DECISION BY THE AUTHORISING OFFICER BY SUB-DELEGATION
AUTHORISING THE USE OF REIMBURSEMENT OF UNIT COSTS UNDER THE
EUROPEAN MIGRATION NETWORK FOR 2014-2020

THE AUTHORISING OFFICER BY SUB-DELEGATION,

Having regard to the Treaty on the Functioning of the European Union,
Having regard to Council Decision 2008/381/EC of 14 May 2008 establishing the European Migration Network\(^1\), and in particular Article 6(4) thereof,

Having regard to the Regulation (EU) No 516/2014 of the European Parliament and of the Council of 16 April 2014 establishing the Asylum Migration and Integration Fund, and in particular of Article 22 thereof,

Having regard to Regulation (EC, 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 Union (hereinafter referred to as the 'Financial Regulation'), and in particular Article 124 thereof,

Having regard to Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU) No 966/2012 of the Parliament and of the Council on the financial rules applicable to the general budget of the Union (hereinafter referred to as the 'Rules of Application') and in particular 182 thereof,

Whereas:

(1) In accordance with Article 124(1) of the Financial Regulation, the use of lump sums, unit costs or flat-rate financing shall be authorised by way of a Commission decision ensuring respect for the principle of equal treatment of beneficiaries for the same category of actions or work programmes.

Where the maximum amount per grant does not exceed the amount of a low value grant, the authorisation may be given by the authorising officer responsible.

(2) In accordance with Article 124(2), that authorisation shall be supported by the justification of the forms chosen, the identification of the costs or categories of costs covered, the description of the methods for determining the amounts and the conditions for reasonably ensuring that the no-profit and co-financing principles are complied with and that double financing of costs is avoided.

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\(^1\) OJ L 131, 21.05.2008, p. 7
HAS DECIDED AS FOLLOWS:

Article 1

The Authorising officer by sub-delegation authorises beneficiaries of grants under the European Migration Network to declare eligible costs on the basis of unit costs for the reasons and under the conditions set out in the Annex.

Encl.: Annex

Laurent MUSCHEL
1. Form of financing and categories of costs covered

Beneficiaries of grants awarded under the European Migration Network (EMN) may declare eligible the costs related to Ad-Hoc Queries, either launched by another European Migration Network National Contact Point (NCP) or the European Commission, to which they provide a written response, on the basis of unit costs calculated in accordance with the method described in Section 3, as an alternative to the declaration of their eligible costs actually incurred. The first unit cost covers all the eligible costs of an Ad-Hoc Query except translation costs, including but not limited to personnel costs and expert costs. The second unit cost covers eligible costs for translations related to Ad-Hoc Queries.

2. Justification

2.1. Nature of the supported actions

The supported action (e.g. Ad-Hoc Queries) is purely output based, standardised activity with a relatively low value. The use of unit costs offers reduction in administrative work for the beneficiary and simplification in its reporting to the contracting authority. It decrease the workload of the contracting authority as reducing the control to verification of the actual number of Ad-Hoc Queries handled. The approach enables to put the emphasis on the delivery of quality results instead of diverting resources to the verification of the eligibility of costs actually incurred.

2.2. Risks of irregularities and fraud and costs of control

Unit costs are well suited to the low-value grants to the European Migration Network NCPs. A significant gain can be drawn by applying unit cost for the Ad-Hoc Queries in terms of costs of control of the eligible cost actually incurred over the potential financial impact of errors.

3. Method to determine the amounts

The unit costs' amounts for Ad-Hoc Queries are determined by reference to the historical data of each beneficiary. The unit costs for Ad-Hoc Queries shall be part of the eligible costs and shall be financed by the Commission in the same proportion as other costs, as indicated in the Grant Agreements of the European Migration Network NCPs. The maximum amount of the unit costs for Ad-Hoc Queries per grant cannot exceed 60.000 EUR.
Method to determine the amounts

1. Unit costs covering all the eligible costs per Ad-Hoc Query except translation costs

The unit cost per ad hoc query corresponds to the average unit cost per Ad-Hoc Query over the two previous years (N-2, N-1),

a) In case the EMN National Contact Point used only its own personnel to reply to queries, the unit cost per Ad-Hoc Query corresponds to the average personnel costs per query.

The average personnel costs per query corresponds to the average personnel costs for one hour spent on an ad-hoc query over the two previous years (N-2, N-1) multiplied by the average number of hours used for Ad-Hoc Query over the two previous years (N-2, N-1).

The average personnel costs for one hour corresponds to the average of the annual remunerations of the employees (EMN NCP personnel and personnel of another department which is part of the same legal entity) who worked on a reply to one Ad-Hoc Query divided by the actual or usual working hours per year of one employee.

Remuneration corresponds to actual salaries plus social charges and other statutory costs included in the remuneration.

b) In case the EMN NCP used only experts (external contractors or personnel of another department which is not part of the same legal entity) to reply to queries, the unit cost per Ad-Hoc Query corresponds to:

the average of the rates per query as invoiced to the EMN NCP or as reimbursed by EMN NCP over the two previous years (N-2, N-1)

c) In case the EMN NCP used only their own personnel for some queries and only experts for other queries, the unit cost per query corresponds to the following formula:

unit cost = (total average personnel costs + total expert costs for all queries over the two previous years (N-2, N-1)) / total number of queries over the two previous years (N-2, N-1)

The total average personnel costs correspond to the average personnel costs for one hour calculated in accordance with a) multiplied by the total number of hours spent on queries over the two previous years (N-2, N-1).

The total expert costs for all queries over the two previous years (N-2, N-1) correspond to the total amount invoiced to the EMN NCP or reimbursed by the EMN NCP for ad hoc queries.
Method to determine the amounts

2. Unit costs covering eligible external translation costs per Ad-Hoc Query

The unit cost for translation of one Ad-Hoc Query corresponds to the average of the translation fees per query over the last 2 years (N-2, N-1). The average of the translation fees corresponds to the total fees as invoiced to the EMN NCP total divided by the number of queries over the two previous years (N-2, N-1).

**IMPORTANT:** If the EMN NCP declares, as eligible, costs of Ad-Hoc Queries on the basis of unit costs, it shall not declare any costs related to an Ad-Hoc Query as actually incurred in the final financial statement.

4. **No-profit and co-financing principles and absence of double financing**

The no profit principle is ensured by the fact that the Ad-Hoc Queries do not generate income and by the use of averages over the last 2 years of the actual costs of the beneficiaries. The European Migration Network NCPs co-finance the Ad-Hoc queries by their own resources only.

The co-financing principle will be ensured by applying the reimbursement rate specified in the Grant Agreement to the unit costs.

Unit costs cover all the eligible costs of an Ad Hoc Query including but not limited to personnel costs, expert costs and translation costs. If European Migration Network NCP declares, as eligible, costs of Ad-Hoc Queries on the basis of unit costs, it shall not declare any costs related to an Ad-Hoc Query as actually incurred in the final financial statement.