

COMMISSION REGULATION (EEC) No 1863/90

of 29 June 1990

laying down detailed rules for the application of Council Regulation (EEC) No 4045/89 on scrutiny by Member States of transactions forming part of the system of financing by the Guarantee Section of the European Agricultural Guidance and Guarantee Fund and repealing Directive 77/435/EEC

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Article 2

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 4045/89 of 21 December 1989 on scrutiny by Member States of transactions forming part of the system of financing by the Guarantee Section of the European Agricultural Guidance and Guarantee Fund and repealing Directive 77/435/EEC⁽¹⁾, and in particular Article 19 thereof,

Whereas Regulation (EEC) No 4045/89 expressly provides for a Community contribution towards the expenditure incurred by Member States in engaging extra staff, towards the costs of training staff responsible for application of the system and towards the cost of purchasing data processing and office equipment;

Whereas detailed rules specifying certain types of expenditure eligible for a Community contribution should be adopted, in order to ensure uniform application of the system;

Whereas the method for establishing estimates and actual sums to be paid and frequency of communication with the Commission should be determined;

Whereas provision should be made for Member States to keep supporting documents for a certain period to enable the Commission to scrutinize the specific expenditure financed by the Community pursuant to Article 20 of Regulation (EEC) No 4045/89;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Fund Committee,

HAS ADOPTED THIS REGULATION:

Article 1

This Regulation lays down detailed rules for applying the system of Community financing of the additional expenditure incurred by the Member States pursuant to Articles 13, 14 and 15 of Regulation (EEC) No 4045/89.

1. The remuneration referred to in Article 13 (3) of Regulation (EEC) No 4045/89 shall include all sums paid including family benefits and compulsory contributions to national social security and pension schemes, excluding taxes and fiscal charges.

2. The travel costs referred to in Article 13 (3) of Regulation (EEC) No 4045/89 shall include travelling expenses incurred by officials on assignment, accommodation expenses and subsistence allowances paid in accordance with national provisions and/or practices.

3. Expenditure for training as referred to in Article 14 of Regulation (EEC) No 4045/89 shall include expenditure actually incurred in the organization of courses and seminars, and in particular the fees of persons responsible for training, travelling expenses of officials attending courses and the documentation supplied them.

4. 'Data processing and office equipment' as referred to in Article 15 of Regulation (EEC) No 4045/89 shall include all data-processing equipment, including software, telecommunications equipment such as telefax and telex, and the costs of installing such equipment, with the exception of usual office equipment and furniture.

5. To determine the Community participation in the expenditure foreseen in paragraphs 1 and 2, Member States are to indicate the method of calculation and the basic sums applied.

Article 3

1. Each year, before 15 June, the Member States shall send the Commission detailed estimates of expenditure pursuant to Articles 13, 14 and 15 of Regulation (EEC) No 4045/89 for the year in question.

Such estimates must be drawn up in accordance with the table in the Annex.

2. The Commission shall, within thirty days following receipt of the estimates referred to in paragraph 1, examine the declarations and pay the Member State an advance on the basis of the information contained therein.

Where applicable, the Commission shall inform the Member States that certain expenditure is not eligible for Community financing.

⁽¹⁾ OJ No L 388, 30. 12. 1989, p. 18.

3. Each Member State shall, not later than 15 May each year, submit to the Commission a statement showing the expenditure during the previous year.

This statement must be drawn up in accordance with the table in the Annex.

4. Not later than three months from the date of receipt of the statement of expenditure, the Commission shall decide on the amount of expenditure to be charged to the Community; that amount shall be paid to the Member State after deduction of the advance referred to in paragraph 2.

5. For expenditure during 1990, Member States shall send to the Commission the estimate referred to in paragraph 1 not later than 15 October.

Article 4

Member States shall keep all payment records and supporting documents relating to expenditure under Articles 13, 14 and 15 of Regulation (EEC) No 4045/89 for at least three years after the financial year concerned.

Article 5

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*.

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

Done at Brussels, 29 June 1990.

For the Commission

Ray MAC SHARRY

Member of the Commission

