

EUROPEAN COMMISSION

> Brussels, 3.2.2016 C(2016) 478 final

COMMISSION DECISION

of 3.2.2016

on the reimbursement of personnel costs of beneficiaries of the Connecting Europe Facility

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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 1316/2013 of the European Parliament and of the Council of 11 December 2013 establishing the Connecting Europe Facility, amending Regulation (EU) No 913/2010 and repealing Regulations (EC) No 680/2007 and (EC) No $67/2010^{1}$

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union², and in particular Article 124 thereof,

Whereas:

- (1) Article 182 of Commission Delegated Regulation (EU) No 1268/2012³ contains detailed rules regarding unit costs,
- (2) Simpler funding rules reduce the administrative costs for participation and contribute to the prevention and reduction of financial errors. In this respect, the use of unit costs is necessary to simplify the calculation of grant amounts, to significantly decrease the workload of both the beneficiaries and the Commission as well as to accelerate payment procedures,
- (3) The use of unit costs including personnel costs of SME owners that are natural persons not receiving a salary should therefore be authorised for the actions cofunded under the Connecting Europe Facility,
- (4) It is necessary to clarify conditions applicable to additional remuneration for expenditure declared as personnel costs of staff assigned to the action and to set out the criteria for time recording systems concerning personnel costs.

¹ OJ L 348, 20.12.2013, p. 129

² OJ L 298, 26.10.2012, p. 1.

³ Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Reguation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1)

Article 1

The use of grants taking the form of reimbursement of eligible direct personnel costs declared on the basis of unit costs calculated in accordance with the beneficiaries' usual costs accounting practices and the use of grants taking the form of reimbursement of eligible direct personnel costs of SME owners that are natural persons not receiving a salary declared on the basis of unit costs shall be authorised under the Connecting Europe Facility under the conditions set out in the Annex.

Methods for determining annual productive hours and hourly rates as well as time recording conditions under the Connecting Europe Facility are specified in the Annex.

Article 2

For all personal costs beneficiaries shall keep time records for the number of hours declared in line with the conditions and the methodology set out in the Annex.

Done at Brussels, 3.2.2016

For the Commission Violeta BULC Member of the Commission