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COVER NOTE

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

date of receipt: 28 May 2018

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

No. Cion doc.: C(2018) 3104 final

Subject: COMMISSION DELEGATED REGULATION (EU) .../... of 28.5.2018
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

Delegations will find attached document C(2018) 3104 final.

Encl.: C(2018) 3104 final



Brussels, 28.5.2018
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COMMISSION DELEGATED REGULATION (EU) .../...

of 28.5.2018

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 Sweden, France, the Czech Republic, Belgium, Malta, Italy, Slovakia, Germany, the Netherlands, Austria, Lithuania, Poland, Romania and Cyprus 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 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:

- the addition of annexes setting out SSUCs for Croatia, Ireland, Spain and the United Kingdom;
- the amendment of existing annexes to either amend existing or set out additional SSUCs for France, the Czech Republic, Malta, Slovakia and Cyprus.

In addition, this delegated act amends Annex XIV to Delegated Regulation (EU) 2015/2195, which sets out SSUCs for 26 Member States for education operations. This amendment clarifies the categories of costs covered by the SSUCs and allows for the application of a pro rata amount in case the curriculum does not correspond to one year or in case of part-time participation in the course by a student.

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 23rd February 2018. The European Parliament was informed of the consultations.

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 28.5.2018

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 1081/2006¹, 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 Council² 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) Croatia, Ireland, Spain and the United Kingdom have submitted methods for defining standard scales of unit costs for reimbursement of expenditure by the Commission.
- (4) France, the Czech Republic, Malta, Slovakia and Cyprus have submitted methods for either, amending existing standard scales of unit costs, or 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) For the SSUCs relating to operations supporting education and applicable to all Member States except Greece and Denmark, the categories of costs covered by the

¹ OJ L 347, 20.12.2013, p. 470.

² 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).

SSUCs, and the amounts to be paid where the course does not last one full academic year or in case of part-time participation, should be clarified.

- (6) Delegated Regulation (EU) 2015/2195 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

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

- (1) Annex II to Regulation (EU) 2015/2195 is replaced by the text in Annex I to this Regulation.
- (2) Annex III to Regulation (EU) 2015/2195 is replaced by the text in Annex II to this Regulation.
- (3) Annex V to Regulation (EU) 2015/2195 is replaced by the text in Annex III to this Regulation.
- (4) Annex VII to Regulation (EU) 2015/2195 is replaced by the text in Annex IV to this Regulation.
- (5) Annex XIV to Regulation (EU) 2015/2195 is replaced by the text in Annex V to this Regulation.
- (6) Annex XV to Regulation (EU) 2015/2195 is replaced by the text in Annex VI to this Regulation.
- (7) The text in Annex VII to this Regulation is added as Annex XVI to Regulation (EU) 2015/2195.
- (8) The text in Annex VIII to this Regulation is added as Annex XVII to Regulation (EU) 2015/2195.
- (9) The text in Annex IX to this Regulation is added as Annex XVIII to Regulation (EU) 2015/2195.
- (10) The text in Annex X to this Regulation is added as Annex XIX to Regulation (EU) 2015/2195.

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*.

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

Done at Brussels, 28.5.2018

For the Commission
The President
Jean-Claude JUNCKER