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#### COVER NOTE

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

date of receipt: 20 October 2017

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

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Subject: COMMISSION DELEGATED REGULATION (EU) .../... of 20.10.2017  
amending 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, and correcting that Delegated  
Regulation

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Delegations will find attached document C(2017) 6953 final.

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Encl.: C(2017) 6953 final



Brussels, 20.10.2017  
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**COMMISSION DELEGATED REGULATION (EU) .../...**

**of 20.10.2017**

**amending 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, and correcting that Delegated Regulation**

## **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 SSUCs and lump sums for the reimbursement of expenditure to Austria, Belgium, the Czech Republic, France, Germany, Italy, Lithuania, Malta, the Netherlands, Poland, Romania, Slovakia, and Sweden for certain types of operations and categories of costs. Delegated Regulation (EU) 2015/2195 also contains SSUCs for operations in the area of education that can be applied by the 26 Member States listed. The simplified cost options laid down in that act, their amounts, and, where appropriate, their adjustment, were based on either:

- methods submitted by those Member States and assessed by the Commission in line with the principle of sound financial management, or
- methods proposed by the Commission taking into account statistical data on the cost of providing core education goods and services as published by Eurostat.

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 operations.

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

- amending the existing SSUCs for France;
- setting out additional SSUCs in the annex for Germany;
- setting out first-time SSUCs in a new annex for Cyprus.

In addition, this delegated act corrects errors in Annex I to Delegated Regulation (EU) 2015/2195 introduced by Delegated Regulation C(2017)5825 of 29 August 2017, concerning the SSUCs for Sweden corresponding to priority axis 2 and 3 of the Operational Programme (Nationellt socialfondsprogram för investering för tillväxt och sysselsättning 2014-2020) (CCI- 2014SE05M9OP001).

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. 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 14 July 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.

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

of 20.10.2017

**amending 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, and correcting that Delegated Regulation**

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 1081/2006<sup>1</sup>, 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 Council<sup>2</sup> and Article 14(2) and (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) Cyprus has submitted methods for defining standard scales of unit costs for reimbursement of expenditure by the Commission.
- (4) Germany has submitted methods for defining additional standard scales of unit costs for reimbursement by the Commission concerning types of operation not yet covered by Delegated Regulation (EU) 2015/2195.
- (5) France has submitted data for amending the standard scales of unit costs currently set out in Delegated Regulation (EU) 2015/2195.

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<sup>1</sup> OJ L 347, 20.12.2013, p. 470.

<sup>2</sup> 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).

- (6) Sweden submitted data for amending the standard scales of unit costs currently set out in Delegated Regulation (EU) 2015/2195. The Commission accordingly amended the rates set out in Annex I to Delegated Regulation (EU) 2015/2195 for operations supported under priority axis 1 ‘Supply of skills’ of the Operational Programme (Nationellt socialfondsprogram för investering för tillväxt och sysselsättning 2014-2020) (CCI- 2014SE05M9OP001) in Delegated Regulation (EU) 2017/XXX<sup>3</sup> [Publications Office: Please insert the publication number and OJ reference in the footnote.]. However, the Commission erred by not also amending the rates set out for priority axes 2 and 3 of the same operational programme. The amounts for these priority axes should also be amended, and the amounts set out for Sweden should be applicable as of the date of entry into force of Delegated Regulation (EU) 2017/XXX [Publications Office: Please insert the publication number.].
- (7) Delegated Regulation (EU) 2015/2195 should therefore be amended and corrected accordingly,

HAS ADOPTED THIS REGULATION:

*Article 1*

Delegated Regulation (EU) 2015/2195 is corrected and amended as follows:

- (1) Annex I is replaced by the text in Annex I to this Regulation;
- (2) Annex II is replaced by the text in Annex II to this Regulation;
- (3) Annex VIII is replaced by the text in Annex III to this Regulation;
- (4) Annex XV is added as set out in Annex IV to the Regulation.

*Article 2*

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

Article 1(1) shall apply from [...] [Publications Office: Please insert the date of entry into force of Commission Delegated Regulation (EU) 2017/XXX of 29 August 2017].

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

Done at Brussels, 20.10.2017

*For the Commission*  
*The President*  
*Jean-Claude JUNCKER*

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<sup>3</sup> Commission Delegated Regulation (EU) 2017/XXX of 29 August 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 (OJ L ..., ..., p. ...).