

3. Les coûts simplifiés: Analyse des différentes options en perspective de la période 2014 - 2020

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Article 7(4) of Regulation (EC) No 1080/2006 as amended by Regulation (EC) No 397/2009 allows:

- **indirect costs, declared on a flat-rate basis, of up to 20 % of the direct costs**
- flat-rate costs calculated by application of standard scales of unit cost as defined by the Member State
- lump sums to cover all or part of the costs of an operation

“[...] The costs referred to in points (i), (ii) and (iii) shall be established in advance on the basis of a fair, equitable and verifiable calculation. [...]”

MC Decision October 2010:



- admin costs = flat rate of 12% of partners' staff costs
- applied to 4th call projects
- 1 flat rate for all partners from all Partner States
- IIIC data
- limited list of items covered by flat rate
- costs covered by flat rate not to be included as direct costs anywhere else (AA's attention!)
- European Commission's prior approval

FLC / auditors focus:

- Verification of calculation methodology
- Verification of the eligibility of direct staff costs to which the flat rate is applied
- Verification of correct application of the calculation

No check of actual costs and use made of flat rate
(may be higher or lower on individual level)!

“Our staff costs are low.”

“FP7/Horizon 2020 grants more”

“Our administration flat rate is 110%
in reality and that’s what we use in our
national programmes”



- No more supporting evidence needed
- Less cost on administration and FLC
- Less mistakes, lower error rate (previously many difficulties encountered)
- INTERREG IVC
 - > incentive to exchange experiences to improve policy
 - > 75%/85% ERDF co-financing rate

- Experimentation still in 2007-2013 programming period
- Continuation in 2014-2020 programming period:
 - Moving from 12% to 15%
 - Harmonisation with other programmes and regulation
 - Inclusion of office equipment ? > not possible acc. to delegated regulation > 2021-2027?

Thanks for your attention!

