

Cooperation Programme Interreg Greece-Italy 2021-2027

6th Programming Committee Meeting
October 21, 2021

AGENDA

Simplified Cost Options

- Use
- Advantages
- Types of SCOs
- Off-the-self SCOs
- Lump Sums / Flat Rates / Unit Costs



Use

- **Small-scale projects:**
 - < EUR 200.000 total costs mandatory (Art. 53, CPR)
 - Exception for research and innovation projects (no definitions provided)
 - Exception if State aid involved (De minimis is not State aid)
 - Exception for basis costs, if flat rates used
 - Option for draft budget as calculation method, threshold:
 - < EUR 200.000 total costs (Art. 53, CPR)
- **Small projects:**
 - < EUR 100.000 public contribution mandatory
 - Exception if State aid involved (De minimis is not State aid)
 - Exception for basis costs, if flat rates used
 - Option for draft budget as calculation method, explicitly anchored, threshold:
 - < EUR 100.000 total costs

Advantages

- **REDUCING:**
 - Paper work
 - Documentation (audit trail)
 - Control (depth & time)

Types of SCOs

Off-the-shelf

- Ready made from Regulations

Copy-Paste

- Ready made from other programmes (EU or national)

Programme specific

- Home made

Draft budget methodology

Off-the-self SCOs

- **Staff costs:**
 - Up to 20% of direct costs of an operation
 - 1720 h
- **Administration costs:**
 - Up to 7% of eligible direct costs of an operation
 - Up to 15% of eligible direct staff costs of an operation
- **Travel & accommodation:**
 - Up to 15% of the direct staff costs of an operation
- **All other costs:**
 - Up to 40% of eligible direct staff costs of an operation

Lump Sums / Flat Rates / Unit Costs

Individually set-up by programmes, complying with:

- a fair, equitable and verifiable calculation method based on:
 - (i) statistical data, other objective information or an expert judgement;
 - (ii) the verified historical data of individual beneficiaries;
 - (iii) the application of the usual cost accounting practices of individual beneficiaries;
- the rules for application of corresponding unit costs, lump sums and flat rates applicable in Union policies for a similar type of operation AND beneficiary;
- the rules for application of corresponding unit costs, lump sums and flat rates applied under schemes for grants funded entirely by the Member State for a similar type of operation AND beneficiary;
- flat rates and specific methods established by or on the basis of this Regulation or the Fund-specific Regulations.

DISCUSSION