



# **Use and intended use of simplified cost options in European Social Fund (ESF), European Regional Development Fund (ERDF), Cohesion Fund (CF) and European Agricultural Fund for Rural Development (EAFRD)**

Final Report – 27 March 2018

Contract: 2017CE16BAT050

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Study commissioned by Directorate-General for Regional and Urban Policy, European Commission. Brussels.

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Luxembourg: Publications Office of the European Union, 2018

ISBN: 978-92-79-82814-0

doi: 10.2776/367220

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## **ACRONYMS**

CF: Cohesion Fund

CLLD: Community-led local development

CPR: Common Provisions Regulation (Reg. 1303/2013)

EAFRD: European Agricultural Fund for Rural Development (Reg. 1305/2013)

ERDF: European Regional Development Fund

ESF: European Social Fund

JAP: Joint Action Plan

MA: Managing Authority

MS: Member State

OP: Operational Programme

RDP: Rural Development Programme

SCO: Simplified Cost Options

SSUC: Standard Scales of Unit Costs

YEI: Young Employment Initiative



## **ABSTRACT**

This study assesses the use and intended use of Simplified Cost Options (SCOs) across Member States (MS) and ESI Funds<sup>1</sup>. The study is based on an online survey carried out between September and October 2017 of all EAFRD, ESF and ERDF-CF Managing Authorities (MAs), including MAs of multi fund programmes. The study reflects MAs' opinions and uses the data MA have provided.

The study shows that between 2014 and 2017 the large majority of ESIF MAs used SCOs (64% of EAFRD Rural Development Programmes (RDPs), 73% of ERDF-CF Operational Programmes (OPs) and 95% of ESF OPs). In terms of projects, the number of projects using SCO is 19% for EAFRD, 65% for ESF, 50% for ERDF and 25% for CF. SCOs are expected to be used even more as from 2018. It is expected that at the end of the programming period SCOs will cover approximately 33% of ESF, 2% of EAFRD and 4% of ERDF-CF budget. In the case of ERDF-CF, the use of SCO is higher for ETC programmes.

Overall, more developed regions show a greater use of SCOs than less developed regions (for more developed regions 11% of ERDF/CF budget and 58% of ESF budget are expected to be covered by SCOs).

Flat rates and SSUC are largely used under EAFRD and ESF, while in the case of ERDF/CF the MAs mainly use flat rates.

The study shows that under all funds SCOs are often used in projects/operations supporting education, training and innovation.

Omnibus changes are perceived as positive and a significant part of respondents say that they would use additional simplification measures when the Omnibus proposal is approved (27% of EAFRD MAs, 49% of ESF MAs, 41% of ERDF/CF would use additional financing simplification measures).

The majority of ESI Fund MAs highlight the need for further support to help improve the use of SCOs. Key recommendations are to increase the number of EU and national level SCOs, to support exchanges of experience and practice and to promote collaboration between MAs and Audit Authorities (or Certification Bodies).

All amounts presented in the report refer to total public contribution (and not only to EU contribution). Even if the report refers to EAFRD, ESF and ERDF to keep it short, it should be understood that it refers always to the EU + public contribution.

## **KEY WORDS**

Simplified cost option; SCOs; Simplification; Administrative costs; Administrative burdens; Flat rate; Standard scales of unit costs; SSUC; Lump sums; Audit; Omnibus proposal; Off-the-shelf; EAFRD; ERDF-CF; ESF; ETC; JAP

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<sup>1</sup> ERDF/CF, EAFRD, ESF

## **EXECUTIVE SUMMARY**

### ***EAFRD***

EAFRD MAs from 70 of 115 RDPs in 23 Member States replied to the survey. These cover 70% of the total EAFRD budget (including EAFRD and national co-financing) for 2014-2020. Key findings from the survey are detailed below.

### ***The uptake of SCO in 2014-2020***

SCO are currently used by 64% of EAFRD RDPs. Usage is expected to increase slightly with some MAs not currently using SCOs planning to define and use them starting from 2018. At the end of the current programming period some 76% of EAFRD RDPs should have used SCOs (24% do not expect to use SCOs).

On average SCOs are used in 19% of EAFRD projects. At EU level about 2% of the EAFRD budget is expected to be covered by SCOs at the end of the programming period. Figures for the number of projects using SCOs and the budget covered by them do not include IACS measures (i.e. payments per hectare or per livestock unit set out in the Regulation) nor other measures reimbursed using fund specific SCOs (i.e. business start-up, producer groups support, etc.).

### **Reasons for taking up, or not taking up SCOs**

Reducing administrative burden, simplification of the compliance check and reduction of administrative burden for beneficiaries are key reasons for using SCOs.

MAs who have not used SCOs generally consider that they require too much investment to set up and implementation is still surrounded by legal uncertainty.

### **Types of SCOs**

The most widely used is currently Standard scales of unit costs (SSUC). RDP MAs broadly define their own SSUC based on a fair, equitable and verifiable calculation method, per Art. 67(5)(a) CPR.

Flat rates are used by half the RDPs taking up SCOs (especially indirect costs up to 15% of direct staff costs – Art. 68(1)(b) CPR). However, flat rates are a small proportion of funding being declared as SCOs since they are applied to real costs and consequently cover only part of operational costs.

The use of SCOs is expected to increase slightly from 2018 until the end of the current programming period. Most RDPs intending to use new SCOs will define their own SSUCs based on a fair, equitable and verifiable calculation method.

### **Types of operations and costs covered by SCOs**

SCOs are mainly used for projects under measures 1, 8, 16 and 19. SCOs are significant under sub measures 1.1, 1.2, 16.1 and 19.3. For these the most generally used type of SCO is flat rates; the only exception is sub measure 1.1 where SSUC are used more.

### **Involvement of certification bodies**

Certification bodies were involved ex-ante in designing or carrying out an ex-ante validation of 11% of SCOs used by RDPs.

After implementation, certification bodies audited 16% of SCOs and made observations on more than half the cases (9% of EAFRD RDPs). These observations note ineligible

expenditure for only 2% of EAFRD RDPs already using SCOs, while for 5% of RDPs the observations resulted in a redesign of the SCOs.

### **Opinions on Omnibus proposal**

EAFRD MAs seem to have some interest in additional simplification measures presented in the Omnibus proposal. Just under 30% of survey respondents said they would use additional simplification measures if the Omnibus proposal is approved.

### **Support and recommendations**

The great majority of EAFRD MAs already using SCOs need further support. MAs underline their need for training sessions and working groups to share information and knowledge on actual use and controls.

Key recommendations are:

- More off-the shelf solutions, and improving existing off-the-shelf SCOs by removing the "up to" condition.
- Ex ante validation of calculation methodologies
- Harmonised rules across different funds for SCOs covering similar actions/costs.
- Develop exchanges of information and practice on SCOs in EAFRD.

## **ERDF-CF**

For ERDF-CF there were replies from 27 Member States, covering 208 of 295 OPs and 77% of the total ERDF-CF budget (including ERDF-CF, national and private) for 2014-2020. Key findings from the survey are detailed below.

### ***The uptake of SCOs in 2014-2020***

SCOs are currently used by 73% of ERDF-CF OPs (67% of "mainstream" programmes and 90% of ETC programmes). SCOs are expected to be used slightly more by the end of the programming period with some MAs not currently using SCOs planning to define and use them starting as from 2018. It is expected that at the end of the current programming period some 78% of ERDF-CF programmes will have used SCOs (against 22% who do not expect to use SCOs). It is expected that at the end of the current programming period some 92% of ETC programmes will have used SCOs.

On average SCOs are used in 50% of ERDF projects.

At EU level some 4% of ERDF-CF budget is expected to be covered by SCOs at the end of the current programming period. The use of SCOs vary strongly between Member States. "Mainstream" programmes in more developed regions and ETC programmes are expected to use SCOs more (respectively 11% and 17%) of the budget at the end of the current programming period).

### ***Reasons for taking up, or not taking up SCO***

The key reasons for using SCOs are; (i) Reducing administrative burden, (ii) simplification of the compliance check and; (iii) reduction of administrative burden.

MAs who have not used SCOs, generally consider them unsuitable for their programmes or justify their choice with concerns over risks of systemic impact from miscalculation and the work needed to design the SCOs system. The greater use in more developed regions could highlight the need to increase administrative capacity in some authorities. The administrative capacity may be limiting or slowing the uptake of SCOs.

Key reasons limiting the use of SCOs in terms of budget coverage are:

- SCOs are not always mandatory for all project beneficiaries (i.e. 69% of ERDF-CF OPs using SCOs make these mandatory for all project beneficiaries; for ETC programmes this is 54%). Therefore, SCOs are often proposed as an option and beneficiaries can decide to use them or not.
- The "weight" of fully publicly procured operations. In several cases (e.g. BG, ES, GR, HR; LU) the amount of fully publicly procured operations is particularly high and thus limits the possibility of using SCOs.
- Flat rate financing is used extensively but unlike SSUC and lump sums, this cannot cover the whole budget of the operations.

### ***Types of SCOs used***

Member States mainly use flat rate financing (98% of ERDF-CF OPs implementing SCOs) while only 30% use SSUC and 19% lump sums. Flat rates are largely used by both "mainstream" and ETC programmes (98% in both cases). The use of SSUC is higher in "mainstream" programmes (37% of MAs using SCOs against 13% for ETC). Lump sums are used more by ETC programmes (45% of MAs using SCOs, against 8% for "mainstream" programmes).

## **Type of operations and costs covered by SCOs**

SCOs are frequently used in projects/programmes to support research and development, business development and in technical assistance projects (for both ETC and "mainstream" programmes).

For ERDF, the share of costs covered by SCOs varies from 30% (for projects/programmes supporting institutional capacity and efficient public administration) to 4% (for investments in housing).

Their main use in both ETC and "mainstream" programmes is to cover personnel costs.

## **Types of beneficiaries**

SCOs are used in projects involving all types of beneficiaries. Almost 90% of projects using SCOs involve public administration and other state organisations such as universities and research centres. Enterprises and NGOs also benefit with more than 75% of projects using SCOs involving non-public actors.

## **Involvement of Audit Authorities**

Audit Authorities helped design or carried out an ex-ante validation of the SCOs for about 33% of ERDF-CF OPs. They audited 27% of SCOs and made observations on 5% of ERDF-CF OP programmes. These observations note minor amounts of ineligible expenditure for only 3% of ERDF-CF OPs already using SCOs, while for 3% of OPs they resulted in a redesign of the SCOs.

## **Opinions on Omnibus proposal**

If the Omnibus proposal is approved, 40% of respondents would use additional off-the-shelf flat rates, in particular applying a flat rate up to 40% of eligible direct staff costs to calculate other eligible costs. 42% of non-ETC MAs are interested in extending the framework option provided under Art. 19 ETC to non-ETC.

Approximately 10% of respondents are interested in proposals for additional SCOs for "small operations" (operations with public support of less than EUR 100 000). These options would impact some 16% of ERDF and 6% of CF OPs (i.e. from the survey at EU level, 16% of ERDF operations are for less than EUR 100 000).

## **Use of JAP**

Some 8% of respondents intend to use JAP. The process of elaboration and approval is considered burdensome and complex by almost half of the survey respondents. Most respondents consider that similar results could be achieved with SSUC that are generally perceived as less burdensome.

## **Support needed and recommendations**

Approximately half of ERDF-CF MAs already using SCOs need further support. MAs underline the importance of "sharing practices and concrete examples" on design, implementation and auditing ("outcomes of actual audits").

Key recommendations are to:

- Establish more EU Level SCOs, established and adopted by the Commission and valid for all MS. EU Level SCOs could also be jointly developed by the Commission and the MS (which could provide data to set up the calculation methodology).
- Harmonise provisions across EU Funds and Programmes and enhance the possibility to use SCOs for similar operations and beneficiaries.
- Promote and support exchanges of experience and practice at EU level between MS, particularly among practitioners (e.g. Thematic Network on Simplification).
- Promote collaboration between MAs and Audit Authorities at national level.

- For ETC, several OPs underline that the percentage proposed in Art.19 ETC Reg. is not adequate for the types of projects to be funded (i.e. "20% of direct costs is too low to cover the staff costs").

## **ESF**

For ESF, there were replies from 27 Member States, covering 145 of 187 OPs and 84% of the total ESF budget (including ESF, national and private) for 2014-2020. Key findings from the survey are detailed below.

SCOs are currently used by 95% of ESF OPs. Some MAs not currently using SCOs are planning to define and use SCOs from 2018. At the end of the current programming period approximately 97% of ESF OPs should have used SCOs (with only 3% not using). Some 33% of ESF OPs costs are expected to be covered by SCOs, which confirms the 2016 data. More developed regions and transition regions are expected to achieve the target of 50% of costs under SCOs.

The large majority of ESF projects are fully or partially implemented through SCOs, so most ESF beneficiaries are benefiting from them.

### **Reasons for taking up, or not taking up SCOs**

Reducing administrative burden and simplification of the compliance check are considered very important by more than 60% of respondents and important by another 20%.

Legal uncertainty and the investment needed to design SCOs are key reasons for the 5% of respondents not using them.

Fully publicly procured operations do not seem to limit the use of SCOs, apart from a small number of MS (FR and UK in particular).

### **Types of SCOs used**

Flat rate financing is currently the most widely used type of SCOs. ESF MAs use off-the-shelf solutions under the regulation (especially indirect costs up to 15% of direct staff costs – Art. 68(1)(b) CPR and other eligible costs up to 40% of eligible direct staff costs - Art. 14(2) ESF). Flat rates are used relatively little since they are applied to real costs and consequently cover only part of the operational costs.

Although used less often than flat rates, SSUCs cover more than half the payments declared under SCOs. SSUC seems to speed up payment flows.

Most ESF OPs already use SSUC and more are expected to from 2018. Most OPs using or intending to use SSUCs base them on a fair, equitable and verifiable calculation method under Art. 67(5)(a) CPR.

### **Types of operations and costs covered by SCOs**

SCOs are frequently used to cover training for the unemployed or employed (72% of ESF OPs already use SCOs), education programmes/projects (57%) and social inclusion programmes/projects (59%).

About 50% of operational costs are covered by SCOs.

SCOs are mainly used for direct staff costs and indirect costs.

At EU level, 16% of ESF operations are below EUR 50 000 of public support. For "small operations", flat rates are used most (by 87% of ESF OPs with operations below EUR 50 000 of public support) followed by SSUC (67%) and lump sums (47%).

### **Involvement of Audit Authorities**

Audit Authorities were involved in the design or carried out an ex-ante validation of the SCOs for about 36% of ESF OPs. The percentage of audits on SCOs is similar (35%). Auditors made observations on 10% of implemented SCOs, but only 3% led to ineligible expenditure.

### **Opinions on Omnibus proposal**

If the Omnibus proposal is approved, more than one third of respondents would use additional off-the-shelf flat rates; 26% of respondents would adopt lump sums with public support above EUR 100 000 (which were not allowed previously).

Increasing the threshold currently established under Art. 14(4) would impact about 28% of ESF operations.

### **Use of JAP**

Only 5% of respondents intend to use JAP. The process of elaboration and approval is considered burdensome and complex by almost 60% of survey respondents. Most respondents consider that similar results could be achieved with less burdensome tools such as SSUC.

### **Support needed and recommendations**

Approximately half the ESF MAs already using SCOs need further support. MAs underline the importance of more opportunities to share "real and practical examples".

Key recommendations are to:

increase the number of SCOs defined at EU and national levels;  
simplify elaboration and approval under Article 14(1).



## LESSONS LEARNT

Study phase and challenge	Solution applied	Recommendation for future surveys
<p><u>Set up phase:</u></p> <ul style="list-style-type: none"> <li>☞ lists of contacts provided by the EC but in some cases did not include the full contact details of the MA and of the persons in charge of the management of SCO.</li> </ul>	<p>National experts were asked to check the lists provided by the EC and, if needed, to direct contact on phone the MA to collect new contacts.</p>	<p>Better capitalise the already existing networks on SCO (e.g. to contact the network for receiving the list of persons in charge of the management of SCO in the different MS).</p>
<p><u>Implementation of survey:</u></p> <ul style="list-style-type: none"> <li>☞ lack of replies (due to difficulties in obtaining the requested data, technical problems)</li> </ul>	<p>Set up of dynamic and user friendly e-survey platform.</p> <p>National experts and IT team were always available to solve any issue in filling in the survey.</p> <p>National experts were asked contact on phone the respondents to motivate and support them.</p> <p>EC officers sent reminders to the respondents.</p>	<p>Quality of the e-survey, presence of a network of national experts and reminders from EC services are key factors for ensuring high response rate.</p> <p>Make a team of IT experts available to solve within a short time technical problems.</p> <p>Simplify the questionnaire; in particular reduce the number of quantitative data to be provided.</p>
<p><u>Analysis of the data:</u></p> <ul style="list-style-type: none"> <li>☞ inconsistency of data on payments and on expenditures covered by SCO.</li> </ul>	<p>National experts have re-contacted the respondents in order to check the consistency of the data.</p>	<p>Simplify the questionnaire; in particular reduce the number of quantitative data to be provided (e.g. focus only on expenditure to be covered rather than both on payments and expenditure).</p>
<ul style="list-style-type: none"> <li>☞ inconsistency of data on payments and on expenditures covered by SCO under EAFRD (i.e. IACS measure were included in data provided by some respondents.</li> </ul>		<p>Better highlight in the questionnaire and in the e-survey platform that IACS measures should not be considered.</p>

## INTRODUCTION

This report assesses the use of Simplified Cost Options (SCOs) across Member States (MS) and ESI Funds.

The report is organised as follows:

- Chapter 1 illustrates survey methodology and key issues for data collection;
- Chapter 2 assesses the data and provides findings for EAFRD;
- Chapter 3 assesses the data and provides findings for ERDF-CF;
- Chapter 4 assesses the data and provides findings for ESF.

## 1. SURVEY METHODOLOGY

All data in this report is based on an online survey of ESIF Managing Authorities (MAs). The survey was sent to all ESF, ERDF-CF and EAFRD MAs, including MAs of multi fund programmes, on 4 September 2017 with a deadline for replies of 29 September.

To increase the response rate, the deadline was postponed to 20 October for ESF MAs and to 31 October for ERDF and EAFRD MAs.

Data was checked for consistency. If needed, respondents were contacted by national experts (or directly by the core team) and questionnaires were completed with consistent data. Where respondents declared that they were unable to provide consistent amounts, these amounts were removed from the database.

As an example, some ESIF MAs<sup>2</sup> declared to have implemented SCOs but estimated "0 €" as the expenditure expected to be declared during the entire programming period. These MAs were contacted by national experts but were not able to provide consistent amounts. To ensure consistency in the analysis of costs declared under SCOs (see ratio between the cost to be declared under SCOs and total Operational Programmes – OPs - budget) Table 3, Table 32 and Table 17 exclude responses from MAs unable to provide consistent amounts.

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<sup>2</sup> E.g. see replies from: ESF/ERDF/YEI; 2014FR16M0OP004 Champagne-Ardenne ERDF/ESF/YEI; 2014FR16M0OP012 Nord-Pas de Calais ERDF/ESF/YEI; 2014FR16M2OP002 Bourgogne ERDF/ESF; 2014FR16M2OP005 Franche-Comté et Jura ERDF/ESF; 2014HU16M2OP002 Competitive Central-Hungary ERDF/ESF; 2014PT16M2OP001 Norte ERDF/ESF; 2014FR16M2OP009 Poitou-Charentes ERDF/ESF; 2014IT16M2OP004 Metropolitan Cities - ERDF/ESF; 2014PT16M2OP003 Alentejo ERDF/ESF.

## 2. ASSESSMENT OF DATA AND FINDINGS FOR EAFRD

The table below presents EAFRD RDPs replies. The last column gives an insight into the coverage of the study.

As highlighted in the table, there were replies from 23 Member States, covering 70 of 115 RDPs and 70% of the total budget (including EAFRD and national co-financing) allocated to EAFRD from 2014-2020.

**Table 1 – EAFRD – coverage per Member State**

<b>MS</b>	<b>Surveys completed</b>	<b>Share of funding</b>
AT	1/1	100%
BE	0/2	0%
BG	0/1	0%
CY	1/1	100%
CZ	1/1	100%
DE	6/14	31.3%
DK	1/1	100%
EE	1/1	100%
ES	11/18	63.4%
FI	2/2	100%
FR	15/29	50.3%
GR	1/1	100%
HR	1/1	100%
HU	0/1	0%
IE	1/1	100%
IT	15/23	61.1%
LT	1/1	100%
LU	1/1	100%
LV	1/1	100%
MT	1/1	100%
NL	0/1	0%
PL	1/1	100%
PT	3/3	100%
RO	1/1	100%
SE	0/1	0%
SI	1/1	100%
SK	1/1	100%
UK	2/4	77.5%
<b>Total</b>	<b>70/115</b>	<b>70.7%</b>

### 2.1. Uptake of SCOs in 2014-2020

Survey data show that 64% of EAFRD programmes are using SCOs for non IACS measures (i.e. not considering SSUC and lump sums set out in the EAFRD Regulation, e.g. per hectare or per livestock unit, business start-up support - M6 - and support for setting up producer groups - M9).

The use of SCOs is expected to increase with approximately one third of EAFRD MAs planning to define and use additional SCOs from 2018 (see Table 2), these include MAs not already using SCOs. The percentage of RDPs using SCOs should increase to 76%.

**Table 2 – EAFRD RDPs using SCOs**

	Already using SCOs	Using SCOs by the end of the programming period
<b>EAFRD RDPs</b>	<b>64%</b>	<b>76%</b>

At EU level some 2% of the EAFRD budget is expected to be declared under SCOs over the programming period (1.9% under existing SCOs; 0.1% under new SCOs). As shown in Table 3, estimated costs to be declared under SCOs (for non IACS measures) vary strongly between MS (21.3% in Denmark, 12.5% in Portugal, 0% in Czech Republic and Ireland). Overall, 19% of EAFRD projects are implemented through SCOs.

**Table 3 - EAFRD RDP costs to be declared under SCOs (total public contribution)**

MS	Existing SCOs		SCOs not yet in place (current legal framework)		Total	
	% covered	Amount	% covered	Amount	% covered	Amount
AT	N/A	N/A	N/A	N/A	N/A	N/A
BE	N/A	N/A	N/A	N/A	N/A	N/A
BG	N/A	N/A	N/A	N/A	N/A	N/A
CY	4.1%	€ 10 000 000	0.0%	€ 0	4.1%	€ 10 000 000
CZ	0.0%	€ 0	0.0%	€ 0	0.0%	€ 0
DE	0.2%	€ 6 500 000	0.0%	€ 400 000	0.2%	€ 6 900 000
DK	21.3%	€ 252 970 000	0.0%	€ 0	21.3%	€ 252 970 000
EE	6.9%	€ 69 000 000	0.0%	€ 0	6.9%	€ 69 000 000
ES	5.5%	€ 419 183 000	0.1%	€ 8 000 000	5.6%	€ 427 183 000
FI	0.7%	€ 40 000 000	0.01%	€ 200 000	0.7%	€ 40 200 000
FR	0.7%	€ 64 207 000	0.1%	€ 5 372 000	0.8%	€ 69 579 000
GR	0.2%	€ 10 195 000	0.3%	€ 17 000 000	0.5%	€ 27 195 000
HR	2.5%	€ 58 442 000	1.5%	€ 35 016 000	3.9%	€ 93 458 000
HU	N/A	N/A	N/A	N/A	N/A	N/A
IE	0.0%	€ 0	0.0%	€ 0	0.0%	€ 0
IT	2.4%	€ 305 379 000	0.4%	€ 45 700 000	2.7%	€ 351 079 000
LT	0.0%	€ 0	N/A	N/A	0.0%	€ 0
LU	0.0%	€ 0	0.0%	€ 0	0.0%	€ 0
LV	N/A	N/A	0.0%	€ 0	0.0%	€ 0
MT	0.0%	€ 0	0.8%	€ 1 000 000	0.8%	€ 1 000 000
NL	N/A	N/A	N/A	N/A	N/A	N/A
PL	1.0%	€ 130 709 000	0.0%	€ 0	1.0%	€ 130 709 000
PT	12.5%	€ 591 000 000	0.0%	€ 283 000	12.5%	€ 591 283 000
RO	N/A	N/A	N/A	N/A	N/A	N/A
SE	N/A	N/A	N/A	N/A	N/A	N/A
SI	0.0%	€ 0	1.6%	€ 17 900 000	1.6%	€ 17 900 000
SK	N/A	N/A	0.0%	€ 0	0.0%	€ 0
UK	0.03%	€ 1 300 000	0.0%	€ 60 000	0.03%	€ 1 360 000
<b>Tot</b>	<b>1.9%</b>	<b>€ 1 958 885 000</b>	<b>0.1%</b>	<b>€ 130 931 000</b>	<b>2.0%</b>	<b>€ 2 089 816 000</b>

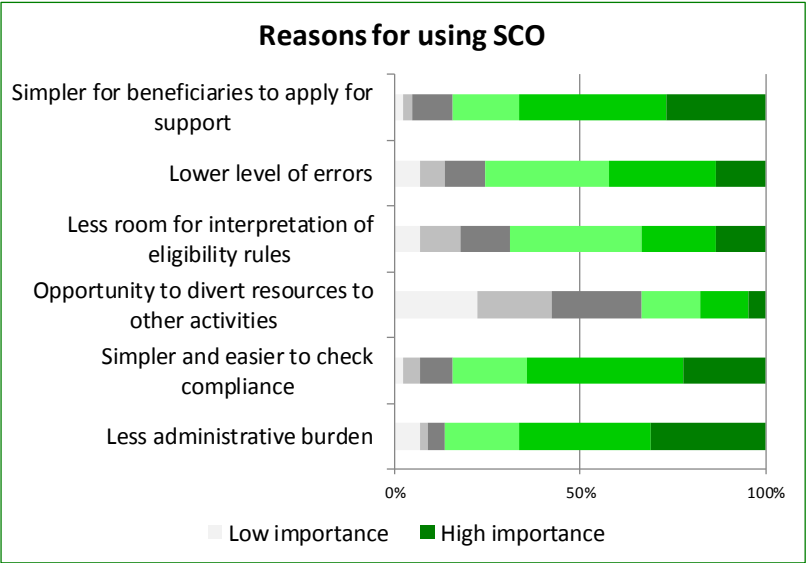
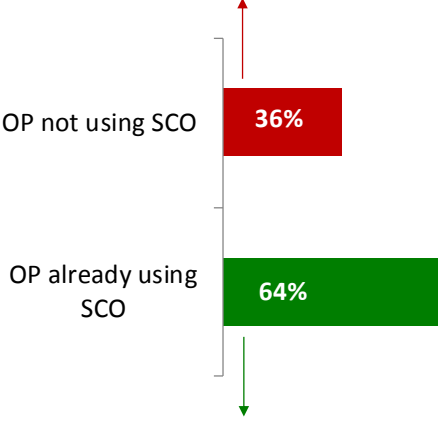
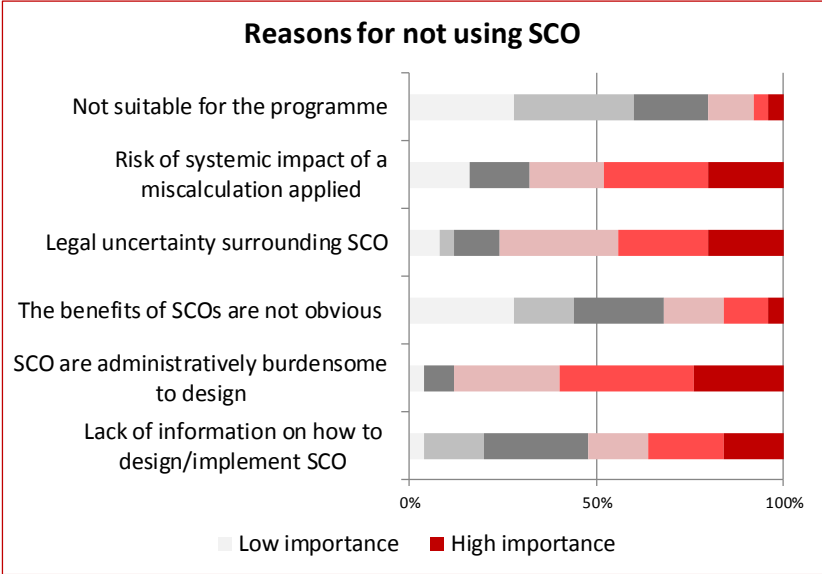
## 2.2. Reasons for taking up, or not taking up SCOs

As highlighted in the previous chapter some 64% of EAFRD RDPs already use SCOs.

Key reasons are a reduction in administrative burden, simpler compliance checks and simplification for beneficiaries (all these reasons are considered important by more than 80% of respondents).

Approximately 80% of respondents not using SCOs consider legal uncertainty and investments needed to design SCOs as key reasons for not using them.

**Figure 1 EAFRD Reasons for using and not using SCOs**



## 2.3. Types of SCOs used

### 2.3.1. SCOs already used

MSs mainly use SSUC (64% of EAFRD RDPs implementing SCOs) and flat rates (51% of EAFRD RDPs implementing SCOs) while only 27% use lump sums.

As highlighted in Table 4, 71% of payments to beneficiaries under SCOs from the start of the current programming period to the end of 2017 should use SSUC. For SCOs sub-types it is interesting to note that flat rate financing is widespread but covers only 2% of payments to beneficiaries under SCOs. This is because they are applied to real costs and consequently cover only part of the total costs of operations (i.e. up to 15% or up to 25%, depending on type of flat rate applied).

**Table 4 - EAFRD SCOs currently used and payments to beneficiaries to the end of 2017 (total public contribution)**

Type of SCO	% <sup>3</sup> of RDPs using SCOs	Paid to beneficiaries	% of payments under SCOs
Flat rate financing	51%	€ 37 245 000	2%
SSUC	64%	€ 1 097 610 000	71%
Lump sums	27%	€ 411 396 000	27%

It is also interesting to note that, of EAFRD RDPs implementing SCOs:

- 64% define their own SSUC based on a fair, equitable and verifiable calculation method, per Art. 67(5)(a) CPR. This covers 69% of expenditure paid to beneficiaries under SCOs by end 2017.
- 38% use off-the shelf solutions provided by Art. 68(1)(b) CPR (indirect costs up to 15% of direct staff costs).

**Table 5 - EAFRD Use of SCO sub-types and payments to beneficiaries to end 2017 (total public contribution)**

SCO type	SCO sub-type	% of RDPs using SCOs	Paid to beneficiaries	% of payments made under SCOs
Flat rate	Indirect costs up to 25% of direct costs	9%	€ 26 000 000	1.7%
	Indirect costs up to 15% of direct staff costs	38%	€ 8 660 000	0.6%
	Indirect costs based on existing methods (Art 68(1)(c) CPR)	2%	N/A	N/A
	Specific methods for determining amounts established in accordance with the Fund-specific rules (see Art. 67(5)(e) CPR)	4%	€ 2 500 000	0%
	Other fair and equitable methods	4%	€ 85 000	0%
	Indirect costs up to 25% of direct costs	9%	€ 26 000 000	1.7%
	Indirect costs up to 15% of direct staff costs	38%	€ 8 660 000	0.6%
SSUC	Based on a fair, equitable and verifiable calculation	64%	€ 1 067 540 000	69%

<sup>3</sup> Based on the number of OPs who declared using SCOs (i.e. 65% = 28 OPs using flat rates /43 OPs using SCO)

SCO type	SCO sub-type	% of RDPs using SCOs	Paid to beneficiaries	% of payments made under SCOs
	Reusing SCOs applicable in Union policies	7%	€ 30 70 000	2%
	Reusing SCOs funded entirely in the Member State	0%	€ 0	0%
	Specific methods for determining amounts established in accordance with the Fund-specific rules (see Art. 67(5)(e) CPR)	0%	€ 0	0%
<b>Lump sums</b>	Based on a fair, equitable and verifiable calculation method	19%	€ 15 011 000	1%
	Reusing SCOs applicable in Union policies	2%	N/A	N/A
	Reusing SCOs funded entirely in the Member State	0%	€ 0	0%
	Specific methods for determining amounts established in accordance with the Fund-specific rules (see Art. 67(5)(e) CPR)	7%	€ 396 385 000	27%

### 2.3.2. New SCOs planned

The use of SCOs is expected to increase from 2018 on, with some MAs who are not currently using SCOs are planning to define and use SCO. The survey highlights that at the end of the current programming period approximately 76% of EAFRD RDPs should have used SCOs against 24% who will not have used SCOs (i.e. 12% of EAFRD MAs are expected to start to using SCOs from 2018).

According to the responses, from 2018 Member States intend to mainly define their own SSUC based on a fair, equitable and verifiable calculation method (64% of EAFRD RDPs planning to implement new SCOs, see Table 6 and Table 7).

**Table 6 - EAFRD SCOs planned to be used and expenditure expected to be declared under new SCOs (total public contribution)**

Type of SCO	% <sup>4</sup> of RDPs planning to use new SCOs	Expected to be declared under new SCOs, not yet defined	% of expenditure expected to be declared under new SCOs
Flat rate financing	36%	€ 5 149 000	1.4%
SSUC	64%	€ 326 233 000	89.2%
Lump sums	36%	€ 34 497 000	9.4%

<sup>4</sup> Based on the number of OPs who intend to use new SCOs for the rest of the programming period (i.e. 36% = 8 OPs planning to implement new flat rates /22 OPs planning to implement new SCOs)

**Table 7 - EAFRD Use of new SCOs per sub-type and expenditure expected to be declared under SCOs for the rest of the programming period (total public contribution)**

SCO type	SCO sub-type	% of RDPs using SCOs	Expected to be declared under new SCOs, not yet defined	% of payments made under SCOs
<b>Flat rate</b>	Indirect costs up to 25% of direct costs	14%	€ 1 848 000	1%
	Indirect costs up to 15% of direct staff costs	18%	€ 2 653 000	1%
	Indirect costs based on existing methods (Art 68(1)(c) CPR)	9%	€ 648 000	0%
	Specific methods for determining amounts established in accordance with the Fund-specific rules (see Art. 67(5)(e) CPR)	0%	€ 0	0%
	Other fair and equitable methods	0%	€ 0	0%
	Indirect costs up to 25% of direct costs	64%	€ 325 733 000	89%
	Indirect costs up to 15% of direct staff costs	5%	€ 500 000	0%
<b>SSUC</b>	Based on a fair, equitable and verifiable calculation	0%	€ 0	0%
	Reusing SCO applicable in Union policies	0%	€ 0	0%
	Reusing SCO funded entirely in the Member State	32%	€ 13 848 000	3.8%
	Specific methods for determining amounts established in accordance with the Fund-specific rules (see Art. 67(5)(e) CPR)	0%	€ 0	0%
<b>Lump sums</b>	Based on a fair, equitable and verifiable calculation method	0%	€ 0	0%
	Reusing SCO applicable in Union policies	9%	€ 20 648 000	6%
	Reusing SCO funded entirely in the Member State	14%	€ 1 848 000	1%
	Specific methods for determining amounts established in accordance with the Fund-specific rules (see Art. 67(5)(e) CPR)	18%	€ 2 653 000	1%

## 2.4. Type of EAFRD measures covered by SCO

From survey, SCOs are mainly used for projects under measure 1 (67% of RDPs using SCOs for non IACS measures) and measures 8 and 19 (respectively 49% and 47%). SCO are significant also under measures 4 and 16, with more than 40% of RDPs using SCO for non IACS measures.

At sub measure level, as illustrated in the table below, approximately 60% of RDPs with SCO use them under sub measure 1.1 (support for vocational training and skills acquisition). SCO are significant also under sub-measure 1.2 (support for demonstration activities and information actions), sub-measure 16.1 (support for the establishment of operational groups of the European Innovation Partnership for agricultural productivity and sustainability) and sub measure 19.3 (support for running costs and animation). For these sub measures flat rates are most commonly used; the only exception is sub measure 1.1 where SSUC are used most.

Measures 1, 8 and 19 covers respectively 1%, 5% and 6% of the planned EAFRD budget. So increased use of SCO under EAFRD seems to mainly rely on greater use under



measure 4 that covers approximately 23% of the EU level EAFRD budget<sup>5</sup>. This seems to be confirmed by DK, PT and EE.

**Table 8 - EAFRD use of SCOs at sub measure level**

M.	EAFRD sub measure	% <sup>6</sup> of RDPs using SCOs	FR	SSUC	LS	
1	support for vocational training and skills acquisition	58%	20%	36%	4%	
	support for demonstration activities and information actions	44%	29%	16%	2%	
	support for short-term farm and forest management exchange as well as farm and forest visits	13%	7%	7%	2%	
3	support for new participation in quality schemes	7%	0%	4%	2%	
	support for information and promotion activities implemented by groups of producers in the internal market	9%	4%	2%	0%	
4	support for investments in agricultural holdings	24%	2%	18%	2%	
	support for investments in processing/marketing and/or development of agricultural products	4%	2%	0%	0%	
	support for investments in infrastructure related to development, modernisation or adaptation of agriculture and forestry	11%	2%	7%	0%	
	support for non-productive investments linked to the achievement of agri-environment-climate objectives	22%	0%	18%	2%	
5	support for investments in preventive actions aimed at reducing the likely consequences of natural disasters, adverse climatic events and catastrophic events	0%	0%	0%	0%	
	support for investments for the restoration of agricultural land and production potentially damaged by natural disasters, adverse climatic events and catastrophic events	9%	0%	9%	0%	
6	support for investments in creation and development of non-agricultural activities	7%	0%	0%	7%	
7	support for drawing up and updating plans for the development of municipalities and villages in rural areas and their basic services, and protection and management plans relating to Natura 2000 sites and other areas of high nature value	22%	13%	9%	0%	
	support for investments in the creation, improvement or expansion of all types of small-scale infrastructure, including investments in renewable energy and energy saving	2%	0%	2%	0%	
	support for broadband infrastructure, including its creation, improvement and expansion, passive broadband infrastructure and provision of access to broadband and public e-government	4%	4%	0%	0%	
	support for investments in the setting-up, improvement or expansion of local basic services for the rural population including leisure and culture, and the related infrastructure	4%	2%	2%	0%	
	support for investments for public use in recreational infrastructure, tourist information and small-scale tourism infrastructure	2%	0%	2%	0%	
	support for studies/investments associated with the maintenance, restoration and upgrading of the cultural and natural heritage of villages, rural landscapes and high nature value sites including related socio-economic aspects, as well as environmental awareness actions	13%	4%	7%	0%	
	support for investments targeting the relocation of activities and conversion of buildings or other facilities located inside or close to rural settlements, with a view to improving the quality of life or increasing the environmental performance of the settlement	0%	0%	0%	0%	
	8	support for afforestation/creation of woodland establishment and maintenance	29%	0%	24%	7%

<sup>5</sup> The percentage is calculated on the basis of data provided by cohesiondata.ec.europa.eu

<sup>6</sup> Based on the number of RDPs who declared using SCOs (i.e. 67% = 29 RDPs using flat rates and 43 RDPs using SCOs)

M.	EAFRD sub measure	% <sup>6</sup> of RDPs using SCOs	FR	SSUC	LS
	support for establishment and maintenance of agro-forestry systems	7%	0%	7%	0%
	support for prevention of damage to forests from forest fires and natural disasters and catastrophic events	22%	0%	20%	4%
	support for restoration of damage to forests from forest fires and natural disasters and catastrophic events	27%	0%	22%	2%
	support for investments improving the resilience and environmental value of forest ecosystems	22%	2%	18%	2%
	support for investments in forestry technologies and in processing, mobilising and marketing of forest products	13%	2%	11%	0%
10	support for conservation and sustainable use and development of genetic resources in agriculture	20%	4%	13%	2%
15	support for the conservation and promotion of forest genetic resources	4%	0%	4%	0%
	support for the establishment of operational groups of the European Innovation Partnership for agricultural productivity and sustainability	40%	27%	13%	2%
	support for pilot projects and for the development of new products, practices, processes and technologies	36%	22%	13%	2%
	cooperation among small operators in organising joint work processes and sharing facilities and resources, and for developing and marketing tourism	16%	13%	11%	2%
	support for horizontal and vertical cooperation among supply chain actors for the establishment and development of short supply chains and local markets and for promotional activities in a local context relating to the development of short supply chains and local markets	31%	20%	13%	4%
16	support for joint action undertaken with a view to mitigating or adapting to climate change and for joint approaches to environmental projects and ongoing environmental practices	24%	16%	11%	2%
	support for cooperation among supply chain actors for sustainable provision of biomass for use in food and energy production and industrial processes	7%	4%	2%	0%
	support for non-CLLD strategies	7%	2%	2%	0%
	support for drawing up forest management plans or equivalent instruments	11%	7%	7%	0%
	support for diversification of farming activities into activities concerning health care, social integration, community-supported agriculture and education about the environment and food	11%	9%	4%	0%
	preparatory support	20%	7%	4%	7%
19	support for implementation of operations under the CLLD strategy	24%	16%	9%	4%
	preparation and implementation of cooperation activities of the local action group	16%	11%	4%	0%
	support for running costs and animation	42%	31%	13%	2%
20	Support for technical assistance (other than National Rural Network (NRN))	16%	2%	7%	0%
	support for establishing and operating the NRN	16%	4%	7%	0%

## 2.5. Certification bodies

Certification bodies were involved in designing or carrying out an ex-ante validation of the SCO for 11% of RDPs using them.

According to data provided by the EAFRD MAs, after implementation, certification bodies audited 16% of SCO and made observations on more than half the cases (9% of EAFRD RDPs). These observations note ineligible expenditure for only 2% of EAFRD RDPs already using SCO, while 4% of these RDPs using SCO consequently redesigned them.

**Table 9 - EAFRD Involvement of certification bodies**

		TOT
<b>Ex ante</b>	Was the certification body involved in the design or did it carry out an ex ante validation of the SCO methodology?	11%
	Did it give informal feedback?	4%
	Did it give a formal opinion?	7%
	Was the certification body involved in the design or did it carry out an ex ante validation of the SCO methodology?	11%
		TOT
<b>After SCO implementation</b>	Has the certification body, ever carried out an audit on SCO implemented within your programme?	16%
	Have these auditors made observations on your SCO	9%
	→ As regards methodology used?	7%
	→ As regards application of the SCO?	0%
	→ Resulting in ineligible expenditure?	2%
	→ Resulting in redesign of your SCO?	4%

## 2.6. Opinions on Omnibus proposal

Less than 30% of the survey respondents<sup>7</sup> saying that they would use additional SCOs if the Omnibus proposal is approved.

More precisely:

- Only 9% of respondents would use additional off-the-shelf flat rates, with limited interest for the possibility to extend the option foreseen under Art. 14(2) ESF and Art. 19 ETC to EAFRD.
- 14% of respondents would adopt SCOs based on draft budgets agreed ex ante where the public support does not exceed EUR 100.000. Respondents mainly mention lump sums. It is interesting to note that at EU level, 49% of EAFRD operations have public support below EUR 100.000.

**Table 10 - Opinions of EAFRD MAs on the Omnibus proposal**

If the Omnibus proposal as proposed by COM is adopted, would you use any additional financing simplification measures?	27%
Additional off-the-shelf flat rates?	9%
→ Flat rate up to 40% of eligible direct staff costs to calculate other eligible costs (in other terms to extend to other ESIF the option foreseen under Art. 14(2) ESF)	4%
→ Direct staff costs up to 20% of direct costs other than staff costs (in other terms to extend to other ESIF the option foreseen under Art. 19 ETC)	3%
The new financing option based on fulfilment of conditions set ex ante or the achievement of results (Article 121 of the proposal)?	11%
SCOs based on draft budgets and agreed ex ante where the public support does not exceed EUR 100.000	14%

<sup>7</sup> Including MAs currently using and not using SCOs.

## **2.7. Support needed and recommendations**

The majority of EAFRD MAs already using SCO need further support. MAs underline that training sessions and working groups should be organised to share information and knowledge on the actual use and control of SCO.

Several respondents stress the importance of enhancing legal certainty around SCO, by defining ex ante methodologies that are valid for all MS, perhaps through the "involvement of national Rural Networks".

Key recommendations for improving/facilitating the use of SCO are to:

- Establish more off-the shelf solutions, covering specific types of measures (e.g. measures 1, 4, 7 and 16) and improve off-the-shelf SCO already available by removing the "up to" condition.
- Consider the possibility of ex ante validation of the calculation methodologies
- Harmonise rules across different funds for SCO covering similar type of actions/costs.
- Develop exchanges of information and practice on the use of SCO in EAFRD: e.g. disseminate best practices ("by setting up an EAFRD database" and "by preparing Case Studies to present examples by type of measure - action of the RDPs by different Member States").

### 3. ASSESSMENT OF DATA AND FINDINGS FOR ERDF-CF

The table below presents ERDF OPs replies. The last column gives an insight into the coverage of the study.

As highlighted in Table 11, there were replies from 27 Member States, covering 208 of 295 OPs and 77% of the total budget (including ERDF-CF, national and private) allocated to ERDF-CF for 2014-2020. For multi fund programmes only the ERDF-CF budget and related national and private co-financing is considered.

**Table 11 - ERDF-CF coverage per Member State**

MS	Surveys completed	Share of funding
AT	1/1	100%
BE	3/3	100%
BG	3/6	57%
CY	0/1	0%
CZ	6/7	69%
DE	8/16	22%
DK	1/1	100%
EE	1/1	100%
ES	12/22	76%
FI	2/2	98%
FR	21/34	73%
GR	8/17	57%
HR	1/1	100%
HU	5/7	69%
IE	2/2	100%
IT	21/30	61%
LT	1/1	100%
LU	1/1	100%
LV	1/1	100%
MT	2/2	100%
NL	2/4	41%
PL	21/21	100%
PT	10/10	100%
RO	1/5	37%
SE	10/10	100%
SI	1/1	100%
SK	5/6	75%
UK	6/6	100%
ETC	52/76	75 %
<b>Total</b>	<b>208/295</b>	<b>77%</b>

#### 3.1. Uptake of SCOs in 2014-2020

Survey data show that SCOs are used by 73% of ERDF-CF OPs, 67% in the case of “mainstream” programme and 90% in the case of ETC programmes.

The use of SCOs is expected to slightly increase with some MAs that are not currently using SCOs who are planning to define and use SCOs as from 2018. According to survey data, at the end of the current programming period approximately it is expected that 78% of ERDF-CF programmes will have used SCOs against 22% not using them.

The use of SCOs is generally higher in ETC programmes, with 90% of MAs stating that they already use SCOs. From the survey, at the end of the programming 92% of ETC programmes should have used SCOs.

**Table 12 - ERDF-CF OPs using SCOs**

	Already using SCOs	Using SCOs by the end of the programming period
"Mainstream" OPs	67%	74%
ETC	90%	92%
<b>ERDF-CF</b>	<b>73%</b>	<b>78%</b>

As illustrated in Table 14, at EU level some 4.0% of the ERDF-CF budget is expected to be declared under SCOs over the programming period (3.7% under existing SCOs; 0.3% under new SCOs).

Declarations of expenditure under SCOs are:

- higher for more developed and transition regions than for less developed regions (10.7% and 4.5% against 2.1% for less developed regions, see Table 13);
- much higher for ETC programmes (approximately 17.5% at the end of the current programming period).

**Table 13 - ERDF OPs costs to be declared under SCOs per type of region**

Type of region	Existing SCOs	SCOs not yet in place
Less developed	2.0%	0.1%
More developed	10.5%	0.2%
Transition	4.5%	0.0%

**Table 14 - ERDF-CF OPs costs to be declared under SCOs per type of OP**

Type of OP	Existing SCOs	SCOs not yet in place
"Mainstream" OPs	3.2%	0.3%
ETC	17.3%	0.2%
<b>TOT</b>	<b>3.7%<sup>8</sup></b>	<b>0.3%<sup>9</sup></b>

**Table 15 - ERDF-CF OPs costs to be declared under SCOs per type of "Mainstream" OPs**

Type of OP	Existing SCOs	SCOs not yet in place
Mono fund ERDF-CF OPs	3.2%	0.3%
Multi fund OPs	3.2%	0.1%
<b>TOT</b>	<b>3.2%</b>	<b>0.3%</b>

As illustrated in Table 16, estimated costs to be declared under SCOS vary strongly between Member States (0.1% in Bulgaria and Hungary, 34% in Ireland).

<sup>8</sup> 3.87%

<sup>9</sup> 0.27%

**Table 16 - ERDF-CF OPs costs to be declared under SCOs (total public contribution)**

MS	Existing SCOs		SCOs not yet in place (current legal framework)		Total	
	% covered	Amount	% covered	Amount	% covered	Amount
AT	3.6%	€ 75 000 000	0.0%	€ 0	3.6%	€ 75 000 000
BE	14.5%	€ 336 725 000	0.2%	€ 4 000 000	14.7%	€ 340 725 000
BG	0.1%	€ 2 300 000	0.0%	€ 0	0.1%	€ 2 300 000
CY	-	-	-	-	-	-
CZ	4.5%	€ 748 300 000	0.2%	€ 40 000 000	4.8%	€ 788 300 000
DE	10.5%	€ 261 000 000	0.0%	€ 0	10.5%	€ 261 000 000
DK	15.3%	€ 60 919 502	0.0%	€ 0	15.3%	€ 60 919 502
EE	-	-	-	-	-	-
ES	1.9%	€ 399 510 000	0.3%	€ 72 750 000	2.2%	€ 472 260 000
FI	9.0%	€ 137 908 000	0.0%	€ 0	9.0%	€ 137 908 000
FR	5.5%	€ 533 201 000	0.0%	€ 4 500 000	5.6%	€ 537 701 000
GR	0.1%	€ 4 000 000	0.1%	€ 4 000 000	0.2%	€ 8 000 000
HR	5.0%	€ 404 126 000	0.2%	€ 15 000 000	5.2%	€ 419 126 000
HU	0.1%	€ 13 652 000	0.0%	€ 0	0.1%	€ 13 652 000
IE	34.3%	€ 280 790 000	0.0%	€ 0	34.3%	€ 280 790 000
IT	3.3%	€ 546 658 000	0.0%	€ 6 400 000	3.4%	€ 553 058 000
LT	2.5%	€ 160 530 000	0.0%	€ 0	2.5%	€ 160 530 000
LU	4.6%	€ 2 200 000	0.0%	€ 0	4.6%	€ 2 200 000
LV	0.1%	€ 4 359 000	0.0%	€ 0	0.1%	€ 4 359 000
MT	0.2%	€ 1 149 000	0.0%	€ 0	0.2%	€ 1 149 000
NL	56.8%	€ 320 000 000	0.0%	€ 0	56.8%	€ 320 000 000
PL	0.3%	€ 165 380 000	0.0%	€ 8 500 000	0.3%	€ 173 880 000
PT	0.4%	€ 25 500 000	0.2%	€ 14 240 000	0.6%	€ 39 740 000
RO	0.0%	€ 0	0.2%	€ 20 000 000	0.2%	€ 20 000 000
SE	15.0%	€ 287 800 000	0.0%	€ 0	15.0%	€ 287 800 000
SI	8.1%	€ 230 000 000	8.1%	€ 0	8.1%	€ 230 000 000
SK	6.4%	€ 682 347 000	1.2%	€ 125 000 000	7.6%	€ 807 347 000
UK	10.1%	€ 1 046 543 000	2.5%	€ 256 000 000	12.6%	€ 1 302 543 000
ETC	17.3%	€ 1 502 267 000	0.2%	€ 13 300 000	17.4%	€ 1 515 567 000
<b>Tot.</b>	<b>3.7%</b>	<b>€ 8 232 163 817</b>	<b>0.3%</b>	<b>€ 583 690 000</b>	<b>4.0%</b>	<b>€ 8 815 853 000</b>

Note: BG, CZ, DE, FR, GR, HU, IT, NL, RO, and SK replies covered less than 75% of costs (darker grey in the table).

SCOs are used by most ERDF-CF programmes (67% of "mainstream OPs" and 90% of ETC CP). SCOs are used on average in 38% of ERDF/CF projects (50% of ERDF projects and 26% of CF projects). However, only 4.0% of ERDF-CF budget is expected to be covered by SCOs at the end of the current programming period.

Reasons limiting the overall use of SCOs in terms of budget coverage include:

- SCOs are not always mandatory for all project beneficiaries (i.e. 69% of ERDF-CF OPs using SCOs make these mandatory for all project beneficiaries; 54% for ETC programmes). This means that SCOs are often proposed as an option and beneficiaries can decide if use them or not.
- The "weight" of fully publicly procured operations. As illustrated in the table below (see BG, ES, GR, HR and LU) the amount of fully publicly procured operations is particularly high, which limits the possibility of increasing the use of SCOs.
- Flat rate financing is the most used SCOs, but unlike SSUC and lump sums it does not cover the whole budget of the operations. For more details see chapter 3.3.

**Table 17 - ERDF-CF expenditure covered by fully publicly procured operations (total public contribution)**

MS	Cost to be declared under SCOs	Fully publicly procured operations	
		%	Estimated amount
AT	3.6%	-	not available
BE	14.7%	39.6%	€ 920 968 000
BG	0.1%	40.4%	€ 1 500 000 000
CY	-	-	not available
CZ	4.8%	3.6%	€ 586 000 000
DE	10.5%	23.7%	€ 950 000 000
DK	15.3%	15.2%	€ 60 783 000
EE	-	24.1%	€ 1 014 378 000
ES	2.2%	42.4%	€ 8 942 863 000
FI	9.0%	29.9%	€ 460 000 000
FR	5.6%	19.7%	€ 2 646 356 000
GR	0.2%	37.3%	€ 3 128 000 000
HR	5.2%	67.8%	€ 5 448 380 000
HU	0.1%	-	not available
IE	34.3%	29.9%	€ 245 000 000
IT	3.4%	9.1%	€ 1 787 894 000
LT	2.5%	-	not available
LU	4.6%	41.5%	€ 20 000 000
LV	0.1%	1.7%	€ 75 000 000
MT	0.2%	26.4%	€ 193 728 000
NL	56.8%	0.5%	€ 3 000 000
PL	0.3%	5.1%	€ 3 847 559 000
PT	0.6%	3.7%	€ 677 000 000
RO	0.2%	-	not available
SE	15.0%	-	not available
SI	8.1%	14.0%	€ 398 655 000
SK	7.6%	14.4%	€ 1 584 429 000
UK	12.6%	36.1%	€ 3 727 676 000
ETC	17.4%	14.2%	€ 1 313 304 000
<b>Tot.</b>	<b>4.1%</b>	<b>14.8%</b>	<b>€ 39 530 973 000</b>

Note: BG, CZ, DE, FR, GR, HU, IT, NL, RO, and SK replies covered less than 75% of costs. For some MS (see e.g. PL) only a limited number of respondents provided figures for fully publicly procured operations; in these cases the table underestimates the weight of fully publicly procured operations.

### 3.2. Reasons for taking up, or not taking up SCOs

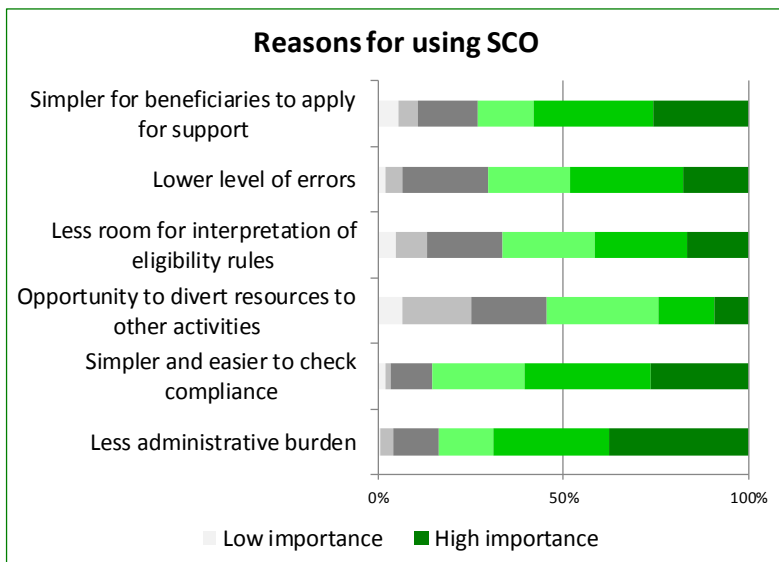
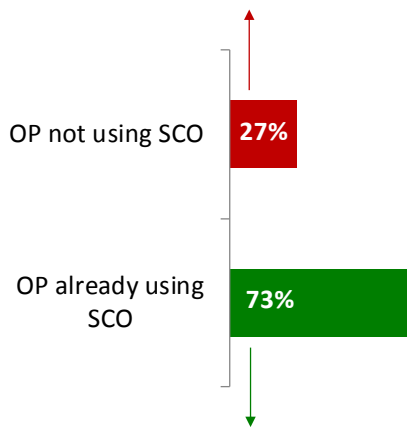
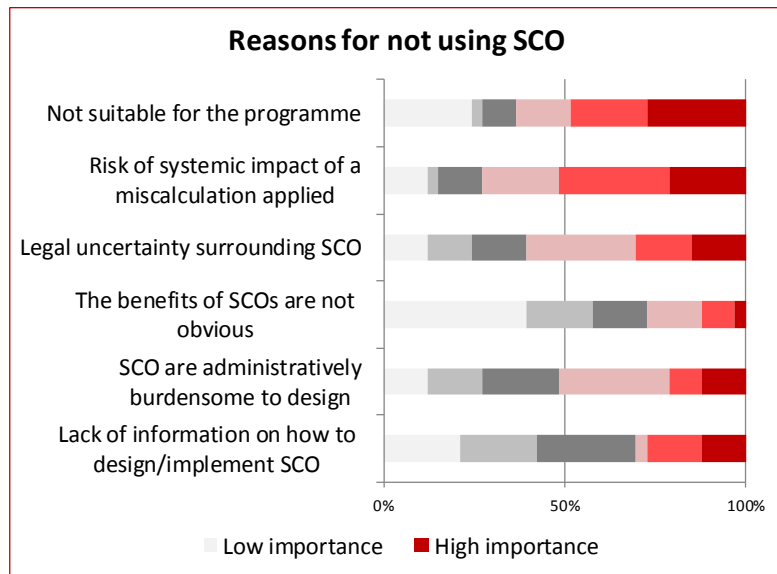
As highlighted in the previous chapter, 73% of ERDF-CF OPs already use SCOs.

Key reasons for more than 80% of respondents using SCOs are reduced administrative burden and simpler compliance checks.

More than half the respondents who do not use SCOs either felt the SCOs were unsuitable for their programmes or stated that they could not accept the risks of systemic impact of miscalculation, or felt designing the SCOs would be too burdensome. An increased workload could be because many SCOs are not always mandatory for all project beneficiaries, which implies the need for separate audit trails covering beneficiaries using and those not using SCOs.



**Figure 2 ERDF-CF Reasons for using and not using SCOs**



### 3.3. Type of SCOs used

#### 3.3.1. SCOs already used

Member States mainly use flat rate financing (98% of ERDF-CF OPs implementing SCOs) while only 30% use SSUC and 19% lump sums. Flat rates are largely used by both "mainstream" and ETC programmes (98% in both cases). The use of SSUC is higher in "mainstream" programmes (37% of MAs using SCOs against 13% for ETC). Lump sums are used more by ETC programmes (45% of MAs using SCOs, against 8% for "mainstream" programmes). A few programmes use all three types of SCOs, including the Slovenian Multi fund programme (2014SI16MAOP001) and some ETC programmes (i.e. Interreg V-A Belgium-France (France-Wallonie-Vlaanderen), Interreg V-A - Belgium-The Netherlands, Interreg V-B - Baltic Sea, Interreg Europe).

**Table 18\* - ERDF-CF SCOs currently used and payments to beneficiaries to the end of 2017 (total public contribution)**

Type of SCO	% <sup>10</sup> of OPs using SCOs	Paid to beneficiaries	% of payments under SCOs
Flat rate financing	98%	€ 914 995 000	71%
SSUC	30%	€ 351 439 000	27%
Lump sums	19%	€ 19 373 000	2%

\* the amounts in this table refer to expenditure already paid and therefore should not be confounded with the amounts in table 16, where the amounts refer to SCOs already put in place, but not necessarily paid to the beneficiaries

Of ERDF-CF OPs implementing SCOs:

- 84% use off-the shelf solutions provided by Art. 68(1)(b) CPR (indirect costs up to 15% of direct staff costs). This is 47% of expenditure paid to beneficiaries under SCOs by end 2017.
- 28% use off-the shelf solutions provided by Art. 68(1)(c) CPR (indirect costs up to 25% of direct costs)
- 22% of ERDF-CF OPs implementing SCOs define their own SSUC based on a fair, equitable and verifiable calculation method, per Art. 67(5)(a) CPR. This is 24% of expenditure paid to beneficiaries under SCOs by end 2017.
- 45% of ETC programmes use lump sums, all defining their own lump sums based on a fair, equitable and verifiable calculation method, per Art. 67(5)(a) CPR.
- 28% of ETC programmes implementing SCOs use off-the shelf solutions provided by Art.19 ETC Reg.
- 5% of the OPs using SCOs reuse SSUC applicable in other Union policies. among the SCOs applicable in other Union policies mentioned: SSUC applied in Jean Monnet programme (used by Interreg Europe); SSUC for staff costs used in H2020 (used by Interreg V-A - Belgium-The Netherlands); Erasmus Plus SSUC (used by Estonian Multifund OP 2014EE16M3OP001); Marie Curie SSUC (used by Latvian Multifund OP 2014LV16MAOP001).

<sup>10</sup> Based on the number of OPs who declared using SCOs (i.e. 98% = 147 OPs using flat rates /152 OPs using SCOs)

**Table 19\* – ERDF/CF use of SCOs sub-types and payments to beneficiaries to end 2017 (total public contribution)**

SCO type	SCO sub-type	% of OPs using SCOs	Paid to beneficiaries	% of payments made under SCOs
<b>Flat rate</b>	Indirect costs up to 25% of direct costs	28%	€ 33 120 000	3%
	Indirect costs up to 15% of direct staff costs	84%	€ 598 881 000	47%
	Indirect costs based on existing methods	11%	€ 44 280 000	3%
	Other (including Art. 19 ETC)	16%	€ 238 715 000	19%
<b>SSUC</b>	Based on a fair, equitable and verifiable calculation	22%	€ 306 965 000	24%
	Reusing SCOs applicable in Union policies	5%	€ 1 147 000	0%
	Reusing SCOs funded entirely in the Member State	3%	€ 43 327 000	3%
	Other	0%	-	-
<b>Lump sums</b>	Based on a fair, equitable and verifiable calculation method	18%	€ 18 565 000	1%
	Reusing SCOs applicable in Union policies	1%	N/A	N/A
	Reusing SCOs funded entirely in the Member State	1%	€ 807 000	0%
	Other	0%	-	-

\* the amounts in this table refer to expenditure already paid and therefore should not be confounded with the amounts in table 16, where the amounts refer to SCOs already put in place, but not necessarily paid to the beneficiaries

### **3.3.2. New SCOs planned**

As previously underlined (see chapter 3.1) the number of OPs using SCOs is expected to slightly increase from 2018 (+7% for “mainstream” programmes; + 2% for ETC programmes). The survey highlights that approximately 20% of OPs implementing SCOs intend to design and use new SCOs from 2018.

In general, Member States intend to define and use mainly new flat rates (54% of ERDF-CF OPs planning to implement new SCOs). The future use of SSUC is expected to be more limited (38% of ERDF-CF OPs planning to implement new SCOs) while lump sums are expected to be used in 24% of OPs. The expected use of new lump sums is higher for ETC programmes with 50% of expected new users planning these.

Table 20 below confirms the key role played by flat rate financing that should cover 80% of the ERDF-CF budget expected to be declared under new SCOs.

**Table 20 - ERDF-CF SCOs planned to be used and expenditure expected to be declared under new SCOs (total public contribution)**

Type of SCO	% <sup>11</sup> of OPs planning to use new SCOs	Expected to be declared under new SCOs, not yet defined	% of expenditure expected to be declared under new SCOs
Flat rate financing	54%	€ 470 490 000	80%
SSUC	38%	€ 104 900 000	18%
Lump sums	24%	€ 9 300 000	2%

32% of ERDF-CF OPs intending to use new SCOs, are defining their own SSUC based on a fair, equitable and verifiable calculation method (Art. 67(5)(a) CPR).

Data confirm the strong interest in off-the shelf solutions provided by Art. 68(1)(b) CPR (indirect costs up to 15% of direct staff costs) selected by the 30% of ERDF-CF OPs intending to use new SCOs.

**Table 21 - ERDF-CF use of new SCOs per sub-type and expenditure expected to be declared under SCOs for the rest of the programming period (total public contribution)**

SCO type	SCO sub-type	% of OPs using SCOs	Expenditure expected to be declared under SCOs	% of expenditure expected to be declared under SCOs
<b>Flat rate</b>	Indirect costs up to 25% of direct costs	16%	€ 53 500 000	9%
	Indirect costs up to 15% of direct staff costs	30%	€ 159 990 000	27%
	Indirect costs based on existing methods	16%	€ 31 000 000	5%
	Other <sup>12</sup>	13%	€ 226 000 000	39%
<b>SSUC</b>	Based on a fair, equitable and verifiable calculation	32%	€ 94 900 000	16%
	Reusing SCOs applicable in Union policies	5%	N/A	N/A
	Reusing SCOs funded entirely in the Member State	5%	N/A	N/A
	Other	3%	€ 10 000 000	2%
<b>Lump sums</b>	Based on a fair, equitable and verifiable calculation method	22%	€ 8 300 000	1%
	Reusing SCOs applicable in Union policies	8%	€ 1 000 000	0%
	Reusing SCOs funded entirely in the Member State	3%	N/A	N/A
	Other	0%	-	-

<sup>11</sup> Based on the number of OPs who intend to use new SCOs for the rest of the programming period (i.e. 54% = 20 OPs planning to implement new flat rates /37 OPs planning to implement new SCOs).

<sup>12</sup> Among the "other" flat rate mentioned, the flat rate applied under Horizon 2020 (i.e. 25% of the direct costs to calculate indirect costs).

### 3.4. Types of operations and costs covered by SCOs

More than 70% of ERDF-CF OPs with SCOs use them in projects or programmes supporting research and development. The share is even higher for “mainstream” programmes at 83% (see table below). Around half of ERDF OPs use SCOs in projects or programmes supporting business development (including tourism) and in technical assistance projects.

For ERDF operations the share of costs covered by SCOs varies from 29% (for projects or programmes supporting institutional capacity and efficient public administration) to 2% (for investments in housing). For CF operations the higher share of costs covered by SCOs is for projects or programmes for environmental protection (25% of the total costs).

**Table 22\* - ERDF-CF Type of operations covered by SCOs**

	R&D	Business development (including tourism)	Energy infrastructure	Environmental protection	Risk management and prevention	Transport infrastructure	Sustainable transport	ICT	Health infrastructure	Education infrastructure	Housing	Employment and labour mobility	Social inclusion	Education, training and vocational training	Institutional capacity	Technical Assistance
% of mainstream programmes using SCOs	83	48	8	19	5	6	10	20	6	7	7	6	10	11	4	42
% of ETC programmes using SCOs	51	51	13	66	38	17	26	9	9	11	2	38	28	36	49	53
Total	73	49	9	34	15	9	14	16	7	8	5	16	16	19	18	45
<i>% of OPs already using SCOs</i>																
% of costs covered by SCOs under ERDF	20	16	10	17	16	15	14	9	5	23	2	18	8	27	29	21
% of costs covered by SCOs under CF	0	0	0	25	0	0	1	0	0	0	0	0	0	0	0	5

\* this table refers to the general use of SCO so it includes also SCO that have been implemented but that have not led to any payment to the beneficiaries

SCOs are mainly used to cover personnel costs (in both ETC and “mainstream” programmes).

Among the “other types of cost” covered by SCOs, respondents mention general indirect project costs.

In MS declaring a high percentage of budget covered by SCOs (i.e. DK, IE, NL, SI) SCOs are mainly used in projects or programmes supporting research and development, business development and technical assistance projects to cover personnel costs.

**Table 23 - ERDF-CF Type of costs covered by SCOs**

Type of costs covered	R&D		Business development (including tourism)		Environmental protection		Institutional capacity and efficient public administration		Technical Assistance	
	MAIN	ETC	MAIN	ETC	MAIN	ETC	ETC	MAIN	ETC	
	infrastructure/equipment costs	5%	2%	4%	6%	12%	4%	4%	3%	5%
travelling/accommodation/publicity/project management	22%	13%	17%	6%	26%	4%	10%	18%	14%	
personnel	34%	37%	30%	37%	19%	38%	38%	37%	24%	
facility operation	18%	28%	18%	29%	26%	30%	29%	10%	33%	
others	21%	20%	30%	22%	19%	25%	19%	32%	24%	

### 3.5. Type of beneficiaries

From the survey, it emerges that SCOs are used in projects involving both public and private beneficiaries. In almost 90% of cases, SCOs are used in projects involving public administration and other state organisations such as universities and research centres.

The use of SCOs is not limited to public bodies as enterprises and NGOs are also benefiting from them (more than 75% of projects using SCOs involve non-public actors).

### 3.6. Audit Authorities

Audit Authorities were involved in designing or carrying out an ex-ante validation for 33% of OPs using SCOs. After implementation they audited 27% and made observations on implemented SCOs for 5% of ERDF-CF OPs. However, these observations note ineligible expenditure for only 3% of ERDF-CF OPs already using SCOs. For 3% of the OPs they resulted in a redesign of the SCOs.

As illustrated in Table 24 the involvement of the audit authorities was slightly higher in the case of ETC programmes.

Observations resulting in ineligible expenditures concerned minor amounts of expenditures and only four programmes.

**Table 24 - ERDF-CF involvement of audit authorities**

		<b>"Mainstream"</b>	<b>ETC</b>	<b>TOT</b>
<b>Ex ante</b>	Was the certification body involved in the design or did it carry out an ex ante validation of the SCO methodology?	30%	40%	33%
	Did it give informal feedback?	19%	32%	23%
	Did it give a formal opinion?	10%	11%	11%
		<b>"Mainstream"</b>	<b>ETC</b>	<b>TOT</b>
<b>After SCOs implementation</b>	Has the certification body, ever carried out an audit on SCOs implemented within your programme?	33%	13%	27%
	Have these auditors made observations on your SCOs	6%	4%	5%
	→ As regards methodology used?	2%	4%	3%
	→ As regards application of the SCO?	4%	2%	3%
	→ Resulting in ineligible expenditure?	3%	2%	3%
	→ Resulting in redesign of your SCO?	3%	2%	3%

### 3.7. Opinions on the Omnibus proposal

Approximately 40% of respondents say they would use additional financing simplification measures if the Omnibus proposal is approved. Some one third of respondents would use additional off-the-shelf flat rates (in particular to apply a flat rate of up to 40% of eligible direct staff costs to calculate other eligible costs). 42% of non-ETC MAs declare their interest in extending the option provided under Art. 19 ETC to themselves.

Approximately 10% of respondents are interested in the proposals for additional SCOs for "small operations" (i.e. operations with public support of less than EUR 100.000). These additional options would impact some 16% of ERDF and 6% of CF OPs<sup>13</sup>.

**Table 25 - Opinions of ERDF-CF MAs on the Omnibus proposal**

If the Omnibus proposal as proposed by COM is adopted, would you use any additional financing simplification measures?	41%
Additional off-the-shelf flat rates?	32%
→ Flat rate up to 40% of eligible direct staff costs to calculate other eligible costs (as under Art. 14(2) ESF)	26%
→ Direct staff costs up to 20% of direct costs other than staff costs	42% <sup>14</sup>
New financing option based on fulfilment of conditions set ex ante or the achievement of results	15%
SCOs based on draft budgets to be established ex ante where the public support does not exceed EUR 100.000	10%

<sup>13</sup> From the survey at EU level, 16% of ERDF operations with public support are for less than EUR 100.000

<sup>14</sup> This question was not addressed to ETC MAs

### 3.8. Use of Joint Action Plans

Only 8% of respondents intend to use Joint Action Plans (JAP). The process of elaboration and approval is considered burdensome and complex by over 50% of respondents, while 46% feel that similar results could be achieved with less burdensome tools such as SSUC.

**Table 26 - ERDF-CF Reasons for not using JAP**

The elaboration/definition is extremely burdensome	53%
Approval process is too complex	54%
It is possible to achieve the same results with less burdensome tools/processes (i.e. SSUC)	46%
Other reasons	21%

### 3.9. Support needed and recommendations

More than half of ERDF-CF MAs already using SCOs need further support (i.e. "training, guidance and more examples on how the provisions should be applied in practice"). MAs underline the importance of "sharing practices and concrete examples" on the design, implementation and auditing of SCOs ("outcomes of actual audits"), as "both the Commission and the MS have developed significant experience on what works and what doesn't".

Some 10% of respondents stress the importance of enhancing legal certainty around SCOs and reducing the workload required for designing the SCOs system and establishing the calculation methodologies.

Key recommendations from the respondents for improving/facilitating the use of SCOs are to:

- establish more EU Level SCOs (valid for all MS and ready-to-use for the MA), jointly defined by the Commission and the MS and adopted by Delegated Act (e.g. travel and subsistence costs);
- harmonise provisions across EU Funds and Programmes and enhance the possibility to use SCOs applicable in Union policies for a similar type of operation and beneficiary;
- promote and support exchanges of experience and practice between MS, particularly for practitioners (e.g. Thematic Network on Simplification). Disseminate knowledge and information already available on cases and practices (e.g. "gather a good-practice database of simplified cost options already in use");
- promote collaboration between MAs and Audit Authorities at national level (some respondents propose mandatory working groups/training involving both);
- for ETC, several OPs underline that the percentage proposed in Art.19 ETC Reg. is not adequate for the types of projects to be funded.



#### 4. ASSESSMENT OF DATA AND FINDINGS FOR ESF

The table below presents ESF OPs replies. The last column gives an insight into the coverage of the study. As highlighted in the table, there were replies from 27 Member States, covering 145 of 187 OPs and 84% of the total budget (including ESF, national and private) allocated to ESF for 2014-2020. For multi fund programmes only the ESF budget and related national and private co-financing is considered.

**Table 27 - ESF – Coverage per Member State**

<b>MS</b>	<b>Surveys completed</b>	<b>Share of funding</b>
AT	0/1	0%
BE	4/4	100%
BG	2/3	82%
CY	1/1	100%
CZ	3/3	100%
DE	12/17	84%
DK	1/1	100%
EE	1/1	100%
ES	17/23	63%
FI	2/2	100%
FR	22/33	35%
GR	7/17	20%
HR	1/1	100%
HU	4/5	92%
IE	1/1	100%
IT	23/29	90%
LT	1/1	100%
LU	1/1	100%
LV	1/1	100%
MT	1/1	100%
NL	1/1	100%
PL	17/17	100%
PT	10/10	100%
RO	2/2	100%
SE	2/2	100%
SI	1/1	100%
SK	1/2	87%
UK	6/6	100%
<b>Total</b>	<b>145/187</b>	<b>84%</b>

##### 4.1. Uptake of SCOs in 2014-2020

SCOs are currently used by 95% of ESF OPs. This is expected to increase slightly with some MAs not currently using SCOs planning to define and use SCOs from 2018. At the end of the current programming period approximately 97% of ESF OPs should have used SCOs (against 3% who will not have used SCOs).

**Table 28 - ESF OPs using SCOs**

	<b>Already using SCOs</b>	<b>Having used SCO by the end of the programming period</b>
<b>ESF</b>	<b>95%</b>	<b>97%</b>

At EU level some 33% of costs are expected to be declared under SCOs over the programming period (28.3% under existing SCOs; 4.3% under new SCOs) which confirms findings from the 2016 study (see Table 44 in the annex).

Declarations of expenditure under SCOs are:

- slightly higher for ESF programmes, at 34%, than for multi-fund programmes, 29% (see Table 29);
- higher for more developed and transition regions, 57% and 62% respectively, against 27% for less developed regions (see Table 30).

**Table 29 - ESF OP costs to be declared under SCOs per type of OP**

Type of OP	Existing SCOs	SCOs not yet in place
ESF	29.8%	4.4%
MULTI	25.1%	4.1%

**Table 30 - ESF OP costs to be declared under SCOs per type of region**

Type of region	Existing SCOs	SCOs not yet in place
Less developed	20.2%	6.7%
More developed	54.5%	2.8%
Transition	38.1%	24.0%

As illustrated in Table 31, estimated costs to be declared under SCOs vary strongly between Member States (3.5% in Hungary, more than 80% in Croatia and Sweden).

**Table 31 - ESF OP costs to be declared under SCOs (total public contribution)**

MS	Existing SCOs		SCOs not yet in place (current legal framework)		Total	
	% covered	Amount	% covered	Amount	% covered	Amount
AT	-	-	-	-	-	-
BE	17.6%	€ 410 000 000	8.1%	€ 187 401 000	25.7%	€ 597 401 000
BG	10.0%	€ 150 000 000	1.5%	€ 23 000 000	11.5%	€ 173 000 000
CY	4.8%	€ 7 800 000	36.7%	€ 60 000 000	41.5%	€ 67 800 000
CZ	32.5%	€ 1 375 806 000	7.1%	€ 300 000 000	39.6%	€ 1 675 806 000
DE	36.6%	€ 3 273 000 000	0.0%	€ 0	36.6%	€ 3 273 000 000
DK	18.2%	€ 72 700 000	0.0%	€ 0	18.2%	€ 72 700 000
EE	10.4%	€ 72 116 000	2.0%	€ 14 000 000	12.5%	€ 86 116 000
ES	51.5%	€ 1 807 446 000	8.3%	€ 289 930 000	59.7%	€ 2 097 376 000
FI	11.8%	€ 121 798 000	0.0%	€ 0	11.8%	€ 121 798 000
FR	16.0%	€ 366 918 000	0.0%	€ 450 000	16.0%	€ 367 368 000
GR	27.0%	€ 250 880 000	0.0%	€ 0	27.0%	€ 250 880 000
HR	23.4%	€ 432 000 000	60.7%	€ 1 122 000 000	84.0%	€ 1 554 000 000
HU	3.5%	€ 167 900 000	0.0%	€ 0	3.5%	€ 167 900 000
IE	17.8%	€ 205 000 000	21.9%	€ 252 000 000	39.6%	€ 457 000 000
IT	52.8%	€ 7 885 820 000	1.1%	€ 168 800 000	53.9%	€ 8 054 620 000
LT	20.8%	€ 282 000 000	0.0%	€ 0	20.8%	€ 282 000 000
LU	79.8%	€ 32 000 000	0.0%	€ 0	79.8%	€ 32 000 000
LV	6.4%	€ 50 000 000	0.0%	€ 0	6.4%	€ 50 000 000
MT	50.2%	€ 66 433 000	8.4%	€ 11 082 000	58.6%	€ 77 515 000
NL	48.8%	€ 500 000 000	0.0%	€ 0	48.8%	€ 500 000 000
PL	15.6%	€ 2 452 654 000	4.1%	€ 652 214 000	19.7%	€ 3 104 868 000
PT	25.0%	€ 2 083 500 000	4.7%	€ 395 529 000	29.7%	€ 2 479 029 000
RO	13.1%	€ 750 000 000	0.0%	€ 0	13.1%	€ 750 000 000
SE	85.6%	€ 1 362 800 000	0.1%	€ 1 000 000	85.6%	€ 1 363 800 000
SI	62.5%	€ 566 000 000	0.0%	€ 0	62.5%	€ 566 000 000

MS	Existing SCOs		SCOs not yet in place (current legal framework)		Total	
	% covered	Amount	% covered	Amount	% covered	Amount
SK	47.0%	€ 1 100 000 000	15.0%	€ 352 000 000	62.0%	€ 1 452 000 000
UK	14.3%	€ 1 335 780 000	3.0%	€ 280 000 000	17.3%	€ 1 615 780 000
<b>Tot.</b>	<b>28.3%</b>	<b>€ 27 180 351 000</b>	<b>4.3%</b>	<b>€ 4 109 406 000</b>	<b>32.5%</b>	<b>€ 31 289 757 000</b>

Note: AT, BG, DE, ES, FR, GR and SK replies covered less than 75% of costs.

The survey highlights that:

- on average more than 65% of ESF projects are implemented through SCOs.
- 90% of ESF OPs using SCOs make these mandatory for all project beneficiaries.

Furthermore, fully publicly procured operations limit the use of SCOs. As illustrated in the Table below the "weight" of fully publicly procured operations varies across Member States. The survey data indicate that fully publicly procured operations do not seem to limit the use of SCOs, except in a small number of Member States (FR and UK in particular).

**Table 32 - ESF- expenditure covered by fully publicly procured operations (total public contribution)**

MS	Cost to be declared under SCOs	Fully publicly procured operations	
		%	amount
AT	-	-	not available
BE	25.7%	3.6%	€ 40 000 000
BG	11.5%	0.1%	€ 1 500 000
CY	41.5%	19.0%	€ 31 100 000
CZ	39.6%	0.3%	€ 12 269 000
DE	36.6%	6.5%	€ 579 300 000
DK	18.2%	24.6%	€ 98 339 000
EE	12.5%	-	not available
ES	59.7%	13.7%	€ 473 443 000
FI	11.8%	1.9%	€ 20 000 000
FR	16.0%	39.5%	€ 857 164 000
GR	27.0%	11.9%	€ 110 566 000
HR	84.0%	0.0%	€ 390 000
HU	3.5%	-	not available
IE	39.6%	3.1%	€ 36 000 000
IT	53.9%	8.9%	€ 1 325 695 000
LT	20.8%	-	not available
LU	79.8%	7.5%	€ 3 000 000
LV	6.4%	-	not available
MT	58.6%	0.9%	€ 1 200 000
NL	48.8%	9.8%	€ 100 000 000
PL	19.7%	3.9%	€ 612 000 000
PT	29.7%	-	not available
RO	13.1%	44.5%	€ 2 250 000 000
SE	85.6%	0.8%	€ 13 400 000
SI	62.5%	-	not available
SK	62.0%	-	not available
UK	17.3%	14.0%	€ 1 303 000 000
<b>Tot.</b>	<b>32.5%</b>	<b>8.4%</b>	<b>€ 7 868 366 000</b>

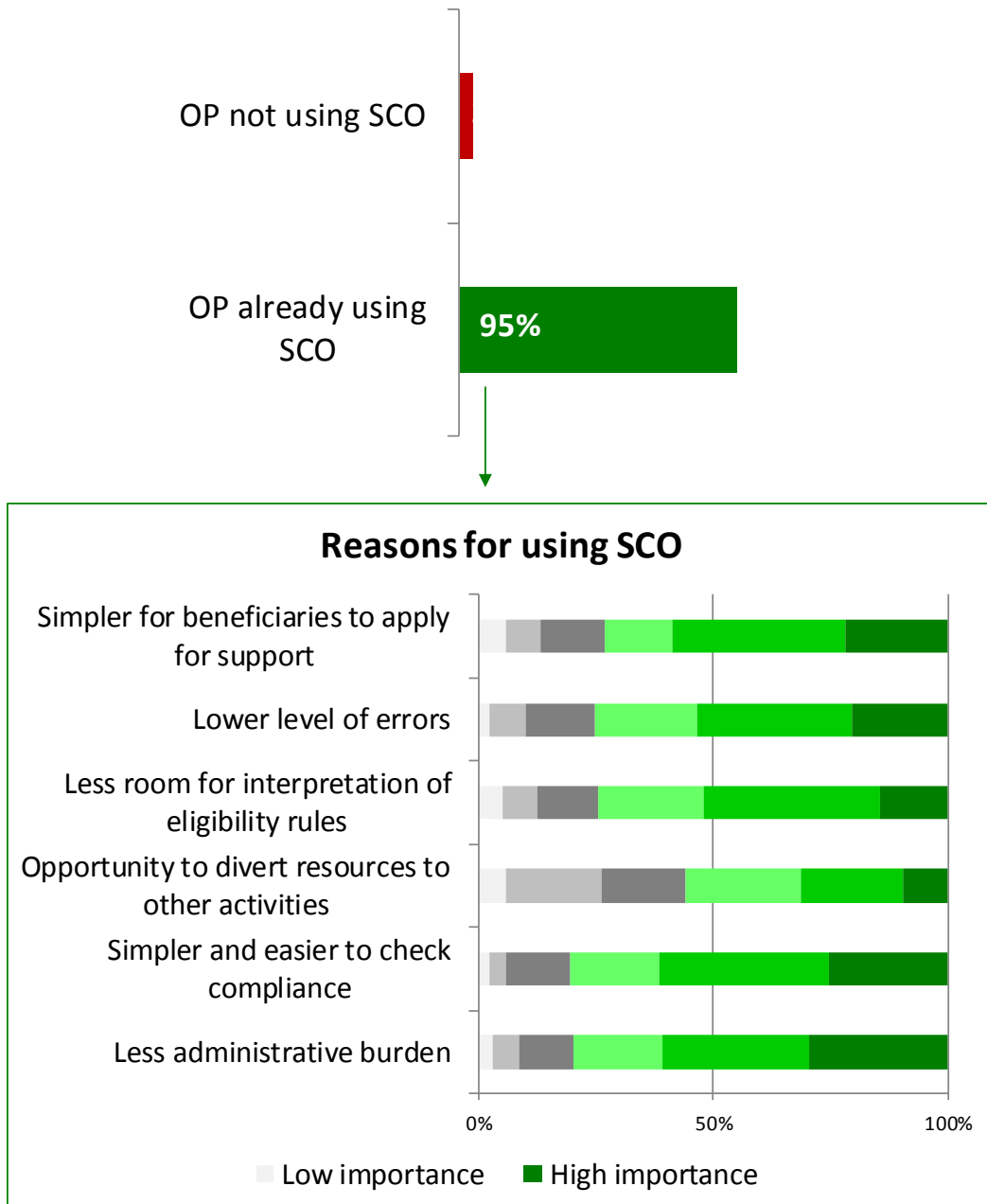
Note: Responses from AT, BG, DE, ES, FR, GR and SK were less than 75%.

## 4.2. Reasons for taking up, or not taking up SCOs

As highlighted in the previous chapter (Table 28) some 95% of ESF OPs already use SCOs.

Key reasons for this are a reduction in administrative burden and simpler compliance checks. Both reasons are considered very important by more than 60% of respondents and important by some 20%.

**Figure 3 ESF Reasons for taking up SCOs**



The 5% of respondents not using SCOs consider legal uncertainty and investments needed to design SCOs as key reasons (both considered as very important reasons for OP Wallonie-Bruxelles, Administrative Capacity OP for Romania and for the Gibraltar OP). German Speaking Community of Belgium OP and Gibraltar OP also include the potential systemic impact of a miscalculation and limited suitability for the programme.

### 4.3. Types of SCOs used

#### 4.3.1. SCOs already used

MSs mainly use flat rate financing (80% of ESF OPs implementing SCOs) and SSUC (70% of ESF OPs implementing SCOs) while only 30% use lump sums.

**Table 33 - SCOs currently used and payments to beneficiaries to the end of 2017 (total public contribution)**

Type of SCO	% <sup>15</sup> of OPs using SCOs	Paid to beneficiaries	% of payments under SCOs
Flat rate financing	80%	€ 1 939 825 000	36%
SSUC	70%	€ 2 853 246 000	53%
Lump sums	30%	€ 554 985 000	10%

Of ESF OPs implementing SCOs:

- 46% use off-the shelf solutions provided by Art. 68(1)(b) CPR (indirect costs up to 15% of direct staff costs)
- 48% use off-the shelf solutions provided by Art. 14(2) ESF (flat rate up to 40% of eligible direct staff costs to calculate other eligible costs).
- 59% define their own SSUC based on a fair, equitable and verifiable calculation method, per Art. 67(5)(a) CPR. This is 41% of expenditure paid to beneficiaries under SCOs by end 2017.
- Also 78% of ESF MAs use SSUC without recourse to Art. 14(1) ESF.

As highlighted in Table 34, more than half of payments to beneficiaries under SCOs from the start of the current programming period to the end of 2017 should use a SSUC. Although flat rate financing is widespread it covers only 36% of payments to beneficiaries under SCOs. This is because they are applied to real costs and consequently cover only part of the costs of operations (i.e. 15%, up to 25%, up to 40% depending on the flat rate applied).

**Table 34 - ESF Use of SCO sub-types and payments to beneficiaries to end 2017 (total public contribution)**

SCO type	SCO sub-type	% of OP using SCOs	Paid to beneficiaries	% of payments made under SCOs
<b>Flat rate</b>	Indirect costs up to 25% of direct costs	28%	€ 655 768 000	12%
	Indirect costs up to 15% of direct staff costs	46%	€ 718 930 000	13%
	Indirect costs based on existing methods	6%	€ 33 139 000	1%
	Up to 40% of eligible direct staff costs to calculate other eligible costs	48%	€ 488 003 000	9%
	Other (including Art. 19 ETC)	7%	€ 43 985 000	1%
<b>SSUC</b>	Based on a fair, equitable and verifiable calculation	59%	€ 2 203 180 000	41%
	Reusing SCOs applicable in	7% <sup>16</sup>	€ 41 855 000	1%

<sup>15</sup> Based on the number of OPs who declared using SCOs (i.e. 80% = 111 OPs using flat rates /138 OPs using SCOs)

SCO type	SCO sub-type	% of OP using SCOs	Paid to beneficiaries	% of payments made under SCOs
	Union policies			
	Reusing SCOs funded entirely in the Member State	9%	€ 322 189 000	6%
	Draft budget (Article 14(3) ESF)	4%	€ 1 513 000	0%
	Article 14(1) ESF (Delegated Act)	13%	€ 284 509 000	5%
<b>Lump sums</b>	Based on a fair, equitable and verifiable calculation method	15%	€ 492 192 000	9%
	Reusing SCOs applicable in Union policies	1%	€ 7 818 000	0%
	Reusing SCOs funded entirely in the Member State	0%	€ 0	0%
	Draft budget (Article 14(3) ESF)	13%	€ 49 888 000	1%
	Article 14(1) ESF (Delegated Act)	4%	€ 5 087 000	0%

Establishing SCOs through a draft budget agreed ex ante by the MA was used by 5 ESF MAs for SSUC (4% of OPs who declared using SCOs) and by 18 ESF MAs for lump sums (13% of OPs who declared using SCOs).

#### 4.3.2. New SCOs planned

MSs intend to define and use mainly SSUC (83% of ESF OPs planning to implement new SCOs) for the rest of the programming period (see table 9). The future use of flat rate financing is expected to be more limited (39% ESF OPs planning to implement new SCOs) while lump sums are expected to be used in 30% of OPs.

**Table 35 - SCOs planned to be used and expenditure expected to be declared under new SCOs (total public contribution)**

Type of SCO	% <sup>17</sup> of OPs planning to use new SCOs	Expected to be declared under new SCOs, not yet defined	% of expenditure expected to be declared under new SCOs
Flat rate financing	39%	€ 1 393 630 000	33%
SSUC	83%	€ 2 597 351 000	62%
Lump sums	30%	€ 195 425 000	5%

Of ESF OPs intending to use new SCOs, 65% are defining their own SSUC based on a fair, equitable and verifiable calculation method (Art. 67(5)(a) CPR).

<sup>16</sup> 9 MAs declared using SSUC applicable in other Union policies; 5 of them declare to use Erasmus + SSUC (the remaining 4 MAs do not provide any additional information)

<sup>17</sup> Based on the number of OPs who intend to use new SCOs for the rest of the programming period (i.e. 39% = 18 OPs planning to implement new flat rates /46 OPs planning to implement new SCO)

**Table 36 - ESF Use of new SCOs per sub-type and expenditure expected to be declared under SCO for the rest of the programming period (total public contribution)**

SCO type	SCO sub-type	% of OPs using SCOs	Expenditure expected to be declared under SCOs	% of expenditure expected to be declared under SCOs
<b>Flat rate</b>	Indirect costs up to 25% of direct costs	20%	€ 729 780 000	17%
	Indirect costs up to 15% of direct staff costs	15%	€ 444 250 000	11%
	Indirect costs based on existing methods	9%	€ 800 000	0%
	Up to 40% of eligible direct staff costs to calculate other eligible costs	22%	€ 218 800 000	5%
	Other Flat rates	0%	€ 0	0%
<b>SSUC</b>	Based on a fair, equitable and verifiable calculation	65%	€ 1 040 001 000	25%
	Reusing SCOs applicable in Union policies	7%	N/A	N/A
	Reusing SCOs funded entirely in the Member State	11%	€ 22 250 000	1%
	Draft budget (Article 14(3) ESF)	11%	€ 36 500 000	1%
	Article 14(1) ESF (Delegated Act)	46%	€ 1 498 600 000	36%
<b>Lump sums</b>	Based on a fair, equitable and verifiable calculation method	13%	€ 16 950 000	0.4%
	Reusing SCOs applicable in Union policies	0%	€ 0	0%
	Reusing SCOs funded entirely in the Member State	0%	€ 0	0%
	Draft budget (Article 14(3) ESF)	20%	€ 70 533 000	2%
	Article 14(1) ESF (Delegated Act)	9%	€ 107 942 000	3%

Data reveal a strong interest in Art. 14(1) ESF with 39 ESF MAs intending to submit additional proposals to the Commission under delegated acts. The operations typically covered by new delegated acts are training for people in employment, vocational education and training and employment services (from intake and orientation to job placement, including training).

#### **4.4. Operations below EUR 50 000 public support**

From the survey, 16% of ESF operations at EU level are below EUR 50 000 of public support. The proportion of “small operations” varies across ESF OPs: 51 OPs (35% of ESF respondents) have no operation with public support below EUR 50 000, while 19 OPs (13% of ESF respondents) have more than half of operations below EUR 50 000 of public support.

The type of SCOs most used for covering “small operations” are flat rates (by 87% of ESF OPs with operations below EUR 50 000 of public support) followed by SSUC (67%) and lump sums (47%).

#### 4.5. Types of operations and costs covered by SCOs

From the survey, more than half of ESF OPs with SCO use them to cover training for the unemployed or employed (72% of ESF OPs using SCOs), education programmes/projects (57%) and social inclusion (59%).

The share of costs covered by SCOs varies from 39% to 60% for all types of operation. The only exception is for mobility of researchers, students or workers, where SCOs cover 73% of costs.

SCO are mainly used to cover direct staff costs and indirect costs (under all types of operations, more than 40% of respondents declare using SCOs to cover these two types of cost). With training for civil servants/operators and mobility of researchers, students or workers, SCO are also used extensively to cover travel costs.

Among the “other types of cost” covered by SCOs, respondents mention IT services, consumables, scholarships and training materials.

**Table 37 - Type of operations and types of cost covered by SCOs**

	Education programmes/projects	Training for unemployed or employed	Employment services	Childcare facilities	Trainings for civil servants/operators	Mobility of researchers, students or workers	Social inclusion actions	Technical assistance costs	
% of programmes using SCOs	<b>57%</b>	<b>72%</b>	<b>40%</b>	<b>20%</b>	<b>9%</b>	<b>20%</b>	<b>59%</b>	<b>19%</b>	
% of costs covered by SCOs	<b>48%</b>	<b>49%</b>	<b>45%</b>	<b>39%</b>	<b>60%</b>	<b>73%</b>	<b>45%</b>	<b>45%</b>	
	% of ESF OPs already using SCOs								
Type of costs	Direct staff	19%	17%	19%	20%	18%	14%	17%	23%
	Other staff	13%	16%	14%	15%	18%	10%	13%	14%
	Travel	16%	15%	15%	11%	20%	26%	17%	14%
	Equipment	13%	11%	11%	17%	10%	6%	11%	8%
	Indirect	24%	25%	24%	22%	30%	21%	26%	32%
	Participant allowances	9%	10%	11%	10%	5%	17%	10%	5%
	Other costs	6%	5%	5%	6%	0%	6%	7%	5%
	% of replies provided for the specific type of operation								



## 4.6. Audit Authorities

Audit Authorities were involved in designing or carried out an ex-ante validation for 36% of SCOs. They audited 35% of SCOs and made observations on those implemented for 10% of ESF OPs. However, these observations note ineligible expenditure for only 3% of ESF OPs already using SCOs, while for 6% of the OPs they resulted in a redesign of the SCOs.

**Table 38 - ESF Involvement of audit authorities**

		TOT
<b>Ex ante</b>	Was the certification body involved in the design or did it carry out an ex ante validation of the SCO methodology?	36%
	Did it give informal feedback?	27%
	Did it give a formal opinion?	18%
		TOT
<b>After SCOs implemented omn</b>	Has the certification body, ever carried out an audit on SCO implemented within your programme?	35%
	Have these auditors made observations on your SCO	10%
	→ As regards methodology used?	7%
	→ As regards application of the SCO?	7%
	→ Resulting in ineligible expenditure?	3%
	→ Resulting in redesign of your SCO?	6%

## 4.7. Opinions on Omnibus proposal

Approximately half of respondents say they would use additional financing simplification measures if the Omnibus proposal is approved.

More precisely:

- More than one third of respondents would use additional off-the-shelf flat rates;
- 26% of respondents would adopt lump sums with public support above EUR 100 000 (which were not allowed previously).

The specific proposal to increase the threshold under Art. 14(4) ESF to EUR 100 000, would impact some 28% of ESF OPs (so at EU level, 28% of operations with public support are for less than EUR 100.000).

**Table 39 - Opinions of ESF MAs on the Omnibus proposal**

If the Omnibus proposal as proposed by COM is adopted, would you use any additional financing simplification measures?	49%
Additional off-the-shelf flat rates?	36%
→ Direct staff costs up to 20% of direct costs other than staff costs	23%
Lump Sums with public support above EUR 100 000 (which were not allowed previously)	26%

#### 4.8. Use of Joint Action Plans

Only 5% of respondents intend to use Joint Action Plans (JAP). The process of elaboration and approval is considered burdensome and complex by almost 60% of respondents, while 56% feel that similar results could be achieved with less burdensome tools such as SSUC.

**Table 40 - Reasons for not using JAP**

The elaboration/definition is extremely burdensome	59%
Approval process is too complex	58%
It is possible to achieve the same results with less burdensome tools/processes (i.e. SSUC)	56%
Other reasons	16%

#### 4.9. Support needed and recommendations

Approximately half of ESF MAs already using SCOs need further support. MAs underline the importance of more opportunities to share “real and practical examples” (i.e. “more exchanges of practices between national authorities managing projects of the same type”). Some MAs underline the importance of more information about “SSUC already used in the context of other Union Policies”.

Several respondents stress the need to “obtain a validation of the methodologies by the Commission to minimise disparities in criteria and interpretation”.

Key recommendations for improving/facilitating the use of SCOs are to:

- increase the number of SCOs defined at EU level (“The development of SCOs in the Member State itself consumes huge amounts of time and energy”) and at national level (“Elaboration of national SCOs for recruitment incentives and training for employment”; “ex ante validation of the methodology”);
- simplify the process of elaboration and approval of the delegated acts (“Article 14(1) should be a simpler process”).

## 5. ANNEXES

**Table 41 EAFRD – List of MAs having completed the questionnaire**

2014AT06RDNP001 - Austria - National Rural Development
2014CY06RDNP001 - Cyprus - National Rural Development
2014CZ06RDNP001 - Czech Republic - National Rural Development
2014DE06RDRN001 - Germany - Rural Network
2014DE06RDRP003 - Baden-Württemberg - Rural Development
2014DE06RDRP010 - Hessen - Rural Development
2014DE06RDRP018 - Saarland - Rural Development
2014DE06RDRP019 - Sachsen - Rural Development
2014DE06RDRP020 - Sachsen-Anhalt - Rural Development
2014DK06RDNP001 - Denmark - National Rural Development
2014EE06RDNP001 - Estonia - National Rural Development
2014ES06RDRP001 - Andalucía - Rural Development
2014ES06RDRP003 - Asturias - Rural Development
2014ES06RDRP005 - Canarias - Rural Development
2014ES06RDRP006 - Cantabria - Rural Development
2014ES06RDRP007 - Castilla-La Mancha - Rural Development
2014ES06RDRP009 - Cataluña - Rural Development
2014ES06RDRP010 - Extremadura - Rural Development
2014ES06RDRP012 - Madrid - Rural Development
2014ES06RDRP013 - Murcia - Rural Development
2014ES06RDRP014 - Navarra - Rural Development
2014ES06RDRP015 - País Vasco - Rural Development
2014FI06RDRP001 - Mainland Finland - Rural Development
2014FI06RDRP002 - Åland - Rural Development
2014FR06RDRP002 - Martinique - Rural Development
2014FR06RDRP003 - Guyane - Rural Development
2014FR06RDRP006 - Mayotte - Rural Development
2014FR06RDRP021 - Champagne-Ardenne - Rural Development
2014FR06RDRP022 - Picardie - Rural Development
2014FR06RDRP024 - Centre - Rural Development
2014FR06RDRP026 - Bourgogne - Rural Development
2014FR06RDRP041 - Lorraine - Rural Development
2014FR06RDRP042 - Alsace - Rural Development
2014FR06RDRP053 - Bretagne - Rural Development
2014FR06RDRP054 - Poitou-Charentes - Rural Development
2014FR06RDRP072 - Aquitaine - Rural Development
2014FR06RDRP074 - Limousin - Rural Development
2014FR06RDRP082 - Rhone-Alpes - Rural Development
2014FR06RDRP083 - Auvergne - Rural Development
2014GR06RDNP001 - Greece - National Rural Development
2014HR06RDNP001 - Croatia - National Rural Development
2014IE06RDNP001 - Ireland - National Rural Development
2014IT06RDNP001 - Italy - National Rural Development
2014IT06RDRN001 - Italy - Rural Network
2014IT06RDRP002 - Bolzano - Rural Development
2014IT06RDRP003 - Emilia-Romagna - Rural Development
2014IT06RDRP004 - Friuli-Venezia Giulia - Rural Development
2014IT06RDRP005 - Lazio - Rural Development
2014IT06RDRP006 - Liguria - Rural Development
2014IT06RDRP007 - Lombardia - Rural Development
2014IT06RDRP009 - Piemonte - Rural Development
2014IT06RDRP011 - Trento - Rural Development
2014IT06RDRP012 - Umbria - Rural Development
2014IT06RDRP013 - Valle d'Aosta - Rural Development
2014IT06RDRP014 - Veneto - Rural Development
2014IT06RDRP017 - Basilicata - Rural Development
2014IT06RDRP021 - Sicilia - Rural Development
2014LT06RDNP001 - Lithuania - National Rural Development
2014LU06RDNP001 - Luxembourg - National Rural Development
2014LV06RDNP001 - Latvia - National Rural Development

2014MT06RDNP001 - Malta - National Rural Development
2014PL06RDNP001 - Poland - National Rural Development
2014PT06RDRP001 - Azores - Rural Development
2014PT06RDRP002 - Continental Portugal - Rural Development
2014PT06RDRP003 - Madeira - Rural Development
2014RO06RDNP001 - Romania - National Rural Development
2014SI06RDNP001 - Slovenia - National Rural Development
2014SK06RDNP001 - Slovakia - National Rural Development
2014UK06RDRP001 - England - Rural Development
2014UK06RDRP004 - Wales - Rural Development

**Table 42 ERDF-CF – List of MAs having completed the questionnaire**

2014AT16RFOP001 - Investments in Growth and Employment - ERDF
2014BE16RFOP001 - Brussels Capital Region - ERDF
2014BE16RFOP002 - Flanders - ERDF
2014BE16RFOP003 - Wallonia - ERDF
2014BG05M2OP001 - Science and Education for Smart Growth - ESF/ERDF
2014BG16M1OP001 - Transport and transport infrastructure - ERDF/CF
2014BG16RFOP001 - Regions in Growth - ERDF
2014CZ05M2OP001 - Research Development and Education - ESF/ERDF
2014CZ16CFTA001 - Technical Assistance - CF
2014CZ16M1OP001 - Transport - ERDF/CF
2014CZ16M1OP002 - Environment - ERDF/CF
2014CZ16M2OP001 - Prague Growth Pole - ERDF/ESF
2014CZ16RFOP002 - Integrated Regional Programme - ERDF
2014DE16RFOP001 - OP Baden-Württemberg ERDF 2014-2020
2014DE16RFOP005 - Bremen - ERDF
2014DE16RFOP006 - Hamburg - ERDF
2014DE16RFOP007 - Hessen - ERDF
2014DE16RFOP008 - Mecklenburg-Vorpommern - ERDF
2014DE16RFOP010 - Rheinland-Pfalz - ERDF
2014DE16RFOP011 - Saarland - ERDF
2014DE16RFOP014 - Schleswig-Holstein - ERDF
2014DK16RFOP001 - Innovation and Sustainable Growth in Businesses - ERDF
2014EE16M3OP001 - Cohesion Policy Funding - ERDF/ESF/CF
2014ES16RFOP001 - Smart growth - ERDF
2014ES16RFOP002 - Sustainable growth - ERDF
2014ES16RFOP006 - Baleares - ERDF
2014ES16RFOP007 - Canarias - ERDF
2014ES16RFOP009 - Castilla y León - ERDF
2014ES16RFOP010 - Castilla-La Mancha - ERDF
2014ES16RFOP011 - Cataluña - ERDF
2014ES16RFOP014 - Extremadura - ERDF
2014ES16RFOP015 - Galicia - ERDF
2014ES16RFOP016 - La Rioja - ERDF
2014ES16RFOP021 - País Vasco - ERDF
2014ES16RFSM001 - SME Initiative - ERDF
2014FI05M2OP001 - Entrepreneurship and skills Åland - ESF/ERDF
2014FI16M2OP001 - Sustainable growth and jobs - ERDF/ESF
2014FR05M0OP001 - Ile-de-France et Seine - ESF/ERDF/YEI
2014FR16M0OP002 - Auvergne - ERDF/ESF/YEI
2014FR16M0OP004 - Champagne-Ardenne - ERDF/ESF/YEI
2014FR16M0OP005 - Haute-Normandie - ERDF/ESF/YEI
2014FR16M0OP006 - Languedoc-Roussillon - ERDF/ESF/YEI
2014FR16M0OP007 - Midi-Pyrénées et Garonne - ERDF/ESF/YEI
2014FR16M0OP008 - Picardie - ERDF/ESF/YEI
2014FR16M0OP011 - Martinique - ERDF/ESF/YEI
2014FR16M0OP012 - Nord-Pas de Calais - ERDF/ESF/YEI
2014FR16M0OP013 - Provence-Alpes-Cote d'Azur - ERDF/ESF/YEI
2014FR16M2OP001 - Basse-Normandie - ERDF/ESF
2014FR16M2OP002 - Bourgogne - ERDF/ESF
2014FR16M2OP003 - Bretagne - ERDF/ESF
2014FR16M2OP004 - Corse - ERDF/ESF
2014FR16M2OP005 - Franche-Comté et Jura - ERDF/ESF
2014FR16M2OP007 - Lorraine et Vosges - ERDF/ESF
2014FR16M2OP008 - Pays de la Loire - ERDF/ESF
2014FR16M2OP009 - Poitou-Charentes - ERDF/ESF
2014FR16M2TA001 - Technical Assistance - ERDF/ESF
2014FR16RFOP006 - Interregional Alsace - ERDF
2014FR16RFOP007 - Réunion ERDF
2014GR05M2OP001 - Reform of the Public Sector - ESF/ERDF
2014GR16M1OP001 - Transport Infrastructure Environment and Sustainable Development - ERDF/CF
2014GR16M2OP002 - Central Macedonia - ERDF/ESF
2014GR16M2OP003 - Thessaly - ERDF/ESF

2014GR16M2OP004 - Epirus - ERDF/ESF
2014GR16M2OP010 - North Aegean - ERDF/ESF
2014GR16M2OP012 - Attica - ERDF/ESF
2014GR16M2OP014 - Eastern Macedonia-Thrace - ERDF/ESF
2014HR16M1OP001 - Competitiveness and Cohesion - ERDF/CF
2014HU05M2OP001 - Human Resources Development - ESF/ERDF
2014HU05M3OP001 - Public Administration and Civil Service Development - ESF/ERDF/CF
2014HU16M0OP001 - Economic Development and Innovation Programme - ERDF/ESF/YEI
2014HU16M1OP003 - Integrated Transport - ERDF/CF
2014HU16M2OP002 - Competitive Central-Hungary - ERDF/ESF
2014IE16RFOP001 - Border Midland and Western Regional - ERDF
2014IE16RFOP002 - Southern & Eastern Regional Programme - ERDF
2014IT05M2OP001 - Education - ESF/ERDF
2014IT05M2OP002 - Governance and Institutional Capacity - ESF/ERDF
2014IT16M2OP004 - Metropolitan Cities - ERDF/ESF
2014IT16M2OP005 - Research and Innovation - ERDF/ESF
2014IT16M2OP006 - Calabria - ERDF/ESF
2014IT16RFOP002 - Infrastructures and Networks - ERDF
2014IT16RFOP003 - Enterprises and Competitiveness - ERDF
2014IT16RFOP004 - Abruzzo - ERDF
2014IT16RFOP005 - Bolzano - ERDF
2014IT16RFOP007 - Campania - ERDF
2014IT16RFOP008 - Emilia-Romagna - ERDF
2014IT16RFOP009 - Friuli-Venezia Giulia - ERDF
2014IT16RFOP011 - Liguria - ERDF
2014IT16RFOP012 - Lombardia - ERDF
2014IT16RFOP013 - Marche - ERDF
2014IT16RFOP014 - Piemonte - ERDF
2014IT16RFOP015 - Sardegna - ERDF
2014IT16RFOP017 - Toscana - ERDF
2014IT16RFOP018 - Trento - ERDF
2014IT16RFOP020 - Valle d'Aosta - ERDF
2014IT16RFOP022 - Basilicata - ERDF
2014LT16MAOP001 - EU Structural Funds Investments - ERDF/ESF/CF/YEI
2014LU16RFOP001 - Luxembourg - ERDF
2014LV16MAOP001 - Growth and Employment - ERDF/ESF/CF/YEI
2014MT16M1OP001 - Fostering a competitive and sustainable economy - ERDF/CF
2014MT16RFSM001 - SME initiative - ERDF
2014NL16RFOP001 - North Netherlands - ERDF
2014NL16RFOP004 - East Netherlands - ERDF
2014PL16CFTA001 - Technical Assistance - CF
2014PL16M1OP001 - Infrastructure and Environment - ERDF/CF
2014PL16M2OP001 - Dolnośląskie Voivodeship - ERDF/ESF
2014PL16M2OP002 - Kujawsko-Pomorskie Voivodeship - ERDF/ESF
2014PL16M2OP003 - Lubelskie Voivodeship - ERDF/ESF
2014PL16M2OP004 - Lubuskie Voivodeship - ERDF/ESF
2014PL16M2OP005 - Łódzkie Voivodeship - ERDF/ESF
2014PL16M2OP006 - Małopolskie Voivodeship - ERDF/ESF
2014PL16M2OP007 - Mazowieckie Voivodeship - ERDF/ESF
2014PL16M2OP008 - Opolskie Voivodeship - ERDF/ESF
2014PL16M2OP009 - Podkarpackie Voivodeship - ERDF/ESF
2014PL16M2OP010 - Podlaskie Voivodeship - ERDF/ESF
2014PL16M2OP011 - Pomorskie Voivodeship - ERDF/ESF
2014PL16M2OP012 - Śląskie Voivodeship - ERDF/ESF
2014PL16M2OP013 - Świętokrzyskie Voivodeship - ERDF/ESF
2014PL16M2OP014 - Warmińsko-Mazurskie Voivodeship - ERDF/ESF
2014PL16M2OP015 - Wielkopolskie Voivodeship - ERDF/ESF
2014PL16M2OP016 - Zachodniomorskie Voivodeship - ERDF/ESF
2014PL16RFOP001 - Smart growth - ERDF
2014PL16RFOP002 - Digital Poland - ERDF
2014PL16RFOP003 - Development of Eastern Poland - ERDF
2014PT16CFOP001 - Sustainability and Resource Use Efficiency - CF
2014PT16M2OP001 - Norte - ERDF/ESF
2014PT16M2OP002 - Centro - ERDF/ESF

2014PT16M2OP003 - Alentejo - ERDF/ESF
2014PT16M2OP004 - Azores - ERDF/ESF
2014PT16M2OP005 - Lisboa - ERDF/ESF
2014PT16M2OP006 - Madeira - ERDF/ESF
2014PT16M2OP007 - Algarve - ERDF/ESF
2014PT16M3OP001 - Competitiveness and Internationalisation - ERDF/ESF/CF
2014PT16RFTA001 - Technical Assistance - ERDF
2014RO16RFOP002 - Integrated Regional Programme - ERDF
2014SE16M2OP001 - Community-led local Development - ERDF/ESF
2014SE16RFOP001 - South Sweden - ERDF
2014SE16RFOP002 - Småland and islands - ERDF
2014SE16RFOP003 - West Sweden - ERDF
2014SE16RFOP004 - East-Central Sweden - ERDF
2014SE16RFOP005 - Stockholm - ERDF
2014SE16RFOP006 - North-Central Sweden - ERDF
2014SE16RFOP007 - Central Norrland - ERDF
2014SE16RFOP008 - Upper Norrland - ERDF
2014SE16RFOP009 - National fund for investments in growth and jobs - ERDF
2014SI16MAOP001 - EU Cohesion Policy - ERDF/ESF/CF/YEI
2014SK05M0OP001 - Human Resources - ESF/ERDF/YEI
2014SK16M1OP001 - Integrated Infrastructure - ERDF/CF
2014SK16RFOP001 - Research and Innovation - ERDF
2014SK16RFOP002 - Integrated Regional Programme - ERDF
2014SK16RFTA001 - Technical Assistance - ERDF
2014TC16M4TN001 - Interreg V-B - Mediterranean
2014TC16M4TN002 - Interreg V-B - Adriatic-Ionian
2014TC16M4TN003 - Interreg V-B - Balkan-Mediterranean
2014TC16M5TN001 - Interreg V-B - Baltic Sea
2014TC16M6TN001 - Interreg V-B - Danube
2014TC16RFCB002 - Interreg V-A - Austria-Czech Republic
2014TC16RFCB003 - Interreg V-A - Slovakia-Austria
2014TC16RFCB004 - Interreg V-A - Austria-Germany/Bayern
2014TC16RFCB005 - Interreg V-A - Spain-Portugal (POCTEP)
2014TC16RFCB006 - Interreg V-A - Spain-France-Andorra (POCTEFA)
2014TC16RFCB008 - Interreg V-A - Hungary-Croatia
2014TC16RFCB009 - Interreg V-A - Germany/Bayern-Czech Republic
2014TC16RFCB015 - Interreg V-A - Slovakia-Hungary
2014TC16RFCB018 - Interreg V-A - Poland-Germany/Sachsen
2014TC16RFCB019 - Interreg V-A - Germany (Mecklenburg-Vorpommern-Brandenburg) -Poland
2014TC16RFCB021 - Interreg V-A - Romania-Bulgaria
2014TC16RFCB022 - Interreg V-A - Greece-Bulgaria
2014TC16RFCB023 - Interreg V-A - Germany-The Netherlands
2014TC16RFCB024 - Interreg V-A - Germany-Austria-Switzerland-Liechtenstein (Alpenrhein-Bodensee-Hochrhein)
2014TC16RFCB025 - Interreg V-A - Czech Republic-Poland
2014TC16RFCB026 - Interreg V-A - Sweden-Denmark-Norway (Å-resund-Kattegat-Skagerrak)
2014TC16RFCB027 - Interreg V-A - Latvia-Lithuania
2014TC16RFCB030 - Interreg V-A - Slovakia-Czech Republic
2014TC16RFCB031 - Interreg V-A - Lithuania-Poland
2014TC16RFCB032 - Interreg V-A - Sweden-Finland-Norway (Nord)
2014TC16RFCB033 - Interreg V-A - Italy-France (Maritime)
2014TC16RFCB034 - Interreg V-A - France-Italy (ALCOTRA)
2014TC16RFCB035 - Interreg V-A - Italy-Switzerland
2014TC16RFCB036 - Interreg V-A - Italy-Slovenia
2014TC16RFCB039 - Interreg V-A - France-Germany-Switzerland (Rhin supérieur)
2014TC16RFCB040 - Interreg V-A - France-United Kingdom (Manche)
2014TC16RFCB041 - Interreg V-A - France-Switzerland
2014TC16RFCB042 - Interreg V-A - Italy-Croatia
2014TC16RFCB044 - Interreg V-A - Belgium-France (France-Wallonie-Vlaanderen)
2014TC16RFCB045 - Interreg V-A - France-Belgium-Germany-Luxembourg (Grande Région)
2014TC16RFCB046 - Interreg V-A - Belgium-The Netherlands
2014TC16RFCB049 - Interreg V-A - Romania-Hungary
2014TC16RFCB052 - Interreg V-A - Italy-Austria
2014TC16RFCB053 - Interreg V-A - Slovenia-Hungary

2014TC16RFCB056 - Interreg V-A - Germany-Denmark
2014TC16RFIR001 - Interreg Europe
2014TC16RFIR002 - Interact
2014TC16RFIR003 - Urbact
2014TC16RFIR004 - ESPON
2014TC16RFTN001 - Interreg V-B - Alpine Space
2014TC16RFTN002 - Interreg V-B - Atlantic Area
2014TC16RFTN003 - Interreg V-B - Central Europe
2014TC16RFTN004 - Interreg V-B - Northern Periphery and Arctic
2014TC16RFTN006 - Interreg V-B - North West Europe
2014TC16RFTN007 - Interreg V-B - South West Europe
2014TC16RFTN009 - Interreg V-B - Indian Ocean Area
2014TC16RFTN010 - Interreg V-B - Amazonia
2014UK16RFOP001 - England - ERDF
2014UK16RFOP002 - Gibraltar - ERDF
2014UK16RFOP003 - Northern Ireland - ERDF
2014UK16RFOP004 - Scotland - ERDF
2014UK16RFOP005 - West Wales and The Valleys - ERDF
2014UK16RFOP006 - East Wales - ERDF



**Table 43 ESF – List of MAs having completed the questionnaire**

2014BE05M9OP001 - Wallonie-Bruxelles 2020.eu - ESF/YEI
2014BE05M9OP002 - Brussels-Capital Region : Investment for growth and jobs - ESF/YEI
2014BE05SFOP001 - German Speaking Community of Belgium - ESF
2014BE05SFOP002 - Flanders - ESF
2014BG05M2OP001 - Science and Education for Smart Growth - ESF/ERDF
2014BG05M9OP001 - Human Resources Development - ESF/YEI
2014CY05M9OP001 - Employment, Human Capital and Social Cohesion - ESF/YEI
2014CZ05M2OP001 - Research Development and Education - ESF/ERDF
2014CZ05M9OP001 - Employment, Human Capital and Social Cohesion - ESF/YEI
2014CZ16M2OP001 - Prague Growth Pole - ERDF/ESF
2014DE05SFOP002 - Federal Germany - ESF
2014DE05SFOP003 - Baden-Württemberg - ESF
2014DE05SFOP004 - Bayern - ESF
2014DE05SFOP005 - Berlin - ESF
2014DE05SFOP006 - Brandenburg - ESF
2014DE05SFOP007 - Hamburg - ESF
2014DE05SFOP008 - Hessen - ESF
2014DE05SFOP010 - Nordrhein-Westfalen - ESF
2014DE05SFOP011 - Saarland - ESF
2014DE05SFOP012 - Sachsen - ESF
2014DE05SFOP015 - Rheinland-Pfalz - ESF
2014DE05SFOP016 - Bremen - ESF
2014DK05SFOP001 - Educational and Entrepreneurial Growth - ESF
2014EE16M3OP001 - Cohesion Policy Funding - ERDF/ESF/CF
2014ES05M9OP001 - Youth Employment - ESF/YEI
2014ES05SFOP001 - La Rioja - ESF
2014ES05SFOP003 - Murcia - ESF
2014ES05SFOP004 - Asturias - ESF
2014ES05SFOP005 - Baleares - ESF
2014ES05SFOP006 - Castilla y León - ESF
2014ES05SFOP007 - Cataluña - ESF
2014ES05SFOP009 - Galicia - ESF
2014ES05SFOP011 - País Vasco - ESF
2014ES05SFOP012 - Social inclusion and social economy - ESF
2014ES05SFOP014 - Canarias - ESF
2014ES05SFOP015 - Castilla-La Mancha - ESF
2014ES05SFOP016 - Extremadura - ESF
2014ES05SFOP019 - Cantabria - ESF
2014ES05SFOP020 - Valenciana - ESF
2014ES05SFOP021 - Madrid - ESF
2014ES05SFTA001 - Technical Assistance - ESF
2014FI05M2OP001 - Entrepreneurship and skills Åland - ESF/ERDF
2014FI16M2OP001 - Sustainable growth and jobs - ERDF/ESF
2014FR05M0OP001 - Île-de-France et Seine - ESF/ERDF/YEI
2014FR05M9OP001 - Youth Employment - ESF/YEI
2014FR05SFOP002 - Alsace - ESF
2014FR05SFOP004 - Martinique - ESF
2014FR16M0OP002 - Auvergne - ERDF/ESF/YEI
2014FR16M0OP004 - Champagne-Ardenne - ERDF/ESF/YEI
2014FR16M0OP005 - Haute-Normandie - ERDF/ESF/YEI
2014FR16M0OP006 - Languedoc-Roussillon - ERDF/ESF/YEI
2014FR16M0OP007 - Midi-Pyrénées et Garonne - ERDF/ESF/YEI
2014FR16M0OP008 - Picardie - ERDF/ESF/YEI
2014FR16M0OP011 - Martinique - ERDF/ESF/YEI
2014FR16M0OP012 - Nord-Pas de Calais - ERDF/ESF/YEI
2014FR16M0OP013 - Provence-Alpes-Cote d'Azur - ERDF/ESF/YEI
2014FR16M2OP001 - Basse-Normandie - ERDF/ESF
2014FR16M2OP002 - Bourgogne - ERDF/ESF
2014FR16M2OP003 - Bretagne - ERDF/ESF
2014FR16M2OP004 - Corse - ERDF/ESF
2014FR16M2OP005 - Franche-Comté et Jura - ERDF/ESF
2014FR16M2OP007 - Lorraine et Vosges - ERDF/ESF
2014FR16M2OP008 - Pays de la Loire - ERDF/ESF

2014FR16M2OP009 - Poitou-Charentes - ERDF/ESF
2014FR16M2TA001 - Technical Assistance - ERDF/ESF
2014GR05M2OP001 - Reform of the Public Sector - ESF/ERDF
2014GR16M2OP002 - Central Macedonia - ERDF/ESF
2014GR16M2OP003 - Thessaly - ERDF/ESF
2014GR16M2OP004 - Epirus - ERDF/ESF
2014GR16M2OP010 - North Aegean - ERDF/ESF
2014GR16M2OP012 - Attica - ERDF/ESF
2014GR16M2OP014 - Eastern Macedonia-Thrace - ERDF/ESF
2014HR05M9OP001 - Efficient Human Resources - ESF/YEI
2014HU05M2OP001 - Human Resources Development - ESF/ERDF
2014HU05M3OP001 - Public Administration and Civil Service Development - ESF/ERDF/CF
2014HU16M0OP001 - Economic Development and Innovation Programme - ERDF/ESF/YEI
2014HU16M2OP002 - Competitive Central-Hungary - ERDF/ESF
2014IE05M9OP001 - Ireland - ESF/YEI
2014IT05M2OP001 - Education - ESF/ERDF
2014IT05M2OP002 - Governance and Institutional Capacity - ESF/ERDF
2014IT05M9OP001 - Youth Employment - ESF/YEI
2014IT05SFOP002 - Systems for Active Employment Policies - ESF
2014IT05SFOP003 - Emilia-Romagna - ESF
2014IT05SFOP004 - Friuli-Venezia Giulia - ESF
2014IT05SFOP005 - Lazio - ESF
2014IT05SFOP006 - Liguria - ESF
2014IT05SFOP007 - Lombardia - ESF
2014IT05SFOP008 - Marche - ESF
2014IT05SFOP010 - Umbria - ESF
2014IT05SFOP011 - Valle d'Aosta - ESF
2014IT05SFOP012 - Veneto - ESF
2014IT05SFOP014 - Sicilia - ESF
2014IT05SFOP015 - Toscana - ESF
2014IT05SFOP016 - Basilicata - ESF
2014IT05SFOP017 - Bolzano - ESF
2014IT05SFOP018 - Trento - ESF
2014IT05SFOP020 - Campania - ESF
2014IT05SFOP021 - Sardegna - ESF
2014IT16M2OP004 - Metropolitan Cities - ERDF/ESF
2014IT16M2OP005 - Research and Innovation - ERDF/ESF
2014IT16M2OP006 - Calabria - ERDF/ESF
2014LT16MAOP001 - EU Structural Funds Investments - ERDF/ESF/CF/YEI
2014LU05SFOP001 - Luxembourg - ESF
2014LV16MAOP001 - Growth and Employment - ERDF/ESF/CF/YEI
2014MT05SFOP001 - Investing in human capital - ESF
2014NL05SFOP001 - Netherlands - ESF
2014PL05M9OP001 - Knowledge Education Growth - ESF/YEI
2014PL16M2OP001 - Dolnośląskie Voivodeship - ERDF/ESF
2014PL16M2OP002 - Kujawsko-Pomorskie Voivodeship - ERDF/ESF
2014PL16M2OP003 - Lubelskie Voivodeship - ERDF/ESF
2014PL16M2OP004 - Lubuskie Voivodeship - ERDF/ESF
2014PL16M2OP005 - Łódzkie Voivodeship - ERDF/ESF
2014PL16M2OP006 - Małopolskie Voivodeship - ERDF/ESF
2014PL16M2OP007 - Mazowieckie Voivodeship - ERDF/ESF
2014PL16M2OP008 - Opolskie Voivodeship - ERDF/ESF
2014PL16M2OP009 - Podkarpackie Voivodeship - ERDF/ESF
2014PL16M2OP010 - Podlaskie Voivodeship - ERDF/ESF
2014PL16M2OP011 - Pomorskie Voivodeship - ERDF/ESF
2014PL16M2OP012 - Śląskie Voivodeship - ERDF/ESF
2014PL16M2OP013 - Świętokrzyskie Voivodeship - ERDF/ESF
2014PL16M2OP014 - Warmińsko-Mazurskie Voivodeship - ERDF/ESF
2014PL16M2OP015 - Wielkolskie Voivodeship - ERDF/ESF
2014PL16M2OP016 - Zachodniomorskie Voivodeship - ERDF/ESF
2014PT05M9OP001 - Social Inclusion and Employment - ESF/YEI
2014PT05SFOP001 - Human Capital - ESF
2014PT16M2OP001 - Norte - ERDF/ESF
2014PT16M2OP002 - Centro - ERDF/ESF

2014PT16M2OP003 - Alentejo - ERDF/ESF
2014PT16M2OP004 - Azores - ERDF/ESF
2014PT16M2OP005 - Lisboa - ERDF/ESF
2014PT16M2OP006 - Madeira - ERDF/ESF
2014PT16M2OP007 - Algarve - ERDF/ESF
2014PT16M3OP001 - Competitiveness and Internationalisation - ERDF/ESF/CF
2014RO05M9OP001 - Human Capital - ESF/YEI
2014RO05SFOP001 - Administrative Capacity - ESF
2014SE05M9OP001 - Investments in growth and employment - ESF/YEI
2014SE16M2OP001 - Community-led local Development - ERDF/ESF
2014SI16MAOP001 - EU Cohesion Policy - ERDF/ESF/CF/YEI
2014SK05M0OP001 - Human Resources - ESF/ERDF/YEI
2014UK05M9OP001 - England - ESF/YEI
2014UK05M9OP002 - Scotland - ESF/YEI
2014UK05SFOP001 - West Wales and the Valleys - ESF
2014UK05SFOP002 - East Wales - ESF
2014UK05SFOP004 - Northern Ireland - ESF
2014UK05SFOP005 - Gibraltar - ESF

**Table 44 - ESF costs to be declared under an SCO: current study vs 2016 study**

<b>MS</b>	<b>Current study</b>	<b>2016 study</b>
AT	-	43%
BE	25.7%	38%
BG	11.5%	3%
CY	41.5%	22%
CZ	39.6%	30%
DE	36.6%	18%
DK	18.2%	23%
EE	12.5%	34%
ES	59.7%	50%
FI	11.8%	26%
FR	16.0%	16%
GR	27.0%	45%
HR	84.0%	32%
HU	3.5%	7%
IE	39.6%	15%
IT	53.9%	61%
LT	20.8%	21%
LU	79.8%	75%
LV	6.4%	8%
MT	58.6%	21%
NL	48.8%	50%
PL	19.7%	48%
PT	29.7%	41%
RO	13.1%	22%
SE	85.6%	70%
SI	62.5%	20%
SK	62.0%	28%
UK	17.3%	31%
ETC	32.5%	35%
<b>Tot.</b>	<b>Current study</b>	<b>2016 study</b>

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