



Brussels, 18.3.2016  
C(2016) 1612 final

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

**of 18.3.2016**

**amending Delegated Regulation (EU) 2015/2195 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 ESF Regulation) allows the Commission to reimburse expenditure paid by Member States using standard scales of unit costs (SSUC) and lump sums defined by the Commission.

To this purpose, the second subparagraph of Article 14(1) of the ESF Regulation empowers the Commission to adopt delegated acts concerning the types of operations covered, the definitions of standard scales of unit costs (SSUC) 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 the Delegated Regulation (EU) 2015/2195 of 9 July SSUC for reimbursement of expenditure to Sweden and France, regarding certain types of operations and categories of costs. The SSUC therein defined, their amounts, and their adjustment, were based on methods submitted by these 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, on a recurring basis, 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 of 9 July 2015 by setting out SSUC for the Czech Republic and Belgium, on the basis of data submitted by those Member States.

The SSUC set out in this delegated act and their amounts are based on fair, equitable and verifiable methods.

The reimbursement on the basis of SSUC or lump sums set out in this regulation is without prejudice to compliance with 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 fair, equitable and verifiable data provided by Member States. The definition of the standard scales of unit costs and lump sums and their amounts established in this delegated act is based on methods submitted by Member States and assessed by the Commission, taking into account the different needs and specificities of regions and operations.

All parts of the delegated act were 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 15 January 2016. 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 standard scales of unit costs 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 standard scales of unit costs and lump sums and their maximum amounts and the commonly agreed methods for adjusting them.

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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 1081/2006<sup>1</sup>, and in particular Article 14(1) thereof,

Whereas:

- (1) The standard scales of unit costs and lump sums for reimbursement to Member States should be established on the basis of methods submitted by Member States and assessed by the Commission, 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 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 type of operation, it is appropriate that the definition and amounts of standard scales of unit costs and lump sums differ by type of operation and Member State in order to reflect their specificities.
- (3) Czech Republic and Belgium have submitted methods for defining standard scales of unit costs for reimbursement of expenditure by the Commission, which have been considered by the Commission as being appropriate for reimbursing expenditure to those Member States.
- (4) Regulation (EU) 2015/2195 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

*Article 1*

The text set out in the Annex to this Regulation is added as Annexes III and IV to 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)

*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, 18.3.2016

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