



Brussels, 14.2.2019
C(2019) 898 final

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

of 14.2.2019

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

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, Cyprus, Croatia, Ireland, Spain, the United Kingdom and Bulgaria 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 27 Member States listed in the respective annex as well as SSUCs for three further areas – training for the unemployed, counselling services and training for employed people – which can be applied by all Member States. 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 staff costs of Public Employment Services as published by the Commission, or
- methods taking into account statistical data as published by Eurostat and as reported by national Public Employment Services on the
 - cost of providing core education goods and services, or
 - cost of providing labour market interventions, or
 - cost of continuing vocational training courses at enterprise-level.

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 amendment of existing annexes to either amend existing or set out additional SSUCs for France, the Czech Republic, Italy, the Netherlands, Croatia and United Kingdom and adding lump sums for Malta.

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 is scheduled for discussion with experts from all Member States on 20th December 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.

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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 of 17 December 2013 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) and Article 68b(1) of Regulation (EU) No 1303/2013 of the European Parliament and of the Council².
- (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) Czechia, France, Croatia, Italy, the Netherlands and the United Kingdom have submitted methods for 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 Commission Delegated Regulation (EU) 2015/2195³.
- (4) Malta has submitted a method for defining lump sums.
- (5) Delegated Regulation (EU) 2015/2195 should therefore be amended accordingly,

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).

³ Commission Delegated Regulation (EU) 2015/2195 of 9 July 2015 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 313, 28.11.2015, p. 22).

HAS ADOPTED THIS REGULATION:

Article 1

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

- (1) Annex II is replaced by the text in Annex I to this Regulation;
- (2) Annex III is replaced by the text in Annex II to this Regulation;
- (3) Annex V is replaced by the text in Annex III to this Regulation;
- (4) Annex VI is replaced by the text in Annex IV to this Regulation;
- (5) Annex IX is replaced by the text in Annex V to this Regulation;
- (6) Annex XVI is replaced by the text in Annex VI to this Regulation;
- (7) Annex XIX is replaced by the text in Annex VII to this 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*.

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

Done at Brussels, 14.2.2019

For the Commission
The President
Jean-Claude JUNCKER