

Commission Delegated Regulation (EU) 2019/1867 of 28 August 2019
supplementing Regulation (EU) No 1303/2013 of the European Parliament
and of the Council with regard to the establishment of flat-rate financing

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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 1303/2013 of 17 December 2013 of the European Parliament and of the Council 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⁽¹⁾, and in particular Article 67(5a) thereof,

Whereas:

- (1) With a view to simplifying the use of the European Regional Development Fund ('ERDF'), the European Social Fund ('ESF'), the Cohesion Fund, the European Agricultural Fund for Rural Development ('EAFRD') and the European Maritime and Fisheries Fund ('EMFF') financing and reducing both administrative burden and the risk of error, it is appropriate to lay down a flat rate for the reimbursement of costs to one or more beneficiaries of operations supported under technical assistance, without the need to justify the rate. This includes cases where the managing authority or the paying agency or another body is implementing technical assistance operations.
- (2) The level of the flat rate is based on the ceilings and the actual allocation for technical assistance in programmes as well as absorption data from past programming periods. The use of the flat-rate reimbursement method does not have an impact on the financial allocation for technical assistance in the adopted programmes. It may also be used in programmes supported by more than one fund even if the technical assistance priority receives support from a different fund than the one providing support for priorities other than technical assistance in the same programme.
- (3) In addition, in order to facilitate financial management within the existing programming arrangements, it should be specified for the ERDF, the ESF and the Cohesion Fund as well as for the EMFF that the basis for the application of the rate is the eligible expenditure under priority axes other than the technical assistance priority axis of the programme in which this flat-rate reimbursement method is used. Therefore, this flat rate is not to be used where a programme covers exclusively technical assistance.

Furthermore, for the aforementioned Funds there is no requirement to amend the programme where this flat-rate reimbursement method is used.

- (4) It is necessary to specify that the basis for the application of the flat rate is the eligible expenditure for which the managing authority or the relevant control body has completed the management verifications or, in the case of the EAFRD, the relevant administrative checks.
- (5) In order to avoid the risk of double-financing where Member States make use of this option, the flat-rate financing should only be applied to expenditure that has been subject to management verification after this Regulation has entered into force and then until the end of the eligibility period. For the same reason, for the EAFRD, the flat-rate financing should only be applied to expenditure which has been subject to administrative checks as from the beginning of the agricultural financial year, as provided for in Article 39 of Regulation EU (No) 1306/2013 of the European Parliament and of the Council⁽²⁾, starting on 16 October 2019 or from any subsequent agricultural financial year and then until the end of the eligibility period. In order to ensure sound financial management, Member States need to make sure that the amounts reimbursed in form of flat-rate financing are calculated based on expenditure of non-technical assistance projects, which is legal and regular.
- (6) The flat-rate financing mechanism can only be used in accounting years which at the date of entry into force of this Regulation have not yet been closed. In order to allow for checks in the context of Article 9 and Article 47 of Regulation (EU) No 1306/2013 of the basis for the calculation of the flat-rate financing, for the EAFRD the flat-rate financing mechanism may only be used for expenditure as from the beginning of the agricultural financial year starting on 16 October 2019 or from any subsequent agricultural financial year.
- (7) In order to allow for prompt application of the measures provided for in this Regulation, in view of making use of it early enough in the current accounting year, and in the case of the EAFRD in the agricultural financial year starting on 16 October 2019, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*,

HAS ADOPTED THIS REGULATION:

- (1) [OJ L 347, 20.12.2013, p. 320](#).
- (2) Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 ([OJ L 347, 20.12.2013, p. 549](#)).