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**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)

Amended by:

		Official Journal		
		No	page	date
► <b><u>M1</u></b>	Commission Delegated Regulation (EU) 2016/812 of 18 March 2016	L 133	1	24.5.2016

**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**

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 different types of operations the European Social Fund may support, the definition and amounts of standard scales of unit costs and lump sums may have to differ by type of operation in order to reflect their specificities.
- (3) There are significant disparities between Member States and in certain cases regions within a Member State, regarding the level of costs for a type of operation. In line with the principle of sound financial management for the European Social Fund, the definition and amounts of standard scales of unit costs and lump sums established by the Commission should also reflect the specificities of each Member State and region.
- (4) In order to allow that the amounts of standard scales of unit costs reflect the level of costs actually incurred, a method is devised to adjust them.

<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).

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HAS ADOPTED THIS REGULATION:

*Article 1***Subject matter and scope**

This Regulation establishes the standard scales of unit costs and lump sums that may be used by the Commission for reimbursing expenditure to Member States.

*Article 2***Types of operations**

The types of operations covered by the reimbursement on the basis of standard scales of unit costs and lump sums in accordance with Article 14(1) of Regulation (EU) No 1304/2013 are set out in the Annexes.

*Article 3***Definition of standard scales of unit costs and lumps sums and their amounts**

The definition and the amounts of standard scales of unit costs and lump sums in accordance with Article 14(1) of Regulation (EU) No 1304/2013 for each type of operations are set out in the Annexes.

*Article 4***Adjustment of amounts**

1. The amounts set out in the Annexes shall be adjusted in accordance with the methods set out in the Annexes.
2. The amounts adjusted in accordance with paragraph 1 shall be applied when reimbursing expenditure related to those parts of the operations which are carried out on and after the date of adjustment.

*Article 5***Entry in force**

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.

**Conditions for reimbursement of expenditure on the basis of standard scales of unit costs to Sweden**

**1. Definition of standard scales of unit costs**

Type of operations <sup>(1)</sup>	Indicator name	Category of costs	Measurement unit for the indicator	Amounts		
				Wage group (SSYK code <sup>(3)</sup> )	Region: Stockholm (SE 11) (unit cost per hour — amount in SEK <sup>(4)</sup> )	All regions except Stockholm (SE 12-33) (unit cost per hour — amount in SEK)
1. 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)	Hours worked	Wage of staff working on the operation	Number of hours worked <sup>(2)</sup>	1 (912 – 913 -919 -921)	229	234
				2 (414 – 415 – 421 – 422 -512 – 513 – 514 – 515 – 522 – 611 – 612 -613 – 614 -826)	257	254
				3 (331 – 348 – 411 – 412 – 413 – 419 – 711 – 712 – 713 – 714 – 721 – 722 – 723 – 724 – 731 – 732 – 734 – 741 – 742 – 743 – 811 – 812 – 813 – 814 – 815 – 816 – 817 – 821 – 822 – 823 -824 – 825 – 827 – 828 – 829 -831 – 832 – 833 – 834 – 914 – 915 – 931 – 932 – 933)	297	282
				4 (223 – 232 – 233 – 234 – 235 – 243 – 249 – 313 – 322 – 323 – 324 – 332 – 342 – 343 – 344 – 345 – 346 – 347 – 511 – 011)	338	313
				5 (213 – 221 – 231 – 241 – 244 – 245 – 246 – 247 – 248 – 311 – 312 – 315 – 321 – 341)	419	366
				6 (211 – 212 – 214 – 222 – 242 – 314)	554	517

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				7 A (121)	739	739
				7 B (111-123)	801	625
				7 C (131-122)	525	429
2. 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)	Hours participated in the operation	Participant's wage	Number of hours participated (2)	Region: Stockholm (SE 11) (unit cost per hour — amount in SEK)	All regions except Stockholm (SE 12-33) (unit cost per hour — amount in SEK)	
				229	234	
3. Operations supported under priority axis 2 'Increased transition to work' and priority axis 3 'Youth Employment Initiative' of Operational Programme (Nationellt socialfondsprogram för investering för tillväxt och sysselsättning 2014-2020) (CCI-2014SE05M9OP001)	Hours worked	Wage of staff working on the operation	Number of hours worked (2)	Occupational category	Region: Stockholm (SE 11) (unit cost per hour — amount in SEK)	All regions except Stockholm (SE 12-33) (unit cost per hour — amount in SEK)
				Project leader for operations where the total eligible expenditure as stated in the document setting out the conditions for support is above 20 million in SEK)	535	435
				Project leader for operations where the total eligible expenditure as stated in the document setting out the conditions for support is below or equal to 20 million in SEK)/assistant project leader for operations where the total eligible expenditure as stated in the document setting out the conditions for support is above 20 million in SEK)	478	405

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				Project worker	331	300
				Project economist	427	363
				Administrator	297	270
4. Operations supported under priority axis 2 'Increased transition to work' and priority axis 3 'Youth Employment Initiative' of Operational Programme (Nationellt socialfondsprogram för investering för tillväxt och sysselsättning 2014-2020) (CCI-2014SE05M9OP001)	Hours participated in the operation	Participant's allowance	Number of hours participated (2)	Financial assistance (unit cost per hour)		
				Age		(SEK)
				18-24 years		32
				25-29 years		40
				30-64 years		46
				Activity grant and development allowance (unit cost per hour)		
				Age		(SEK)
				15-19 years		17
				20-24 years		33
				25-29 years		51
				30-44 years		55
				45-69 years		68
				Social security and sickness benefit (unit cost per hour)		
				Age		(SEK)
				19-29 years (social security benefit)		51
				30-64 years (sickness benefit)		58

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				Sickness benefit, rehabilitation benefit, and work and professional injury benefit (unit cost per hour)	
				Age	(SEK)
				- 19 years	48
				20-64 years	68

<sup>(1)</sup> The amounts of standard scales of unit costs shall apply only to the parts of operations that cover the categories of costs set out in this Annex.

<sup>(2)</sup> The total number of hours declared in a year may not be higher than the standard number of annual hours worked in Sweden, which is equal to 1 862 hours.

<sup>(3)</sup> Professional code applicable in Sweden.

<sup>(4)</sup> Currency in Sweden.

**2. Adjustment of amounts**

The unit costs in the table shall apply to the hours worked or participated in 2015. Except for the unit costs relating to participant's allowances, referred to in point 4 of the table, which will not be adjusted, these values shall be automatically increased on the 1st of January each year as from 2016 until 2023 by 2 %.

## ANNEX II

## Conditions for reimbursement of expenditure on the basis of standard scales of unit costs to France

## 1. Definition of standard scales of unit costs

Type of operations	Indicator name	Category of costs	Measurement unit for the indicator	Amounts (in EUR)
'Garantie Jeunes' supported under priority axis 1 'Accompagner les jeunes NEET vers et dans l'emploi' of the operational programme 'PROGRAMME OPÉRATIONNEL NATIONAL POUR LA MISE EN ŒUVRE DE L'INITIATIVE POUR L'EMPLOI DES JEUNES EN METROPOLE ET OUTRE-MER' (CCI-2014FR05M9OP001)	Young NEET <sup>(1)</sup> with a positive result under 'Garantie Jeunes' at the latest 12 months following the start of coaching	— allowances paid to the participant; — activation costs incurred by the 'missions locales'	Number of young NEETs who have one of the following results at the latest 12 months following the start of the coaching:  — entered vocational skills training leading to a certification, whether by: — entering training in lifelong learning; or — entering basic training;  or — started a company; or — found a job; or — has spent at least 80 working days in a (paid or not) professional environment	3 600

<sup>(1)</sup> Young person not in employment, education or training that participates in an operation supported by the 'PROGRAMME OPÉRATIONNEL NATIONAL POUR LA MISE EN ŒUVRE DE L'INITIATIVE POUR L'EMPLOI DES JEUNES EN METROPOLE ET OUTRE-MER'

## 2. Adjustment of amounts

The standard scale of unit cost in the table is based partly on a standard scale of unit cost funded entirely by France. Out of the 3 600 EUR, 1 600 EUR correspond to the standard scale of unit cost set out by the 'instruction ministérielle du 11 octobre 2013 relative à l'expérimentation Garantie Jeunes prise pour l'application du décret 2013-80 du 1<sup>er</sup> octobre 2013 ainsi que par l'instruction ministérielle du 20 mars 2014' to cover the costs borne by the Youth Public Employment Services 'Missions Locales' to coach each NEET entering the 'Garantie Jeunes'.

The standard scale of unit cost defined in section 1 shall be updated by the Member State in line with adjustments under national rules to the standard scale of unit cost of EUR 1 600 mentioned in paragraph 1 above that covers the costs borne by the Youth Public Employment Services.



## Conditions for reimbursement of expenditure on the basis of standard scales of unit costs to the Czech Republic

## 1. Definition of standard scales of unit costs

Type of operations	Indicator name	Category of costs <sup>(1)</sup>	Measurement unit for the indicator	Amounts (in national currency CZK)
1. Establishment of a new childcare facility under priority axis 1 'Supporting employment and workforce adaptability' (Prioritní osa 1 Podpora zaměstnanosti a adaptability pracovní síly) of the operational programme Employment (CCI 2014CZ05M9OP001)	Newly created place in a new childcare facility	<ul style="list-style-type: none"> <li>— purchase of equipment for a childcare facility,</li> <li>— purchase of equipment necessary for the upbringing and education of children (gaming and didactic needs),</li> <li>— management of project phase focused on creating the facility.</li> </ul>	Number of newly created places in a new childcare facility <sup>(2)</sup>	20 053 incl. VAT, or 16 992 excl. VAT
2. Transformation of an existing facility to a children's group under priority axis 1 'Supporting employment and workforce adaptability' (Prioritní osa 1 Podpora zaměstnanosti a adaptability pracovní síly) of the operational programme Employment (CCI 2014CZ05M9OP001)	Transformed place in a children's group <sup>(3)</sup>	<ul style="list-style-type: none"> <li>— purchase of equipment for a transformed facility,</li> <li>— purchase of teaching aids,</li> <li>— management of project phase focused on transforming the facility</li> </ul>	Number of transformed places in a children's group <sup>(4)</sup>	9 518 incl. VAT, or 8 279 excl. VAT
3. Operating a childcare facility under priority axis 1 'Supporting employment and workforce adaptability' (Prioritní osa 1 Podpora zaměstnanosti a adaptability pracovní síly) of the operational programme Employment (CCI 2014CZ05M9OP001)	Occupancy per place in a childcare facility	<ul style="list-style-type: none"> <li>— salaries of teaching and non-teaching staff,</li> <li>— operation of the childcare facility,</li> <li>— management of the operation</li> </ul>	Occupancy rate <sup>(5)</sup>	628 <sup>(6)</sup>

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Type of operations	Indicator name	Category of costs <sup>(1)</sup>	Measurement unit for the indicator	Amounts (in national currency CZK)
4. Upskilling of caregivers under priority axis 1 'Supporting employment and workforce adaptability' (Prioritní osa 1 Podpora zaměstnanosti a adaptability pracovní síly) of the operational programme Employment (CCI 2014CZ05M9OP001)	Achievement of a qualification as caregiver in a childcare facility	— training and examination for professional qualification	Number of persons who obtain a certification of professional qualification as caregiver in a childcare facility	14 178
5. Lease of premises for childcare facilities under priority axis 1 'Supporting employment and workforce adaptability' (Prioritní osa 1 Podpora zaměstnanosti a adaptability pracovní síly) of the operational programme Employment (CCI 2014CZ05M9OP001)	Occupancy per place in a childcare facility	— Rent of the premises for a childcare facility	Occupancy rate <sup>(5)</sup> .	56 <sup>(6)</sup>

<sup>(1)</sup> In each case listed below, the categories of costs mentioned cover all costs associated with that operation, except for types of operations 1 and 2, which may also include other categories of costs

<sup>(2)</sup> Meaning a new place which is included in the capacity of the new childcare facility as recorded by national regulations, and which has proof of equipment for each new place provided.

<sup>(3)</sup> A children's group means it has been registered as a children's group pursuant to national legislation on the provision of childcare services in a children's group.

<sup>(4)</sup> Meaning a place in an existing facility which is newly registered as a children's group in accordance with national legislation and included in the official capacity of that group, and which has proof of equipment for each place.

<sup>(5)</sup> The occupancy rate is defined as the number of children attending the childcare facility per half day during 6 months divided by the maximum capacity of the facility per half day during 6 months, multiplied by 100.

<sup>(6)</sup> This amount shall be paid for each 1 % point of occupancy per place up to a maximum of 75 % points for a period of 6 months. If the occupancy rate is less than 20 % there shall be no reimbursement.

## 2. Adjustments of amounts

Not applicable.

**Conditions for reimbursement of expenditure on the basis of standard scales of unit costs to Belgium**

**1. Definition of standard scales of unit costs**

Type of operations	Indicators name	Category of costs	Measurement unit for the indicators	Amounts (in EUR)
1. Individual vocational training (IBO) supported under priority axis 1 (investment priority 8.1) or priority axis 3 (investment priority 9.1) of ESF operational programme (2014BE05SFOP002)	Participants successfully completing the individual vocational training (IBO)	All categories of eligible costs for the business process of IBO	Number of participants with one (or more) individual vocational training(s) (registered with a unique contract number in the IBO online application), that is: — coupled with an IBO guidance (registered with a unique serial number in the MLP-client file), and — of which the individual vocational training has ended (as was registered in the IBO online application) in the calendar year, and — of which the person has been working (as an employee and/or an independent worker) at a given moment within the period of three months starting at the end of the (last finished) individual vocational training.	1 439,55 <sup>(1)</sup>
2. VDAB vocational training (VT) supported under priority axis 1 (investment priority 8.1) or priority axis 3 (investment priority 9.1) of ESF operational programme (2014BE05SFOP002)	Participants successfully completing the vocational training	All categories of eligible costs for the business process of VDAB vocational training (VT)	Number of participants with one (or more) vocational training(s) (registered with a unique serial number in the MLP client file), and: — of which the vocational training was ended (and registered in the MLP client file) in the calendar year, and — of which the participant is working according to Dimona and RSVZ files (as an employee and/or an independent worker) at a given moment within the period of three months starting after the end of the (last ended) training <sup>(2)</sup>	8 465,80 <sup>(1)</sup>

<sup>(1)</sup> Where applicable, this amount shall be reduced by the support from other ESI Funds and other Union instruments.

<sup>(2)</sup> The training in the sections 'target group specific development tracks' and 'language support' is not considered relevant.

**2. Adjustment of amounts**

Not applicable.