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Answer given by Executive Vice-President Mînzatu
on behalf of the European Commission
(16.12.2024)

The European Social Fund Plus (ESF+) is implemented under shared management¹. This means that the payments to beneficiaries of ESF+ support are made by the Member State's authorities.

In accordance with Article 74(1) of the Common Provisions Regulation (CPR)², the managing authorities must carry out management verifications to verify that the co-financed products and services have been delivered.

Moreover, Article 73(2)(c) CPR requires the managing authorities to ensure that the operations selected present the best relationship between the amount of support, the activities undertaken and the achievement of objectives.

When implementing the ESF+, the Member States may choose using simplified cost options (SCO). Currently, an increasing share of the ESF+ support is implemented through SCO. Commission Delegated Regulation (EU) 2023/1676 of 7 July 2023³ ensures that if the managing authority or intermediate body in charge of implementing a programme applies the unit costs to establish the Union contribution to the programme for one operation that falls under this Regulation, these amounts constitute the amount that the Commission reimburses for any formal education operation under the same programme for the same type of beneficiary.

¹ Article 63 Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast) - <https://eur-lex.europa.eu/eli/reg/2024/2509/oj>

² Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy - <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32021R1060> .

³ Commission Delegated Regulation (EU) 2023/1676 of 7 July 2023 supplementing Regulation (EU) 2021/1060 of the European Parliament and of the Council regarding the definition of unit costs, lump sums and flat rates and financing not linked to costs for reimbursement of expenditure by the Commission to Member States - <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32023R1676> .