



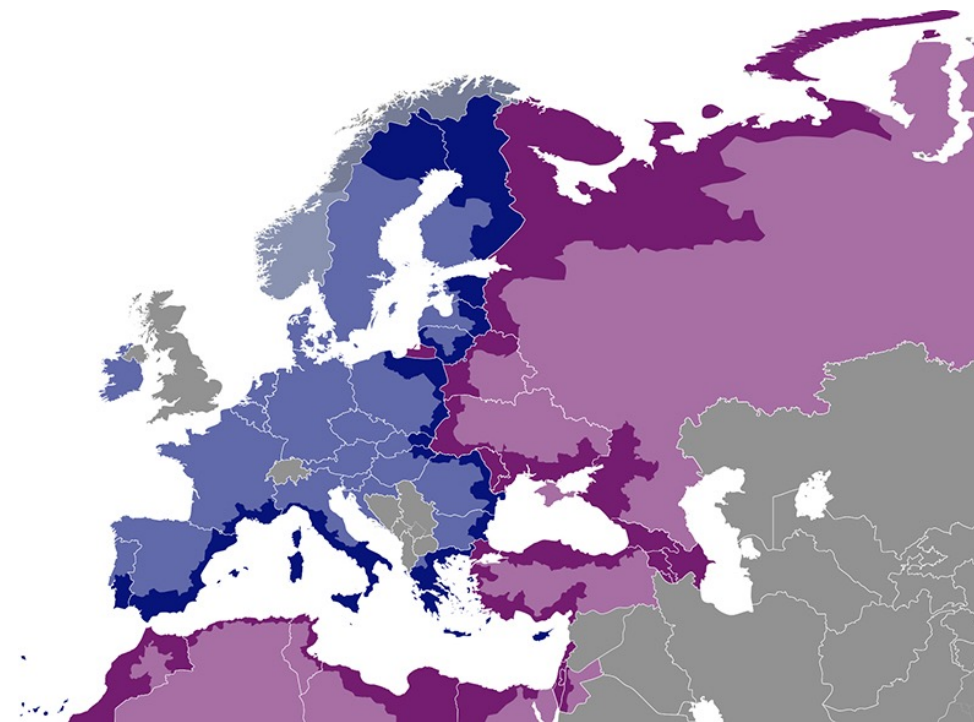
TESIM

Technical support to the implementation
and management of ENI CBC programmes

Programme-specific SCO in NEXT

Lab-group on simplified cost options

On-line, 15 September 2021



A project funded by the European Union



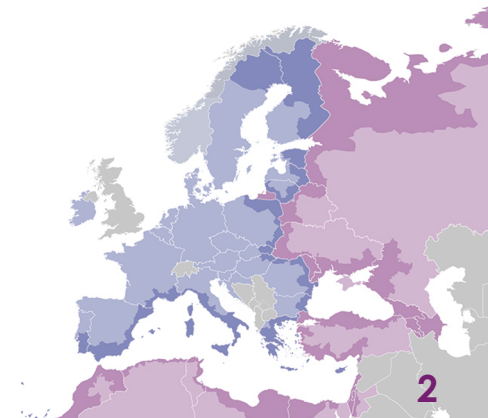
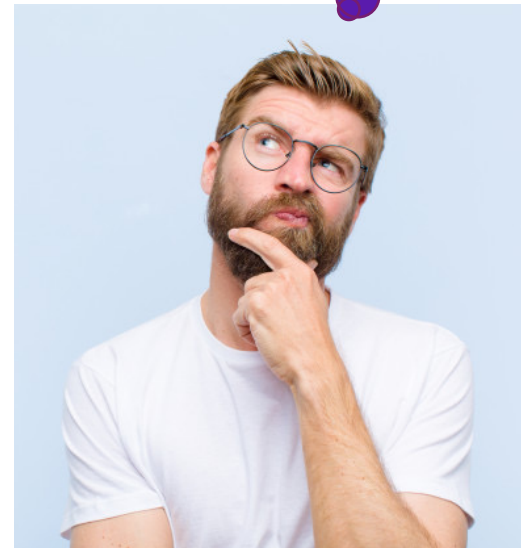
Implemented by a consortium led by



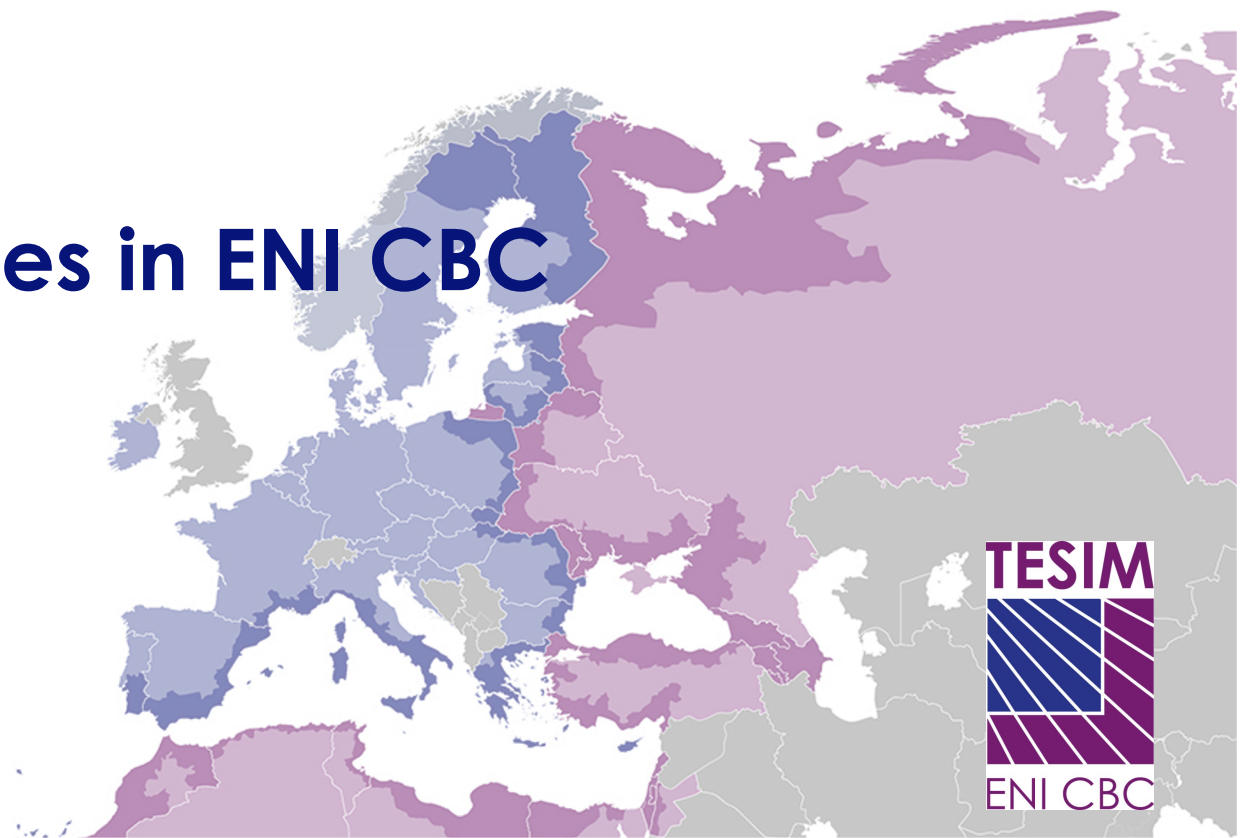
Fill-in the empty shelves?



I already chose the
off-the-shelf SCO
but, should I fill-in
the empty ones?



Practices in ENI CBC



Lump sums (in some programmes)

- Micro projects
- Part of projects under lump sums related to activities (project management costs; travel and subsistence costs)
- Project preparation costs

Flat rates

- Indirect costs for up to 7% of total direct eligible costs (except infrastructure) – **all programmes**

Unit costs

- N/A

Some conclusions from the use of SCO in Karelia (draft budget approach)

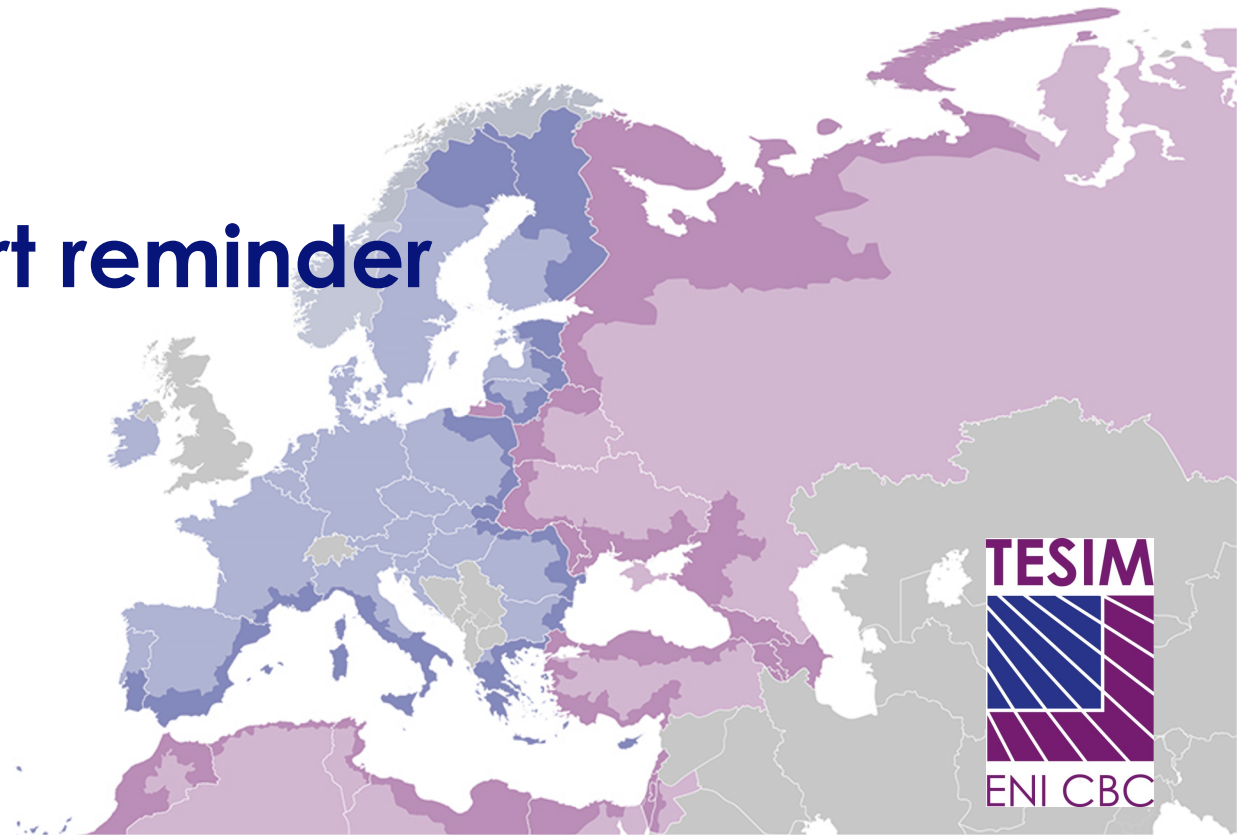


Micro projects in Karelia CBC Programme

- ❑ SCO lump sums used in microprojects could be cost efficient also for small regular projects;
- ❑ SCO lump sums has a clear benefit, as the definition of clear outputs improves the motivation of the beneficiaries to work towards them ;
- ❑ Financial management efforts focus on the contracting phase and the agreed calculations are not challenged during project implementation;
- ❑ Neither expenditure verification nor financial report needed;
- ❑ Applicants and beneficiaries need to be well trained to understand the logic behind SCOs;
- ❑ Application form should be adapted;
- ❑ The link between budget and activities was easy to establish during the contracting phase.



Short reminder



I. Appendix 1: what SCOs?

EU contribution to programmes (art.46 (c),(d),(e) CPR). Proposal to the COM in line with **Appendix 1- Annex V** (Art.88 CPR).

SCOs to be included:

SCOs for reimbursement by COM to MS

may be the same as SCOs applied at the level of the beneficiary.

SCOs not to be included:

SCOs defined by the MA to reimburse BE (articles 48-51)

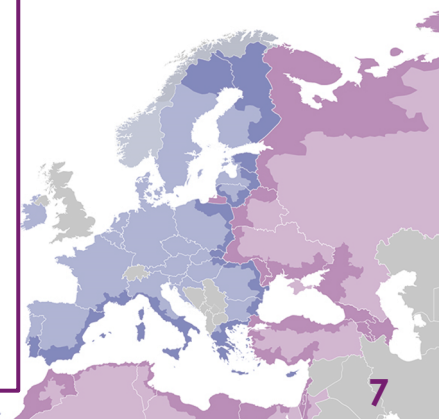
SCOs included in a delegated act

Off the shelf SCOs

Template used for SCO according to Art. 88 not to be used for SCO methodologies based on Article 48



***SCO TN meeting,
18 March**



Examples of type of programme-specific SCOs

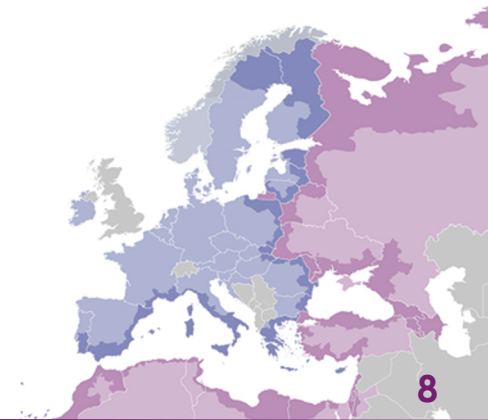
Lumps sum for
preparation

Unit costs for
staff

Unit cost per
participant per
event/training

Specific flat
rate (e.g., 25%
for admin costs)

Based on draft
budget
submitted by
applicants



Unit costs for events

Interact data

- Calculation of amount/day/participant

$$\frac{\text{Total amount of each event}}{\text{Number of participants}} = \text{price of each event for 1 participant}$$

$$\frac{\sum \text{amount of each event for 1 participant}}{\sum \text{of events (56)}} = 56.99\text{€}$$

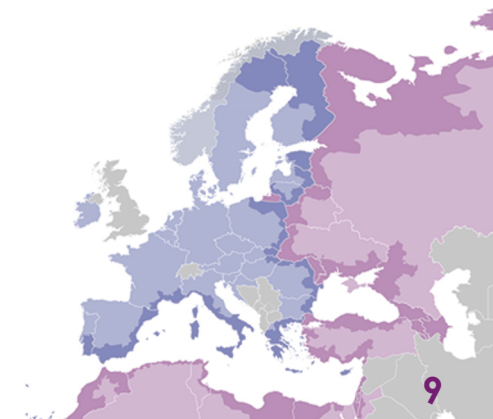
See all slides in:



**From theory to practice:
Implementation of SCOs**

03 March 2021 | Online, Zoom

[Interact](#) | [cooperation works](#) | [Library \(interact-eu.net\)](#)



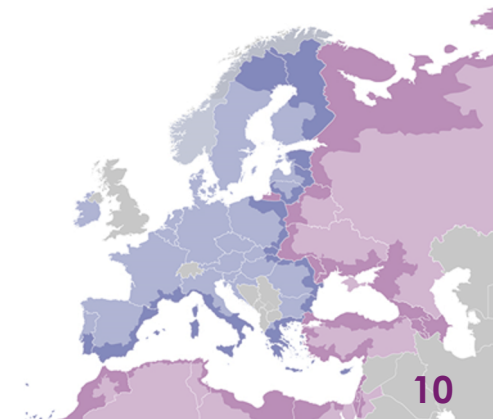
**A method to
arrive to the
SCO, but NOT
the SCO itself!**

Popular method in the ENI
CBC, expected to
continue in NEXT?

**Allows for individual
SCO approach on
case-by-case basis**

**More work than
programme-
specific or off-the-
shelf SCOs!**

**Consistency when
converting draft
budget to SCOs is
key!**





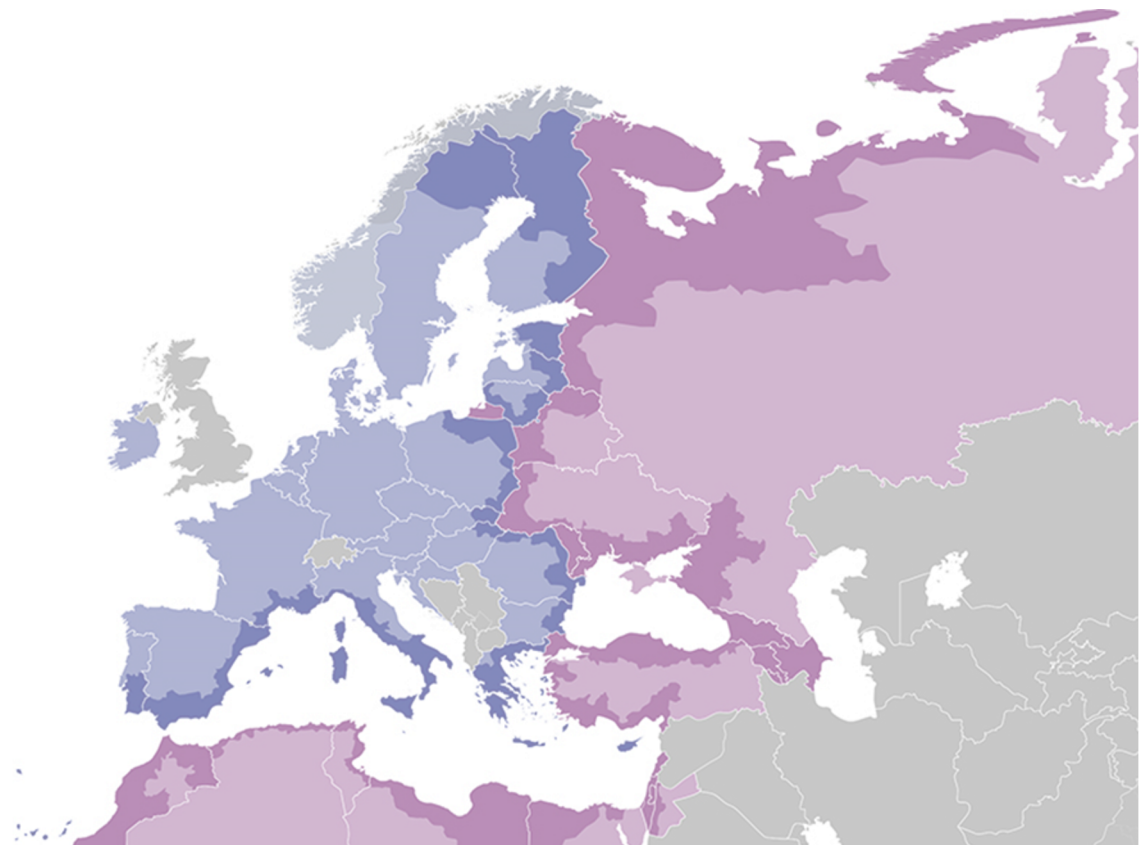
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Let's see a testimonial from



POLAND - RUSSIA
CROSS-BORDER
COOPERATION PROGRAMME



A project funded by the European Union



Implemented by a consortium led by:

