

Veronica Cotea, DAC.6





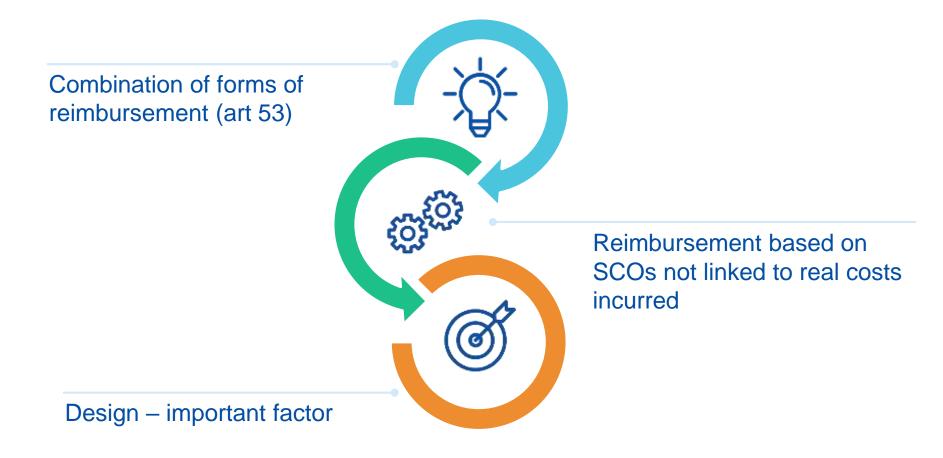
Concept of double financing

An operation receiving support from one or more ESI Funds or from one or more programmes and from other Union instruments for the same costs = double financing

Combining financing from different EU funds or Union instruments allowed, as long as double financing is avoided



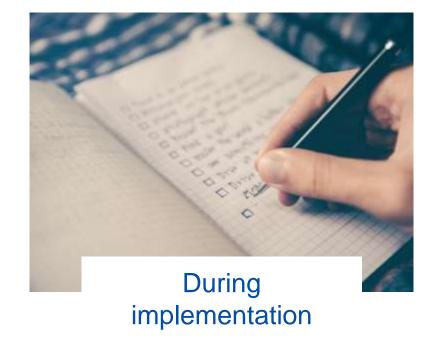
Double financing in SCOs – a risk?





Preventing double financing in SCOs







At the level of the methodology

Clear definition of categories of costs covered by the SCO





Correlation between costs used for calculation and costs covered by the SCO

Clear audit trail





No double costs considered for the calculation of the SCO



During implementation



Definition of categories of costs in the call: clear, transparent



Combination possible with clear delimitation



Procedures and arrangements set up to avoid double financing



Knowledge of the design of the methodology to avoid declaring costs already considered



Examples of audit findings



Use of flat rate for indirect costs

Office supplies declared as real costs



Thank you



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