



## Working Document by the Commission

- To provide **technical guidance** on the 3 kinds of **SCO**
- To share the **best practices**
- To **encourage MS** to use SCO

Use of the available options will give more **legal certainty** to the **beneficiaries**, reducing their **financial risks**.

\* \* \*

In **2006** an important simplification (ESF 2007-13):

Declare **indirect costs** on a **flat rate** basis:

Indirect costs  $\leq$  20% Direct costs

**The CPR extends the system currently used for ESF and ERDF**

Given the differences between the Funds, additional options are introduced within the Fund-specific regulations



Where SCO are used, costs are **calculated** according to **a pre-defined method** based on:

- Outputs
- Results
- Some other costs

DAS 2012 Corte dei Conti Europea

Real costs are difficult to verify (**many small items to verify**)  
Reliable data exist on financial and quantitative implementation of operations

**NOTE:**

Si alleggerisce il carico amministrativo di tracciatura  
aiuto → documento giustificativo di spesa

Gli sforzi amministrativi possono concentrarsi sulla verifica del raggiungimento degli obiettivi  
Beneficiari di dimensioni minori possono accostarsi all'aiuto grazie alla semplificazione introdotta



Identify the **adequate operations**

Identify the most **suitable simplified cost system**

Amount of expenditure

Structure of costs

Volume of invoices

## Flat rate:

best suited for costs that are relatively **LOW** and which **verification** is **COSTLY**

eligible costs 1 - (100)
eligible costs 2 - (%)
other eligible costs - 3

## Specific → Indirect Costs

≤ **25%** - real rate has to be justified by MA

≤ **15%** - no justification by MA required

## **ALERT**

This option may conduce to **inflation of costs** of the operation



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## STD scales of UNIT COSTS:

Calculated on the basis of **QUANTIFIED OUTPUTS**/activities/results multiplied by **std scale of unit costs established** in advance

When it is possible to define

- **quantities** related to an activity
- **Std scale of unit costs** → apply to **EASILY IDENTIFIABLE** quantities

- Covering through the **best approximation** the real costs for delivering the operation
- The grant is **paid** on the basis of the **physical progress** of the operation

Esempio **tariffa oraria** → **I documenti da conservare** sono:

(beneficiario) documenti che giustificano le ore effettivamente dedicate dal personale alle attività del progetto  
(MA) documenti che giustificano il costo unitario applicato nel calcolo alle ore effettive riscontrabili come sopra  
N.B. Se le ore effettive si riducono rispetto a quelle previste, si utilizzano quelle effettive



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## LUMP SUMS:

The grant is paid if the **pre-defined terms of agreement** on outputs/activities are **completed**

**Restricted** to amounts **below** € 100.000 of public contribution

Application of the **proportionality** principle, to alleviate the administrative workload for **small** operations → **LOW** costs

Useful when std scale unit costs method is not the appropriate solution

e.g.

Production of a toolkit

Organization of a small local seminar

- Beneficiary is invited to propose a draft budget for the costs of the operation (activity/product)
- MA establishes the lump sum on the basis of the proposal
- The payment will be made on the basis of a proof of the realization of the activity/product (conventional number)

## ALERT

**Operations should not be split** in order to permit the systematic use of lump-sums



## EX ANTE

Control of the value of the input (calculation methods)

## EX POST

Control of the achievements

## SIMPLIFIED COST OPTIONS HAVE TO BE DEFINED EX ANTE:

The relevant methods and conditions should be incorporated in the **national eligibility rules** applicable to the programme

The document setting out the conditions for support must contain

- the **exact requirements** to substantiate the declared expenditure
- the **specific output** to be reached

The **audit work** will be to **examine the basis** used for establishing the rates

**Reusing an existing EU/national method** the MA should ensure:

The **totality** of the method is reused

It applies to the same geographical **area** or a smaller one

The method is applied to **similar** types of operations and beneficiaries



# EX ANTE APPROXIMATION OF COSTS

## Averages and Surveys

of historical data  
of market prices

They may **over/under-compensate the costs** incurred for the supported operation

When using a flat rate, unit cost or lump sum  
**there is no need to justify the real costs**  
of the categories of expenditure covered by the simplified costs.

Does it mean **NO INVOICES?**  
even for investments in physical assets?

### NOTE:

Vale anche per investimenti materiali?

In particolare, vale per le opere edili?

Per gli investimenti materiali, in assenza di fattura, come si evita il doppio finanziamento?



## When using unit costs or lump sums:

- **The basis for calculating** the scale of unit costs used in the operation should be clear and refer to one or several of the ways specified in Article 67(5) of Regulation (EU) No1303/2013;
- Given that **payments will be calculated on the basis of quantities/realization of an operation**, declared quantities/proof(s) of completion of the operation should be certified by the beneficiary, justified and archived in view of future verifications and audits.

**Verifications** by intermediary bodies, managing authorities or auditors will require **supporting documents to justify the quantities declared by the beneficiary**—that is, to show that the activities or the outputs claimed were in fact realised.

The focus of verifications under Art. 62 of Regulation (EU) No1305/2013 CE will move, especially for immaterial operations, from the predominance of financial verifications (justifying real costs but also giving concordant elements demonstrating that the operation took place) towards technical and physical aspects of operations, with a **particular importance to on-the-spot checks during the implementation**.

Under such conditions

the costs **calculated and reimbursed**  
on the basis of a unit cost/lump sum  
is considered to be **proved expenditure**  
just as real costs supported by invoices.





Quali sono **i numeri in gioco?** (fonte SIAR Regione Marche)

Volume spese investimento	Volume spese tecniche
€ 1.197.902.570,95	€ 63.797.964,23

Spese Personale
€ 12.137.694,47

Spese Coordinamento
€ 1.297.552,50

Spese «generali»
€ 2.996.113,58

⇒ 80 M€ / 1.200 M€ ≅

Come aggredire quindi il problema di SCO per **opere edili/impianti?**

Esempio: **computo metrico a consuntivo**

**certificazione delle quantità** relative all'output fatta dal professionista

Verifica puntuale delle voci unitarie del computo

**in fase di controllo in loco (N.B. a campione)**