



Checklist for the verification of the correctness of the calculation method for SCOs

REGIONE AUTONOMA DELLA SARDEGNA

ENI CBC MED PROGRAMME 2014-2020

AUDIT AUTHORITY

Checklist for audit of operations – SCOs

Accounting year _____

GENERAL INFORMATION						
PROJECT'S INFORMATION						
Title of the Project						
Project Code/Ref. Number						
Project Acronym						
Programme priority						
Programme priority specific objective						
Name of the lead partner organisation (in English)						
Start date						
End date						
State of implementation	Ongoing		Closed			
IDENTIFICATION OF THE BENEFICIARY AND LOCATION OF THE DOCUMENTATION						
Name of the Beneficiary organisation (in English)						
Country						
Address						
Fiscal code/National Identification code						
Legal representative						
Contacts						
Location of the documentation						
FINANCIAL DATA						
Budget granted to the beneficiary						
Payments done		equal to	#DIV/0!	of the assigned grant		
Amount certified in previous accounting periods						
Amount certified in the reference accounting period and sampled						
Breakdown by source of financing						
Cost granted per financing source						
TOTAL AMOUNT	Programme co-financing	National cofinancing				
	ENI	Automatic public contribution	Other	Total public contribution	Private contribution	Total national cofinancing
-						-
Cost certified in the accounting period and sampled						
TOTAL AMOUNT	Programme co-financing	National cofinancing				
	ENI	Automatic public contribution	Other	Total public contribution	Private contribution	Total national cofinancing
-						-
AUDIT						
Auditors						
Date of the audits and involved persons	Managing Authority					
	Date:		Representatives' names			
	Other representatives					
	Date:		Representatives' names			
On the spot check (Beneficiary)	Date:		Representatives' names			
<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; padding: 5px; width: 30%;"> <p style="text-align: center; margin: 0;">Filled in by</p> <p>Date</p> <p>Name</p> <p>Signature</p> </div> <div style="border: 1px solid black; padding: 5px; width: 30%;"> <p style="text-align: center; margin: 0;">Controlled by:</p> <p>Date</p> <p>Name</p> <p>Signature</p> </div> <div style="border: 1px solid black; padding: 5px; width: 30%;"> <p style="text-align: center; margin: 0;">Approval by the Audit Authority:</p> <p>Date</p> <p>Name</p> <p>Signature</p> </div> </div>						

Checklist for the verification of the correct application of the Simplified Cost Options (SCOs)

Control points		Assessment			Analyzed documents	Notes	Main legal and administrative references
		Positive	Negative	n.a.			
Section A - Horizontal control points							
1	The applied SCOs scheme is included in one of the typoliges listed in the followings:						Reg. (EU) n. 897/2014, art. 51
a	standard scales of unit costs						
b	lump sums not exceeding EUR 60,000 per third parity.						
c	flat-rate financing, determined by the application of a percentage to one or more defined cost categories.						
2	The MA of the programme have defined <i>ex ante</i> the methodology for the calculation of SCOs?						
3	Is this method properly documented? Verify that at least the following aspects are documented:						EGESIF note n. 14-0017 "Guidance on Simplified Cost Options".
a	the description of the calculation method, including the main steps of the calculation itself;						
b	the sources of data used for the analysis and for the calculations, including an assessment of the relevance of the data with respect to the operations envisaged, as well as an assessment of the quality of the data;						
c	the calculation itself aimed at determining the value of the simplified option adopted						
4	If the methodology adopted is based on a fair, equitable and verifiable calculation method established by the MA itself, it is possible to conclude that:						Reg. (EU) n. 897/2014, art. 51
a	is the calculation reasonable, i.e. based on real facts and is not excessive or extreme?						
b	Is the calculation fair, or does it ensure equal treatment of Beneficiaries and / or transactions?						
c	Is the calculation verifiable, i.e. is it based on documentary and verifiable evidence that demonstrates the basis on which the chosen simplified option is based?						
5	The indications on the method to be applied to establish the costs of the operation and the conditions for the payment of the grant are contained in the document specifying the conditions for support for each operation?						
6	Has the MA foreseen mechanisms to reduce the contribution, even in the form of percentages of flat-rate reduction, if the qualitative or quantitative levels are not met or in the event that breaches of the reference provisions are found, in compliance with the principle of proportionality?						
7	Are the different types of SCOs combined only if each option covers different categories of costs or for subsequent phases of an operation?						

Control points		Assessment			Analyzed documents	Notes	Main legal and administrative references
		Positive	Negative	n.a.			
8	In the event of a combination of options, do the methodologies ensure that parts of the cost of an operation have not been charged by using more than one type of option, in order to avoid double declaration of costs?						
9	Has the prohibition to use SCOs been foreseen for those costs outsourced and implemented exclusively through works, goods or services contracts?						
Section B - Flat-rate financing							
10	Is the percentage for flat-rate financing and the categories of eligible costs to which this percentage applies defined <i>ex ante</i> ?						
11	Since the indirect costs are calculated on the basis of eligible direct costs (up to 7 % of eligible direct costs, excluding costs incurred in relation to the provision of infrastructure):						Reg. (EU) n. 897/2014, art. 51
a	Is the calculation of the flat-rate share of eligible expenditure correct?						
b	Are the costs to which the flat-rate percentage has been applied adequately justified and the related certified expenditure correct?						
c	Whenever that direct costs have been corrected, have the indirect eligible costs also been reduced?						
Section C - Standard scales of unit costs							
12	Does the methodology adopted by the MA apply the standard scales of unit costs to units that are easily identifiable and precisely defined?						EGESIF note n. 14-0017 "Guidance on Simplified Cost Options".
13	In the document specifying the conditions for support for the operation, or another act having the same legal effect, were any exceptions clearly defined whereby the eligible costs are not reduced to the failure to meet the initially set quantitative targets?						EGESIF note n. 14-0017 "Guidance on Simplified Cost Options".
Section D - Lump sums							
14	Does the document specifying the conditions for supporting the operation, or another act having the same legal effect, clearly define the result (s) required, upon reaching which the planned grant will be paid?						
15	Does the total amount of the lumped-up amounts comply with the EUR 60,000 per third party ?						Reg. (EU) n. 897/2014, art. 51
16	Will this limit be met even if the lump sums are combined with real costs and / or other simplified cost options?						
17	Does the amount to be paid to the Beneficiary for the activity incurred on the basis of a lump sum scheme exclude any private shareholdings, allowances or remuneration paid by third parties participating in an operation?						
18	Is the lump sum granted to the Beneficiary only when the pre-established results are achieved?						
Other observations							

Control points	Assessment			Analyzed documents	Notes	Main legal and administrative references
	Positive	Negative	n.a.			
NOTES: This checklist is an addition to the main checklist on the audited operation, which is referred to for the analysis of other aspects related to the correct selection and execution of the operation and for the overall conclusions of the audit (e.g. Checklist for the audit of State aid operations / procurement, etc).						