

# SCOs and quality assessment

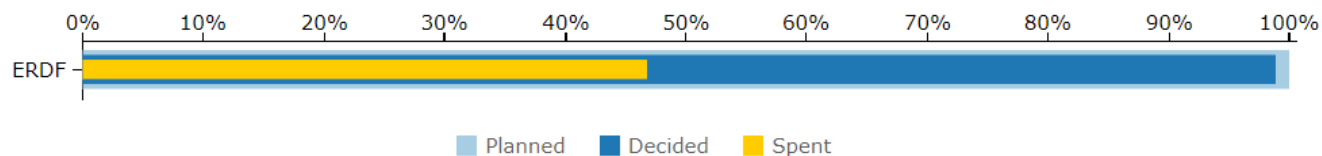
Interact, Bratislava, 4-5 February 2020

# FL-NL: Financial Implementation

## Implementation by Fund, (Total Cost) % of Planned: Interreg V-A - Belgium-The Netherlands

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- ➔ Payment claims submitted for app. € 157 mln
- ➔ SCO's account for  $\pm 70\%$  of this amount

# Simplified cost options (1)

Cost section	Type of SCO	Off-the-shelf	Description	Basis
Preparation costs	Lump sum	No	In the event that a project application is selected by the programme, the programme pays a lump sum of 30.000 EUR to the lead partner.	Statistical data of Interreg IV.
Personnel costs	Standard scale of unit cost	No	The standard hourly rate for BE/NL employees is calculated by multiplying the monthly gross salary by a coefficient of 1.2%.	Statistical data and policy studies of BE/NL payroll data.
Personnel costs	Standard scale of unit cost	No	The standard hourly rate for BE/NL employees is lowered for non-employees to a coefficient of 0.7%.	Based on the EU assumption of 1720 hour/year: 12 (months) divided by 1720 = 0,7%.
Personnel costs	Standard scale of unit cost	Yes	The standard hourly rate for SME owners, as used in the Horizon 2020 programme, is implemented in the programme. This SCO is based upon fixed rates (BE: € 34,12 / NL: € 36,82)	Regulation (EU) 1303/2013: article 67 (5b); Commission Decision C(2013)8197.
Personnel costs	Flat rate	Yes	This flat rate comprises 20% of the eligible amount of direct costs (external expertise and services, equipment, infrastructure and buildings).	Regulation (EU) 1303/2013: article 68 (1).
Overhead	Flat rate	Yes	In case a beneficiary declares personnel costs, 15% of the eligible amount of personnel costs is added to the reimbursed amount as compensation for overhead costs.	Regulation (EU) 1303/2013, article 68 (1b).
Travel and accommodation	Flat rate	No	This flat rate is equal to 1.5% of the eligible amount of personnel costs and aims to cover expenses for travel and accommodation.	Statistical data of Interreg IV.
Costs other than staff costs	Flat rate	Yes	This flat rate is equal to 40% of the eligible amount of personnel costs and aims to cover remaining eligible costs.	Regulation (EU) 2018/1046 (Omnibus), article 272.

## Simplified cost options (2)

Cost section	Type of SCO	Description	Financial scope (relative to total amount included in payment claims until present, rough est. in %)
Preparation costs	Lump sum	In the event that a project application is selected by the programme, the programme pays a lump sum of 30.000 EUR to the lead partner.	± 1%
Personnel costs	Standard scale of unit cost	The standard hourly rate for BE/NL employees is calculated by multiplying the monthly gross salary by a coefficient of 1.2%.	± 55%
Personnel costs	Standard scale of unit cost	The standard hourly rate for BE/NL employees is lowered for non-employees to a coefficient of 0.7%.	< 1% *
Personnel costs	Standard scale of unit cost	The standard hourly rate for SME owners, as used in the Horizon 2020 programme, is implemented in the programme. This SCO is based upon fixed rates. (BE: € 34,12 / NL: € 36,82)	± 1%
Personnel costs	Flat rate	This flat rate comprises 20% of the eligible amount of direct costs (external expertise and services, equipment, infrastructure and buildings).	± 1%
Overhead	Flat rate	In case a beneficiary declares personnel costs, 15% of the eligible amount of personnel costs is added to the reimbursed amount as compensation for overhead costs.	± 10%
Travel and accommodation	Flat rate	This flat rate is equal to 1.5% of the eligible amount of personnel costs and aims to cover expenses for travel and accommodation.	< 1% *
Costs other than staff costs	Flat rate	This flat rate is equal to 40% of the eligible amount of personnel costs and aims to cover remaining eligible costs.	< 1% *

- Remaining 30% is due to real costs
- \* Recently implemented; limited N of operations

# Assessing project budgets (1)

- SSUC and lump sums: link with inputs/outputs (checked at implementation)
- Flat rates: no link
  - > free gift?

# Assessing project budgets (2)

“Assessing flat rate budgets is not so different from assessing real cost / SSUC budget.”

- > what are we willing to pay (WP level)?
- > avoid ERDF being trapped in projects!