

**Overview on SCOs 2014-2020 and 2021-2027**

SCO-Type	Cost category	Description	legal reference 2014-2020 (after Omnibus)*	legal reference 2021-2027*	Comments
flat rate off-the-shelf	Administration costs	Up to 7% of eligible direct costs of an operation	--	Art. 54(a), CPR	Member State shall not be required to perform a calculation to determine the applicable rate
		Up to 15% of eligible direct staff costs of an operation	Art. 68(b), CPR	Art. 54(b), CPR Art. 40(2), ETC	Member State shall not be required to perform a calculation to determine the applicable rate
	Staff costs	Up to 20% of direct costs of an operation, unless operation includes contracts above EU public procurement thresholds for works <i>or supply or service</i>	Art.68a(1), CPR	Art. 55(1), CPR	Member State shall not be required to perform a calculation to determine the applicable rate  <i>(or supply or services for 2021-2027)</i>
		Up to 20% of direct costs of an operation	Art. 19, ETC	Art.39(3)(c), ETC	Member State shall not be required to perform a calculation to determine the applicable rate NB: no limitations in use if above threshold public procurement in operation
	all, excluding staff costs	Up to 40% of eligible direct staff costs of an operation	Art. 68b(1), CPR	Art. 56, CPR	- Member State shall not be required to perform a calculation to determine the applicable rate - Staff costs cannot be calculated as a flat rate (circular reference)
	Travel & accommodation	Up to 15% of the direct staff costs of an operation	--	Art. 41(5), ETC	Member State shall not be required to perform a calculation to determine the applicable rate
flat rate	Administration costs	Up to 25% of eligible direct cost of an operation	Art. 68(a), CPR	Art. 54(c), CPR	To be calculated in accordance with art. 48(2)(a), CPR (fair, equitable and verifiable calculation method etc.) OR "transfer" if already established by another MS for similar operation ( <b>AND beneficiary</b> for 2014-2020, for 2021-2027 only similar type of operation)
unit costs	Staff costs	1720h (latest documented annual gross employment costs divided by 1720h)	Art. 68a(2)(4), CPR	Art. 55(2)(a), CPR	- Pro-rata application & extrapolation possible - Total number of hours reported per year cannot exceed 1720h
unit costs	Staff costs	hourly rate (latest documented monthly gross employment costs divided by average monthly working hours)	--	Art. 55(2)(b), CPR	Total number of hours reported per month cannot exceed average monthly working hours
lump sums, flat rates, unit costs	all	<b>Individually set-up by programmes.</b> 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 <b>AND beneficiary</b> ; - 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 <b>AND beneficiary</b> ; - flat rates and specific methods established by or on the basis of this Regulation or the Fund-specific Regulations.	Art. 67(5), CPR	Art. 53(1) + (3) CPR	<b>AND beneficiary</b> - applicable for 2014-2020, for 2021-2027 the similarity is limited to type of operation
draft budget	all	draft budget established case-by-case and agreed ex ante by the body selecting the operation, if ERDF < EUR 100.000;	Art. 67(5)(aa), CPR	--	Attention: - change from €100 000 ERDF to €200.000 total cost - different threshold (€100.000) for small project funds (Interreg Regulation)
		draft budget established case-by-case and agreed ex ante by the body selecting the operation, if total costs < EUR 200.000 ;	--	Art. 53(3)(b), CPR	
		<b>Small project fund (SPF)-specific:</b> draft budget established case-by-case and agreed ex ante by the body selecting the project if total costs < EUR 100.000.	--	Art. 25(6), ETC	
mandatory use	all	for operations with ERDF < EUR 100.000 (unless State aid), shall be entirely financed by flat rates, unit costs or lump sums	Art. 67(2a), CPR	--	If flat rate used, category of costs to which flat rate is applied may be real costs
		for operations with total costs < EUR 200.000 (unless State aid), shall be entirely financed by flat rates, unit costs or lump sums	--	Art. 53(2), CPR	- Operations in area of innovation and research can be excluded, if monitoring committee agrees - If flat rate used, category of costs to which flat rate is applied may be real costs
		<b>Small project fund (SPF)-specific:</b> for small projects with public contribution, ERDF or external financing instrument < EUR 100.000 (unless State aid), shall be entirely financed by flat rates, unit costs or lump sums	--	Art. 25(6), ETC	If flat rate used, category of costs to which flat rate is applied may be real costs