



Updated EC Guidance on SCO: presenting the key updates

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Reasons for adopting an updated Guidance on SCOs



Request from the Member States

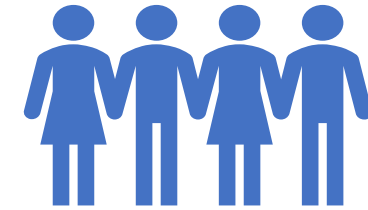
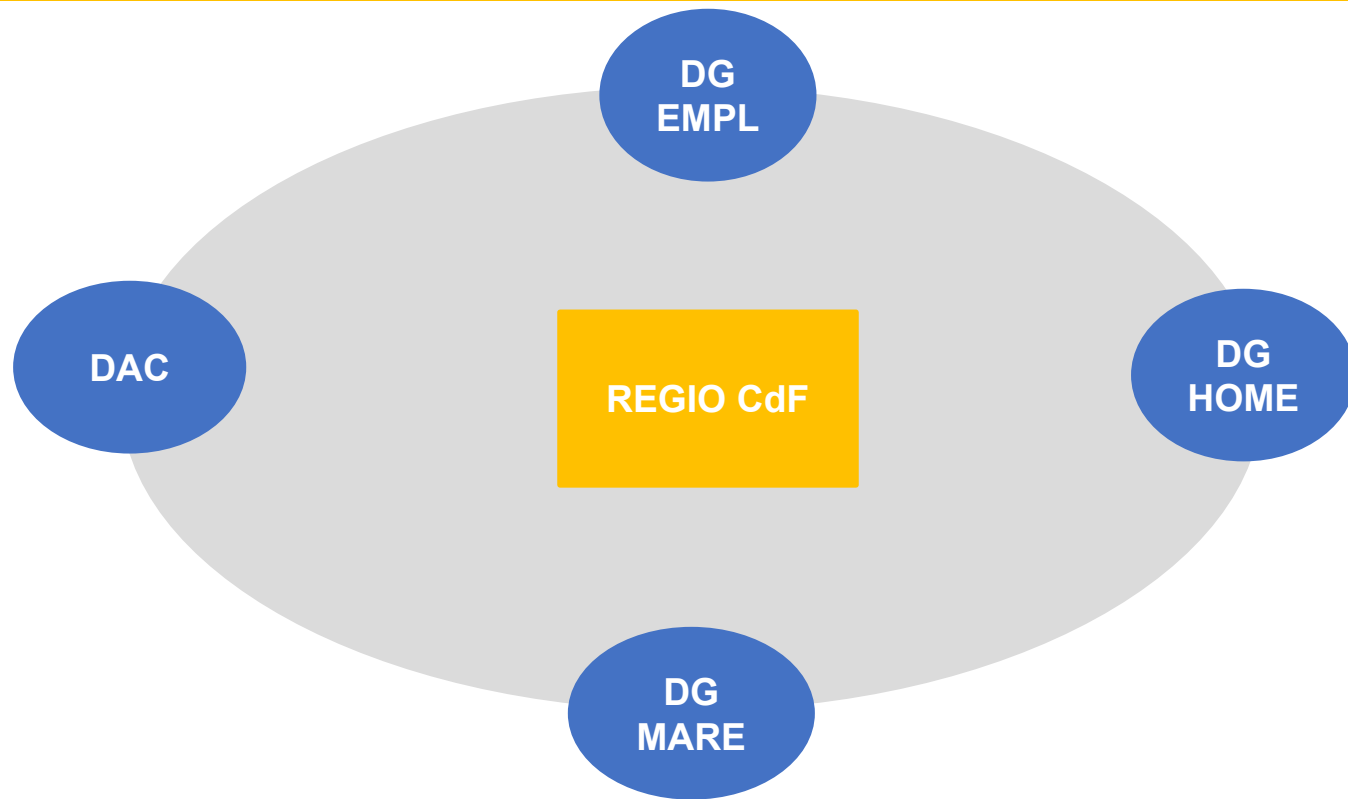


2021-2027 legislative framework with new provisions on SCOs



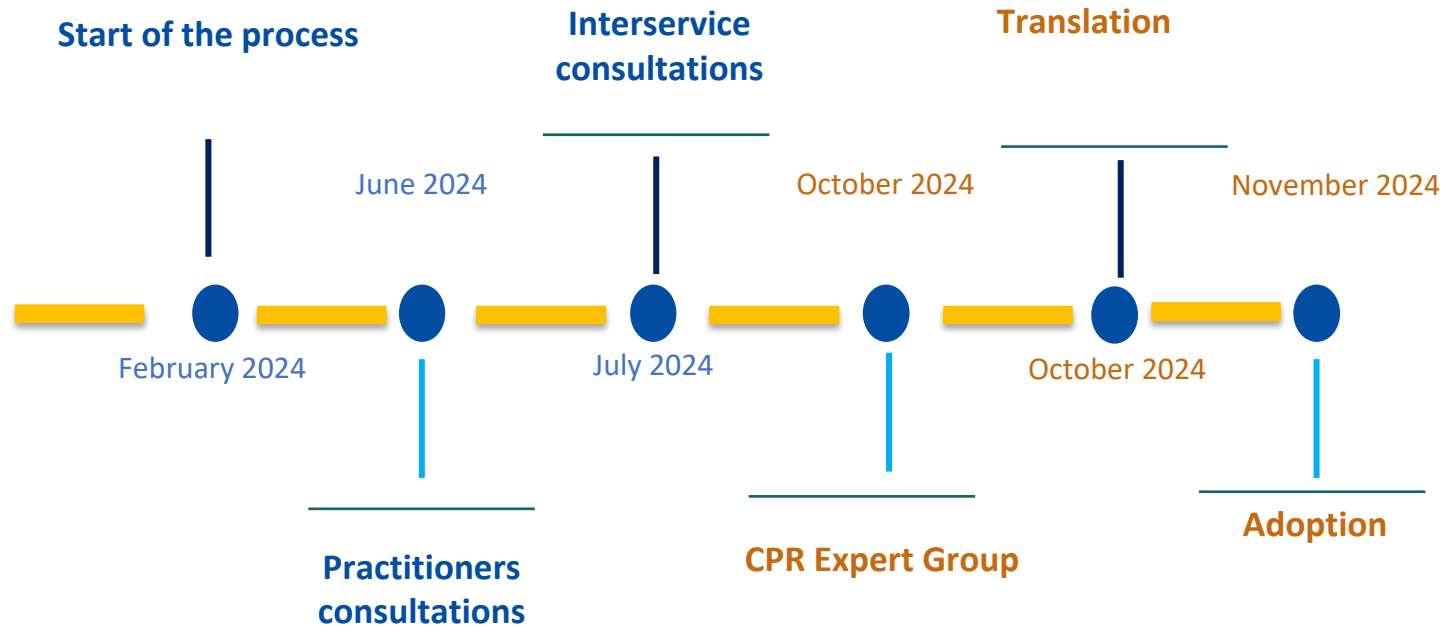
Several interpretation questions received & provided to Member States

Who is involved in revising the Guidance on SCOs?



Practitioners

Timeline for adoption



Structure of the revised Guidance Note

Chapter 1:
Introduction to
simplified cost options

Chapter 2: Types of
simplified cost options

Chapter 3: Setting
up simplified cost
options

Chapter 4:
Implementing
simplified cost
options

Chapter 5:
Horizontal principles

Chapter 6:
Management
verifications and
audit

Content of the Guidance Note

Chapter 1: Introduction to Simplified Cost Options

What are SCOs, why and when to use them

Different levels of reimbursement

Optional and mandatory use of SCOs

Chapter 2: Types of Simplified Cost Options

Overview of the different types of SCOs (flat rate, unit costs, lump sums)

Off-the shelf SCOs

Combination of SCOs

Content of the Guidance Note

Chapter 3: Setting up simplified cost options

Set up of SCOs *ex ante*

Methodologies

Procedural steps setting up upper level SCOs

Adjustment Methods

Chapter 4: Implementing simplified cost options

Currency used for SCOs established at 'upper level'

Application in time

Declaration of SCOs in payment applications

Use of SCOs from Commission delegated acts

Content of the Guidance Note

Chapter 5: Horizontal Principles

SCO used in procured operations

State aid

Cross-financing

Collection, storage and publication of data

SCOs and eligibility period

Chapter 6: Management verifications and audit

General approach

Verification of the SCO methodology and its application

Absence of double financing

Compliance with State aid rules

Potential errors or irregularities



Content of the Guidance Note

Annexes

Examples of SCOs

Appendix 1 of Annexes V, VI CPR

Examples of SCOs compatibility with State aid rules

Thank you



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