



EUROPEAN COMMISSION

DIRECTORATE-GENERAL FOR MOBILITY AND TRANSPORT

Director-General

DECISION AUTHORISING THE USE OF UNIT CONTRIBUTIONS FOR STAFF, TRAVEL AND SUBSISTENCE COSTS RELATING TO TECHNICAL ASSISTANCE UNDER THE CONNECTING EUROPE FACILITY – TRANSPORT SECTOR

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2021/1153 of the European Parliament and of the Council of 7 July 2021 establishing the Connecting Europe Facility and repealing Regulations (EU) No 1316/2013 and (EU) No 283/2014, (the CEF 21-27 Regulation)¹, and in particular Article 9.1 thereof,

Having regards to Regulation (EU) No 1315/2013 of the European Parliament and of the Council of 11 December 2013 on Union guidelines for the development of the trans-European transport network (the TEN-T guidelines) and repealing Decision No 661/2010/EU²

Having regard to Regulation (EU, Euratom) No 1046/2018 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union³ (the Financial Regulation), and in particular Articles 125 and 181 thereof,

Whereas:

- (1) Technical assistance to Member States and Transport Infrastructure Managers is necessary for the management and implementation of the CEF Programme and the TEN-T guidelines.
- (2) Simpler funding rules reduce the administrative costs for participation and contribute to the prevention and reduction of financial errors.
- (3) As it is institutional cooperation between public administrations and between public transport infrastructure managers of Member States, the use of simplified cost options is justified and should foster their engagement. In the interest of increased efficiency, the use of staff unit costs should therefore be authorised for technical assistance under the CEF Programme.

THE FOLLOWING HAS BEEN DECIDED:

¹ OJ L 249, 14.07.2021

² OJ L 348, 20.12.2013

³ Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.07.2018)

Sole Article

The use of the Union contribution in the form of unit contributions is authorised for staff costs and for travel, accommodation and subsistence costs relating to technical assistance actions under the Connecting Europe Facility, for the reasons and under the conditions set out in the Annex.

Done at Brussels,

Henrik HOLOLEI
Director-General
DIRECTORATE GENERAL MOBILITY
AND TRANSPORT

ANNEX

1. FORM OF UNION CONTRIBUTION AND CATEGORIES OF COSTS COVERED

The Union contribution for technical assistance actions under the Connecting Europe Facility may take the form of unit contributions for staff costs of national public administrations and transport infrastructure managers.

Other eligible costs for travel, accommodation and subsistence will be reimbursed on the basis of unit costs set out in Commission Decision C(2021)35⁴.

The amounts of the unit contributions to be declared by the beneficiaries shall be calculated in accordance with point 3.

2. JUSTIFICATION

Recourse to unit contributions considerably simplifies, streamlines and reduces the time needed for the financial management of projects, both at Commission and beneficiary level. Compared to the 'traditional' system of calculating the grant amount on a detailed budget of estimated actual eligible costs per cost category, a unit contribution shortens the time needed to calculate grant amounts and prevents amendments related to budget variations. It also decreases the workload of the management body and consequently speeds up the payment procedure. Furthermore, it implies additional simplifications at beneficiary level both in terms of application and reporting requirements.

2.1. Nature of the supported actions

The CEF technical assistance supporting staff from national public administrations and transport infrastructure managers shall cover activities, including where necessary associated travels, relating to:

Connecting Europe Facility Transport programme, such as:

- identification, preparation, development, structuring, procuring and implementation of investment projects;
- information to the project promoters of CEF funding opportunities;
- approval of projects submitted to the CEF calls for projects;

TEN-T guidelines, such as:

- Coordination;
- data collection;
- exchange of best practices;
- harmonisation and interoperability;
- performance monitoring.

The staff of the beneficiary that are involved in the implementation of such actions belong to a limited number of staff categories which can be approximated in advance. Moreover, the costs of these staff categories can be reliably estimated in advance using

⁴ Commission Decision authorising the use of unit costs for travel, accommodation and subsistence costs under an action or work programme.

statistical data. For this reason, they are suitable to be reimbursed using unit contributions.

2.2. Risks of irregularities and fraud and costs of control

To protect against such risks, the reporting and control of the Commission will focus on the implementation of the supported actions, in particular through the number of declared staff unit contributions by the beneficiaries rather than on the eligibility of costs incurred, reducing the workload and scope for error of both participants and managing body.

The risks of irregularities or fraud related to accounting working time of the staff are limited as they would be approximated in advance in view of achieving the targeted objective. Applicants must be national administrations of Member States and/or national public transport infrastructure managers. The proposals will be assessed during the evaluation phase of the call, including the amount corresponding to each output or result.

Beneficiaries will furthermore need to contribute to the dissemination and communication of results. An ongoing dialogue with the Commission on qualitative aspects of the projects implementation will further reduce the risk of fraud or irregularity.

The risk of fraud or irregularity is also limited since the proper implementation of the action is verified in a consistent way.

Finally, the use of simplified cost options significantly reduces the cost of control compared to a system based on real costs as the number of supporting documents to be verified is much lower when simplified cost options are used.

2.3. Justification on why an output or result-based approach is not possible or appropriate

It is not possible to define the range of action in advance for which these unit contribution might be used because the scope of technical assistance can cover various fields of actions both within and between Member States, and therefore it is not possible to define common outputs or results in advance. Instead, it is appropriate to define staff costs which can be used as inputs to the action. Where possible, output based lump sums contributions might be defined in future to complement these unit contributions.

3. METHOD TO DETERMINE THE AMOUNT OF THE UNION CONTRIBUTION IN THE FORM OF UNIT CONTRIBUTIONS

3.1 Travel, subsistence and accommodation unit contributions

The amounts of the unit contributions for beneficiaries shall be calculated in accordance with Decision C(2021)35 authorising the use of unit costs for travel, accommodation and subsistence costs.

3.2 Application of funding rates to travel costs

The funding rate to be applied to the travel unit costs set out in Commission Decision C92021)35 for actions under CEF technical assistance shall be 100%, both under General

and Cohesion envelopes and both for staff of national public administrations and transport infrastructure managers.

3.3 Estimation of Staff unit contributions

In accordance with Article 181(4)(c)(i) of the Financial Regulation, the method for determining the unit costs is based on harmonized statistical data provided by Eurostat and on the expert judgement of DG MOVE.

A unit cost is to be determined for each Member State.

Based on its extensive experience of the functions necessary for the management and implementation of the CEF Programme and the TEN-T guidelines⁵, it is the judgement of DG MOVE that the staff from national public administrations and transport infrastructure managers involved in implementing the actions are unlikely to be junior staff, be recently graduated, or have only a secondary level of education.

Therefore, it is assumed that staff involved in European cooperation for investment and management of transport infrastructure projects will correspond to those having, on average between 6 and 14 years of service within an administration, and a tertiary level of education⁶. Based on this assumption, the following data sources were used:

Methodology - Data sources:

- (1) Labour cost levels by NACE Rev. 2 activity [lc_lci_lev] (LCAN)

The labour cost levels' domain of Eurostat's database (Eurobase) provides harmonised estimates for the mean hourly labour costs in each Member State, concerning all employees working in all firms with 10 or more employees, from all economic sectors except administration. Data for reference year 2019 were used for the estimation of unit costs.

- (2) The Structure of Earnings Survey (SES):

The Structure of Earnings Survey is conducted every four years by the European Statistical System under Commission Regulation (EC) No 1738/2005. Data are published 24 months after the reference year and are available for the Member States of the European Union (EU), EFTA countries (with the exception of Liechtenstein), candidate and potential candidate countries (with the exception of Albania, Bosnia and Herzegovina and Kosovo). The most recent data concern reference year 2014 and are published in the Earnings ('earn') datasets of Eurobase.

SES provides comparable information at EU level on relationships between the level of earnings, individual characteristics of employees (sex, age, occupation, length of service, educational level) and their employer (economic activity, size of the enterprise, etc.).

A specific extraction of SES data was needed to estimate the average earnings of experts that could be reimbursed under the CEF programme. Based on previous experience, the experts working on technical assistance actions in CEF would be expected to work in the following sections/division of the NACE rev2 classification⁷:

⁵ i.e. knowledge of the European framework, understanding of national matters and European relations in the transport areas.

⁶ Gathering an average of both Group 3: Tertiary education (up to 4 years) - Short-cycle tertiary and Bachelor or equivalent and Group 4: Tertiary education (more than 4 years) - Master or equivalent and Doctoral or equivalent.

⁷ <https://ec.europa.eu/eurostat/documents/3859598/5902521/KS-RA-07-015-EN.PDF>

- **Section “BtoS except O”**: construction and services (except public administration, defence, compulsory social security) representing the total economy.
- **Section “O”**: representing public administration with the **specific profile**: tertiary level of education⁸ and an average representing from 6 to 9 years (junior experts) and from 10 to 14 years (senior experts); to provide benchmark values according to the *profiles of experts*.
- **Section “H (transportation and storage) division 52”** (Warehousing and support activities for transportation): representing the transport infrastructure sector with the **specific profile**: tertiary level of education⁹ and an average representing from 6 to 9 years (junior experts) and from 10 to 14 years (senior experts); to provide benchmark values according to the *profiles of experts*.

Methodology – calculation

To estimate the hourly unit costs (in €/hour) of experts with a university degree, between 6 and 14 years of experience, working in NACE economic activities O, and H/d.52, the calculation steps are the following:

1. Calculate the relative difference between the average earnings selected for “specific profile Section O¹⁰” and “Section BtoX-O for total population” = ‘coefficient of variation O’ (see table in annex I)
2. Calculate the relative difference variation rate between the “specific profile Section Hd52” and “Section BtoX-O for total population” = coefficient of variation Hd52 (see table in annex I)
3. Take the LCAN mean hourly earnings for reference year 2019 (see table in annex II)
4. Multiply for each Member States the corresponding LCAN by the coefficient of variation O to obtain the unit costs of the specific profile of the section O (see table in annex II)
5. Multiply for each Member States the corresponding LCAN by the coefficient of variation Hd52 to obtain the unit costs of the specific profile of the section Hd52 (see table in annex II)

This is illustrated in the tables in annexes I and II for reference year 2019.

The final estimates are displayed in the following table 1.

Table 1. Hourly unit costs per Member States and per NACE categories O and H, d.52

Hourly unit cost in €
Average 6 to 14 years of experience
Average educational level groups G3+G4

⁸ See footnote 6

⁹ See footnote 6

¹⁰ In addition, the category BtoSxO was also used to estimate the missing data of section O, namely by calculating the differential rates between the hourly costs NACE BtoSxO and NACE O (specific profile) of the Member States for which data were available. The median of those differential rates have been calculated and applied to estimate the missing data. This was the case for Belgium, Greece, Luxembourg, Austria and Portugal.

GEO	NACE Rev 2 section O	NACE Rev 2 division 52 section H
	Administration	Transport infrastructure managers
BE	50,3	55,7
BG	8,6	11,6
CZ	16,6	27,0
DK	55,1	62,0
DE	39,7	59,1
EE	18,1	25,4
IE	38,5	43,1
EL	20,4	29,2
ES	26,3	26,4
FR	37,8	48,5
HR	16,7	27,4
IT	35,8	33,3
CY	19,6	26,7
LV	13,1	15,8
LT	13,0	17,0
LU	51,6	37,9
HU	13,6	21,5
MT	19,2	22,7
NL	52,0	51,4
AT	44,6	47,1
PL	12,8	17,0
PT	18,1	36,0
RO	12,4	14,2
SI	24,5	35,2
SK	15,1	21,3
FI	41,7	40,6
SE	40,2	46,1

The staff costs on the basis of unit contributions for technical assistance under the Connecting Europe Facility will be based on a daily rate, therefore the identified hourly rate unit cost per Member State have been multiplied by 8 in the table 2 below.

Table 2. Daily unit costs per Member States and per NACE categories O and H, d.52

Daily unit cost in €		
Average 6 to 14 years of experience		
Average educational level groups G3+G4		
GEO	NACE Rev 2 section O	NACE Rev 2 division 52 section H
	Administration	Transport infrastructure managers
BE	402,1	445,8
BG	68,7	92,9

CZ	133,1	215,8
DK	441,0	496,0
DE	317,2	472,9
EE	144,6	203,6
IE	308,0	344,7
EL	162,8	233,5
ES	210,5	211,2
FR	302,2	388,3
HR	133,9	219,3
IT	286,5	266,4
CY	156,5	213,9
LV	104,9	126,4
LT	104,4	136,2
LU	413,0	303,6
HU	109,1	172,1
MT	154,0	181,4
NL	415,8	410,8
AT	357,0	377,2
PL	102,8	136,3
PT	144,9	288,4
RO	99,1	114,0
SI	195,9	281,6
SK	120,9	170,3
FI	333,4	324,7
SE	322,0	368,6

3.4 Application of co-funding rates and identification of the Staff unit contributions

CEF technical assistance can cover a maximum of 100 % of the eligible cost.

3.2.1. Co-funding rate for the staff of the national public administrations

The co-funding rate to be applied to the unit costs for staff of the national public administrations shall be 100 %, both under general and cohesion envelopes.

3.2.2. Co-funding rates for the staff of the transport infrastructure managers

The technical assistance for this sector addresses assistance related to the implementation of projects eligible under CEF calls for proposals, hence the co-funding rate applied shall be equivalent to the maximum co-funding rate applicable for studies of each envelope, to which a reduction of 20% is applied. As a result, the co-funding rates for the unit contributions shall be 50 % under the general envelope and 70% under the cohesion envelope.

Table 3. Daily unit contributions per Member States, per NACE categories O and H, d.52 and per cohesion and general envelopes

Daily rate		
MS	NACE Rev 2 section O	NACE Rev 2 division 52 section H
	Administration	Transport infrastructure managers

	Unit cost	Unit contributions		Unit cost	Unit contributions	
		100% General envelope	100% Cohesion envelope		50% General envelope	70% Cohesion envelope
BE	402,1	402,1		445,8	222,9	
BG	68,7	68,7	68,7	92,9	46,4	65,0
CZ	133,1	133,1	133,1	215,8	107,9	151,1
DK	441,0	441,0		496,0	248,0	
DE	317,2	317,2		472,9	236,4	
EE	144,6	144,6	144,6	203,6	101,8	142,5
IE	308,0	308,0		344,7	172,4	
EL	162,8	162,8	162,8	233,5	116,7	163,4
ES	210,5	210,5		211,2	105,6	
FR	302,2	302,2		388,3	194,2	
HR	133,9	133,9	133,9	219,3	109,6	153,5
IT	286,5	286,5		266,4	133,2	
CY	156,5	156,5	156,5	213,9	106,9	149,7
LV	104,9	104,9	104,9	126,4	63,2	88,5
LT	104,4	104,4	104,4	136,2	68,1	95,3
LU	413,0	413,0		303,6	151,8	
HU	109,1	109,1	109,1	172,1	86,1	120,5
MT	154,0	154,0	154,0	181,4	90,7	127,0
NL	415,8	415,8		410,8	205,4	
AT	357,0	357,0		377,2	188,6	
PL	102,8	102,8	102,8	136,3	68,1	95,4
PT	144,9	144,9	144,9	288,4	144,2	201,9
RO	99,1	99,1	99,1	114,0	57,0	79,8
SI	195,9	195,9	195,9	281,6	140,8	197,1
SK	120,9	120,9	120,9	170,3	85,1	119,2
FI	333,4	333,4		324,7	162,4	
SE	322,0	322,0		368,6	184,3	

4 SOUND FINANCIAL MANAGEMENT AND CO-FINANCING PRINCIPLES AND ABSENCE OF DOUBLE FINANCING

The methodology described in section 3 complies with the principles of sound financial management, co-financing and absence of double funding as required by Article 190, 191 and 192 of the Financial Regulation.

The EU contribution shall cover 100% of the staff eligible unit costs for staff from National Public Administrations, both under general and cohesion envelope. Compliance with the principle of co-financing is still ensured because only staff costs, as travel, accommodation and subsistence costs, are covered by the unit contributions, and the beneficiary will incur other costs which are ineligible under this action (such as other direct costs and indirect costs).

Sound financial management is ensured because the unit contributions have been calculated as being a reliable proxy of the staff costs incurred by the beneficiary. As the costs are based on 2019 data, they are very unlikely to over-compensate the beneficiary and, in addition, they will not cover the full costs of senior experts (minimum 10 to 14 years) involved in the European activities and funding programmes. As regards the transport infrastructure managers, compliance with the principle of co-financing is ensured by aligning the EU contribution with the respective co-financing rates defined under the Article 15(1) of the CEF 21-27 Regulation for studies both under the general and cohesion envelopes. Sound financial management is ensured by applying an additional reduction of 20% leading to a co-funding rate of 50 % under the general envelope and 70% under the cohesion envelope.

Double funding is effectively prevented by controls by Commission services when receiving the supporting documentation justifying the input where relevant if described in the financing decision or in the call texts.

Annex I: Calculation of coefficient of variation for Section O and Section Hd52

YEAR		2014			
Member State	<i>Experts with a university degree: G3+G4</i> <i>6-14 years of experience</i>			Coefficient variation	Coefficient variation
	<u>X52</u>	<u>XO</u>	BtSxO (Total)	O/BtSxO	HD52/BtSxO
AT	21,64	19,73	15,93	1,24	1,36
BE	27,38	24,64	19,9	1,24	1,38
BG	4,53	3,35	2,34	1,43	1,94
CY	17,04	12,47	11,09	1,12	1,54
CZ	10,75	6,63	5,38	1,23	2,00
DE	29,52	19,80	17,78	1,11	1,66
DK	38,30	34,05	27,61	1,23	1,39
EE	10,98	7,80	5,78	1,35	1,90
EL	16,87	11,74	9,48	1,24	1,78
ES	14,35	14,31	11,85	1,21	1,21
FI	23,41	24,04	19,61	1,23	1,19
FR	23,08	17,96	17,4	1,03	1,33
HR	20,42	8,64	5,73	1,51	* [3,56] 2,47
HU	10,08	6,39	4,64	1,38	2,17
IE	31,44	28,09	24,22	1,16	1,30

IT	17,83	19,17	15,42	1,24	1,16
LT	7,08	5,43	3,91	1,39	1,81
LU	20,93	28,41	22,94	1,24	0,91
LV	7,04	5,84	4,41	1,32	1,60
MT	14,95	12,69	9,89	1,28	1,51
NL	25,24	25,54	17,89	1,43	1,41
PL	9,01	6,79	5,66	1,20	1,59
PT	18,40	9,23	7,45	1,24	2,47
RO	5,16	4,49	2,79	1,61	1,85
SE	26,20	22,88	20,64	1,11	1,27
SI	16,38	11,39	8,84	1,29	1,85
SK	9,08	6,45	5,33	1,21	1,70

Data in column XO in reddish box:

Belgium, Greece, Luxembourg, Austria and Portugal do not provide data for the specific profile of NACE O. The category BtoSxO was used to estimate the missing data of section O, namely by calculating the differential rates between the hourly costs NACE BtoSxO and NACE O (specific profile) of the Member States for which data were available. The median of those differential rates have been calculated and applied to estimate the missing data.

*** Adjustment:**

When calculating the relative difference variation rate between the “specific profile Section Hd52” and “Section BtoX-O for total population” to obtain the coefficient of variation Hd52, the consistency between the data was checked. An extreme value was noticed for Croatia with a coefficient of 3,56 when the data for all other Member States range from 0,91 to 2,47 and where the median is 1,59. Consequently, an adjustment was performed by applying the second highest coefficient, i.e. 2,47 (Portugal), and obtain a corrected value for the specific profile Section Hd52 for Croatia.

Annex II: LCAN multiplied by corresponding coefficient of variation (including ranking)

GEO/NACE_R2	B-S_X_O (from LCAN)	NACE O	
		B-S_X_O (from LCAN) * Coefficient variation O/BtSxO	B-S_X_O (from LCAN) * Coefficient variation HD52/BtSxO
BE	40,5	50,3	55,7
BG	6,0	8,6	11,6
CZ	13,5	16,6	27
DK	44,7	55,1	62,0
DE	35,6	39,7	59,1
EE	13,4	18,1	25,4
IE	33,2	38,5	43,1
EL	16,4	20,4	29,2
ES	21,8	26,3	26,4
FR	36,6	37,8	48,5
HR	11,1	16,7	27,4
IT	28,8	35,8	33,3
CY	17,4	19,6	26,7
LV	9,9	13,1	15,8
LT	9,4	13,0	17,0
LU	41,6	51,6	37,9

HU	9,9	13,6	21,5
MT	15,0	19,2	22,7
NL	36,4	52,0	51,4
AT	34,7	44,6	47,1
PL	10,7	12,8	17,0
PT	14,6	18,1	36,0
RO	7,7	12,4	14,2
SI	19,0	24,5	35,2
SK	12,5	15,1	21,3
FI	34,0	41,7	40,6
SE	36,3	40,2	46,1