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COVER NOTE

From: Secretary-General of the European Commission,
signed by Mr Jordi AYET PUIGARNAU, Director

date of receipt: 29 August 2017

To: Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of
the European Union

No. Cion doc.: C(2017) 5825 final

Subject: COMMISSION DELEGATED REGULATION (EU) .../... of 29.8.2017
amending Commission Delegated Regulation (EU) 2015/2195 on
supplementing Regulation (EU) No 1304/2013 of the European Parliament
and of the Council on the European Social Fund, regarding the definition of
standard scales of unit costs and lump sums for reimbursement of
expenditure by the Commission to Member States

Delegations will find attached document C(2017) 5825 final.

Encl.: C(2017) 5825 final



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COMMISSION DELEGATED REGULATION (EU) .../...

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amending Commission Delegated Regulation (EU) 2015/2195 on supplementing Regulation (EU) No 1304/2013 of the European Parliament and of the Council on the European Social Fund, regarding the definition of standard scales of unit costs and lump sums for reimbursement of expenditure by the Commission to Member States

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE DELEGATED ACT

Regulation (EU) No 1304/2013 (the European Social Fund (ESF) Regulation) enables the Commission to reimburse the expenditure of Member States using standard scales of unit costs (SSUCs) and lump sums defined by the Commission.

To this end, the second subparagraph of Article 14(1) of the ESF Regulation empowers the Commission to adopt delegated acts concerning the types of operation covered and lay down SSUCs and lump sums, their maximum amounts and the methods for adjusting them.

Taking into account the disparities between and within Member States, the Commission set out in Delegated Regulation (EU) 2015/2195 of 9 July, as amended by Delegated Regulations (EU) 2016/812 and (EU) 2017/90, SSUCs for the reimbursement of expenditure to Sweden, France, the Czech Republic, Belgium, Malta, Italy, Slovakia, Germany and the Netherlands for certain types of operation and categories of costs. The SSUCs laid down in that act, their amounts, and, where appropriate, their adjustment, were based on methods submitted by those Member States and assessed by the Commission in line with the principle of sound financial management.

Considering the benefits of this simplification option for Member States, the Commission has been systematically collecting and assessing data from Member States in order to extend its coverage to more Member States and types of operation.

The Commission has also been analysing data published by Eurostat in order to establish SSUCs for types of operation in different sectors.

In this context, this delegated act amends Delegated Regulation (EU) 2015/2195 of 9 July 2015 by setting out SSUCs or lump sums for specific Member States on the basis of data submitted by them, in particular by:

- amending the existing SSUCs for Sweden;
- setting out additional SSUCs in the annexes for the Czech Republic, Malta, Italy, and Slovakia;
- setting out first-time SSUCs in new annexes for Austria, Lithuania, Poland and Romania;
- setting out lump sums for the Netherlands.

This delegated act also introduces SSUCs for operations in the area of education (differentiated by ISCED classification,¹ from early childhood education to tertiary level), that can be applied by any Member State with the exception of Greece and Denmark, for which no Eurostat data was available. These unit costs are based on statistical data on the cost

¹ ISCED: The International Standard Classification of Education.

of providing core education goods and services, as published for 26 Member States by Eurostat².

The reimbursement on the basis of the SSUCs or lump sums set out in this regulation is without prejudice to compliance with the applicable Union law and the national law relating to its implementation, including state aid and public procurement rules.

2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT

In line with paragraph 4 of the Common Understanding on delegated acts between the European Parliament, the Council and the European Commission, appropriate and transparent consultations, including at expert level, have been carried out on this delegated act.

The preparation of this delegated act was based on information and data provided by Member States or published by Eurostat. The definition of the SSUCs and lump sums takes into account the different needs and the particular characteristics of different regions and operations.

All parts of the delegated act have been subject to consultation of experts from Member States. A first version of the delegated act was discussed at a meeting involving experts from all Member States on 2 May 2017. The European Parliament was informed of the consultations and also took part in the meeting.

3. LEGAL ELEMENTS OF THE DELEGATED ACT

For the purposes of reimbursement by the Commission of expenditure to Member States on the basis of SSUCs and lump sums defined by the Commission, Article 14(1) of Regulation (EU) No 1304/2013 empowers the Commission to adopt delegated acts regarding the type of operations covered, the definition of the SSUCs and lump sums and their maximum amounts and the commonly agreed methods for adjusting them.

² Eurostat data is available on the total annual public expenditure per pupil/student, differentiated by education level. The data series is available here: http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=educ_uae_fine09&lang=en.

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THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1304/2013 of the European Parliament and of the Council on the European Social Fund and repealing Council Regulation (EC) No 1081/2006³, and in particular Article 14(1) thereof,

Whereas:

- (1) With a view to simplifying the use of the European Social Fund 'ESF' and reducing the administrative burden for beneficiaries, it is appropriate to increase the scope of standard scales of unit costs and lump sums available for reimbursement to Member States. The standard scales of unit costs and lump sums for reimbursement to Member States should be established on the basis of data submitted by Member States or published by Eurostat and on the basis of methods commonly agreed, including the methods set out in Article 67(5) of Regulation (EU) No 1303/2013 of the European Parliament and of the Council⁴ and Articles 14(2) and 14(3) of Regulation (EU) No 1304/2013.
- (2) Taking into account the significant disparities between Member States regarding the level of costs for a particular type of operation, the definition and amounts of standard scales of unit costs and lump sums may differ according to the type of operation and the Member State concerned in order to reflect their specificities.
- (3) Austria, Lithuania, Poland, and Romania have submitted methods for defining standard scales of unit costs for reimbursement of expenditure by the Commission, while the Netherlands has submitted a method for defining a lump sum.
- (4) Further to the submission by the Czech Republic, Malta, Italy, and Slovakia of methods concerning types of operation not yet covered by Delegated Regulation (EU)

³ OJ L 347, 20.12.2013, p. 470.

⁴ Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320)

2015/2195, additional standard scales of unit costs should be defined for reimbursement of expenditure to these Member States for these types of operation.

- (5) The standard scales of unit costs for Sweden currently set out in Delegated Regulation (EU) 2015/2195, with the exception of those relating to participant's allowances, have been amended on the basis of a method submitted by Sweden.
- (6) Taking into account the objective of expanding the possibilities for Member States to seek reimbursement from the Commission on the basis of standard scales of unit costs or lump sums, the Commission has defined unit costs and amounts for each Member State on the basis of data published by Eurostat for operations in the area of education.
- (7) Regulation (EU) 2015/2195 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Annexes I, III, V, VI, VII and IX to Delegated Regulation (EU) 2015/2195 are replaced by the text in Annex I to this Regulation.

Article 2

The text in Annex II to this Regulation is added as Annexes X to XIV to Delegated Regulation (EU) 2015/2195.

Article 3

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

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

Done at Brussels, 29.8.2017

For the Commission
The President
Jean-Claude JUNCKER