

Matrix of SCOs combinations in the same project/ same beneficiary (off-the-shelf & programme specific SCOs)

Based on CPR 2021/1060 and Interreg Regulation 2021/1059.

		Off-the-shelf SCOs						Programme-specific SCOs				
	Combinations	20% staff costs	15% admin costs	7% admin costs	15% travel costs	Hourly rate staff costs ¹	40% all other costs	Unit cost staff	Flat rate staff	25% admin costs	Unit costs activities	Lump sum activities
Off-the-shelf SCOs	20% staff costs		Y	Y	Y**	N	N	N	N	Y	Y*	Y*
	15% admin costs	Y		N	Y	Y	N	Y	Y	N	Y*	Y*
	7% admin costs	Y	N		Y	Y	N	Y	Y	N	Y*	Y*
	15% travel costs	Y**	Y	Y		Y	N	Y	Y**	Y	Y*	Y*
	Hourly rate staff costs ¹	N	Y	Y	Y		Y	Y	N	Y	Y*	Y*
	40% all other costs	N	N	N	N	Y		Y	N	N	N	N
Programme-specific SCOs	Unit cost staff	N	Y	Y	Y	N	Y		N	Y	Y*	Y*
	Flat rate staff	N	Y	Y	Y**	N	N	N		Y**	Y*	Y*
	25% admin costs	Y	N	N	Y	Y	N	Y	Y**		Y*	Y*
	Unit costs activities	Y*	Y*	Y*	Y*	Y*	N	Y*	Y*	Y*		Y*
	Lump sum activities	Y*	Y*	Y*	Y*	Y*	N	Y*	Y*	Y*	Y*	

Y – yes, possible, N – no, not possible

*Provided there are no overlaps in costs covered (e.g., no staff costs included in the unit costs for activities)

** Yes, but ... - keep an eye on the definitions, e.g., for direct/ indirect costs, etc. Using a flat rate upon a flat rate requires very solid basis costs.

All off-the-shelf flat rates have to be read as “up to X%” (it is omitted for simplification reasons). This overview is by no means legally binding.

¹ Hourly rate staff costs refer to Article 55(2) CPR and combines 1720h method and hourly rate (dividing the latest documented monthly gross employment cost by the average monthly working time of the person).

SCOs in CPR and Interreg Regulation (off-the-shelf SCOs)

- Staff costs:
 - up to 20% of direct costs of an operation (Art. 39(3) Interreg Regulation),
 - by dividing the latest documented annual gross employment costs by 1 720 hours for persons working full time, or by a corresponding pro-rata of 1 720 hours, for persons working part-time (Article 39(3)(d) Interreg Regulation),
 - by dividing the latest documented monthly gross employment costs by the average monthly working time of the person concerned in accordance with applicable national rules referred to in the employment or work contract or an appointment decision (both referred to as the employment document) (Article 39(3)(d) Interreg Regulation).
- Office and administrative costs:
 - up to 7% of eligible direct costs of an operation (Art. 54(a) CPR),
 - up to 15% of eligible direct staff costs of an operation (Art. 54(b) CPR),
 - up to 25% of eligible direct costs of an operation (Art. 54(c) CPR) – methodology is required!
- Travel and accommodation - up to 15% of the direct staff costs of an operation (Art. 41(5) Interreg Regulation)
- All remaining eligible costs of an operation - up to 40% of eligible direct staff costs of an operation (Art. 56 CPR)

For questions, contact sco@interact-eu.net.