), unless the Member State is using a commercial laboratory.

ANNEX III

Financial report as referred to in Article 4(1)(c)

DNA			
Staff	Hours	Cost/hour	Staff cost
(1)	(2)	(3)	(4) = (2) × (3)
		Subtotal staff	(5)
Test kits, reagents, consumables	Quantity	Unit cost	Total cost
(6)	(7)	(8)	(9) = (7) × (8)
Subtotal consumables			(10)
TOTAL			(11) = (5) + (10)
Total including overheads			(11) × (1,07)

Alternative financial report as referred to in Article 4(1)(c), when using a commercial laboratory

Name of commercial laboratory	
Number of samples sent to the laboratory	
Total sum of invoice from commercial laboratory	

ANNEX IV

FINANCIAL REPORT AS REFERRED TO IN ARTICLE 3(3)

STAFF

Category	hours	Cost/hour	Staff cost
(1)	(2)	(3)	$(4) = (2) \times (3)$

Consumables

Category	Quantity	Cost/unit	Cost consumables
(5)	(6)	(7)	$(8) = (6) \times (7)$

Shipment costs

Specify	Quantity	Cost/unit	Cost shipment
(9)	(10)	(11)	$(12) = (10) \times (11)$
		TOTAL	$(13) = (4) + (8) + (12)$
		TOTAL + overhead	$(14) = (13) \times 1,07$