



FAMENET

Working paper on SCO: From theory to practice

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Authors:

Richard FREEMAN, Elona GOMA, Andreas RESCH, Angelos SANOPOULOS

Contact:

FAMENET

Boulevard de la Woluwe 2

1150 Brussels

info@famenet.eu

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List of acronyms

AA	Audit Authority
EC	European Commission
CLLD	Community-led local development
CPR	Common Provisions Regulation
DCF	Data Collection Framework
EAFRD	European Agricultural Fund for Rural Development
ERDF	European Regional Development Fund
EMFF	European Maritime and Fisheries Fund
EMFAF	European Maritime, Fisheries and Aquaculture Fund
EUMOFA	European Market Observatory for Fisheries and Aquaculture Products
ESF	European Social Fund
ESIF	European Structural and Investment Funds
FEV	Fair, equitable and verifiable calculation principle
FNLC	Financing not linked to costs
MA	Managing Authority
MS(s)	Member State(s)
OtS	Off-the-shelf (SCOs)
PA	Paying Agency
SCOs	Simplified Cost Options
SO	Specific Objective of the EMFAF
ToO	Type of operation

Executive summary

This working paper provides a **comprehensive overview** of the use, types and implementation of Simplified Cost Options (SCOs) under the European Maritime, Fisheries and Aquaculture Fund (EMFAF) **across different Specific Objectives**. It summarises current practices and key findings from the 2025 FAMENET SCO survey, complemented by supporting documentation shared by Managing Authorities (MAs), reflecting the situation as of 2025.

The working paper does not replace, but rather **complements**, the FAMENET working paper on SCOs (2023) by offering a consolidated overview of SCOs applied under the EMFAF. It serves as a **practical reference** for MAs developing or implementing SCOs in the current and future programming periods.

In total, **around 180 SCOs** are currently in use or planned. The majority of Member States (MSs) already apply SCOs, confirming their role as a **flexible and widely used tool** for simplifying fund management, extending well beyond mandatory compensation measures. The mapping results show that:

- 46% of SCOs are *tailor-made*, developed by programmes themselves and requiring a higher level of effort.
- 26% are *off-the-shelf* SCOs, where no methodology development is needed.
- 23% are *re-used* from other programmes, involving a moderate level of effort.

A survey question on the **perceived benefits** of SCOs for EMFAF administrations and beneficiaries revealed that **66%** are expected to deliver an *optimal* benefit, while around **34%** could be further improved. *Tailor-made* and *re-used* SCOs generally tend to perform better than *off-the-shelf* SCOs. To further enhance the use and quality of SCOs, three key lessons emerge:

- **Continuous improvement:** Based on the survey results regarding the actual SCO benefits and efforts, future EMFAF process evaluations could explicitly assess SCO performance to ensure that simplification is achieved in practice for both administration and beneficiaries.
- **Exchange and learning between MSs:** This working paper could serve as a basis for identifying relevant SCOs and facilitating bilateral exchanges between MAs, either directly or with the support of DG MARE and FAMENET.
- **Use tested solutions:** The working paper presents already tested SCO solutions for the reimbursement of large EMFAF budgets (Finnish case), and for the solid justification of calculation elements that are not defined in detail in the CPR in off-the-shelf SCOs (Maltese case for the 1,720-hour method).

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1 Introduction

1.1 Background

Simplified cost options (SCOs) are one of the key simplification measures designed to help reduce administrative costs and burden, enabling organisations to focus more on achieving the objectives.¹

SCOs have become an established cost-accounting method in EU funding programmes. They were introduced by the European Social Fund (ESF) in the programming period 2007-2013 and later adopted by the European Regional Development Fund (ERDF).

For the 2021–2027 period, the **Common Provisions Regulation** (CPR) 2021/1060 for the European Structural and Investment Funds (ESI Funds, including the EMFAF) provides the legal framework for the use of SCOs. Specifically, Articles 51-56 and 94 of the CPR lay down the rules for using SCOs. Member States (MSs) may use various types of SCOs to calculate the eligible costs of operations co-financed by the ESI Funds, instead of relying on the traditional method based on actual costs incurred and paid.

Several guidance documents and tools have been developed to support the implementation of SCOs, such as:

- **European Commission (2024)** *Guidelines on the use of simplified cost options within the Funds covered by Regulation (EU) 2021/1060 (Common Provisions Regulation) (C/2024/7467)*, published in December 2024.² This revised directive provides guidance on the application of SCOs for the 2021–2027 programming period, particularly under the Common Provisions Regulation (EU) 2021/1060.
- **Interact is actively involved** in the practical application of SCOs under the European Territorial Cooperation (ETC) programmes. It provides a [library](#) with various materials, programme experiences, tips and exchanges related to this topic.
- **FAMENET Working Paper SCOs** providing operational guidance on the simplified costs applicable to the EMFF/EMFAF, including practical examples of SCOs.³

Under the **EMFAF Regulation** (Article 39), the use of SCOs is **mandatory** for all compensation measures supported by the Fund, such as permanent cessation, temporary cessation, or compensation for additional costs or income foregone. In addition, the Managing Authorities (MAs) are already using, or planning to use, SCOs in other EMFAF measures.

Despite their advantages, MAs often face challenges when developing and implementing SCOs. To assist them, FAMENET published its working paper on SCOs in December 2023, reflecting the evolving policy context, including the introduction of crisis measures in response to Russia's war of aggression against Ukraine.

¹ [European Commission \(2025\) Simplified Cost Options and Financing Not Linked to Costs \(FNLC\)](#)

² [European Commission \(2024\) Guidelines on the use of simplified cost options within the Funds covered by Regulation \(EU\) 2021/1060 \(Common Provisions Regulation\) \(C/2024/7467\)](#)

³ [FAMENET Working Paper on SCOs \(2023\)](#)

Since then, the development and use of SCOs have gained momentum. The European Commission also underlined the benefits and encouraged the MSs to apply SCOs during the negotiation of the EMFAF programmes. Given the increasing interest among Member States, there is now a clear need for a **comprehensive overview** of the SCO types applied under the EMFAF.

Looking ahead to the **programming period 2028–2034**, discussions are increasingly focused on further **simplification** and moving away from the traditional ‘real costs’ model. This trend indicates that the role of SCOs is likely to continue expanding, particularly for smaller-scale projects. In addition to SCOs, more ‘performance-based mechanisms’ such as Financing Not Linked to Cost (FNLC) are also likely to gain in importance.

1.2 Purpose and target groups

This working paper provides a **comprehensive overview** of the SCOs currently used or planned under the EMFAF, with the aim of promoting methodological exchange between MSs and thereby contributing to a more effective and harmonised application of SCOs across the EU. The analysis is based on findings from the FAMENET online survey of MAs on SCOs, conducted in summer 2025.

The paper does not replace but rather **complements** the FAMENET working paper on SCOs (2023) by offering a consolidated overview of the types of SCOs applied under the EMFAF across different Specific Objectives. It is intended to serve as a **reference resource** for the MAs when developing or implementing SCOs during the current and future programming periods.

The main **target groups** are EMFAF Managing Authorities and Intermediate Bodies, funding experts involved in EMFAF implementation, and DG MARE officers.

1.3 How to use this working paper

This working paper is structured to guide readers from the legal foundations to practical application:

- **Chapter 1** outlines the legal background of SCOs and the objectives of this working paper.
- **Chapter 2** introduces the fundamentals of SCOs and serves as an entry point for readers who may be less familiar with the concept.
- **Chapter 3** summarises the SCO survey results and provides a detailed overview of the SCOs currently used or planned under the EMFAF across the Specific Objectives.
- **Chapter 4** presents lessons learned and practical tips to consider when planning, developing, and implementing SCOs under the EMFAF.
- **Annex 1** provides the survey results in greater detail and the overall FAMENET survey structure.

2 Basics about SCOs

2.1 What are Simplified Cost Options (SCOs)?

SCOs are a way of reimbursing costs: instead of requiring detailed invoices or documentation of actual expenditure for every expense, SCOs allow reimbursement based on a flat rate, unit cost, or lump sum. When properly implemented, they can help reduce **administrative costs and burdens for both beneficiaries and implementing bodies**.

The box below presents some **key characteristics of SCOs**:

- SCOs serve as approximations of actual costs, determined in advance and based, for example, on statistical data, surveys of historical expenditure data or market prices.
- Estimates of future costs will never precisely match actual costs; by nature, they may over- or underestimate the actual costs incurred for the operation. However, on average, well-designed SCOs provide a **reliable proxy** for real costs. The aim is to reduce these differences to acceptable levels. To achieve the required balance between under- and over-compensation, it is mandatory that all beneficiaries apply SCOs when these are available; they should not be allowed to cherry-pick between real costs and simplified costs.
- SCOs can be expressed in absolute numbers (such as EUR/ha for **unit costs** and EUR for **lump sums**) or as a percentage of other values (such as 15% of turnover for a **flat rate**).
- Different types of SCO can be used in a project, and may also be combined with real costs, to cover various cost categories. However, multiple funding of the same cost category is **not permitted**.
- SCOs must be established before the action is implemented; a sound methodology is key. Once simplified cost options are established, they cannot be changed during or after the implementation of an operation to compensate for an increase in costs or under-utilisation of the available budget.
- Management verifications and audits will not check invoices and amounts paid by beneficiaries but will instead verify the correct application of the SCO methodology.

More information, including the legal background for SCOs, the steps required to design and implement them, the advantages and disadvantages of different types of SCOs, and examples of SCO methodologies used by MAs, can be found in the FAMENET Working Paper on SCOs (2023).

2.2 Type of Simplified Cost Options (SCOs)

There are **three types of SCOs**:

- **Flat Rate:** A fixed percentage applied to specific categories of eligible costs.
- **Unit Cost:** Payment based on a standard cost per unit of output, activity, or result, predetermined using historical or market price data.
- **Lump Sum:** A set amount paid for the achievement of a predefined action, milestone, or result, regardless of the actual costs incurred.

Different types of **design options** are used to implement these SCOs as defined in Table 1.

Table 1: Types of SCOs and implementing options				
Type of SCO	Implementation options			
	Off-the-shelf SCO	Tailor-made SCO	Re-used SCO from existing schemes	Jointly developed SCO
Flat rate	√	√	√	√
Unit cost	√	√	√	√
Lump sum		√	√	√

Source: FAMENET working paper on SCOs (2023). The terminologies used for the implementing options are taken from the FAMENET working paper on SCOs (2023) and are used frequently in other guideline papers (e.g. Interact)

'Off-the-shelf' SCOs⁴ are predefined in the CPR (Articles 54, 55, 56) and Fund specific regulations (e.g., European Territorial Cooperation (ETC) Regulation): Seven SCOs were introduced under the Common Provisions Regulation (CPR) and the ETC Regulation (Art. 39 and 41): six flat rates and one unit cost for staff costs (no lump sums).

- 'Off-the-shelf' SCOs defined in the CPR (Art. 54, 55, 56) are directly applicable to the EMFAF.
- The SCO defined in Article 39(3)(c) of the ETC Regulation (up to 20% of eligible direct costs to reimburse direct staff costs) is just a 'copy' of the same SCOs defined in the CPR Art 55(1).
- The SCO defined in Article 41(5) of the ETC Regulation is a specific application with a focus on travel and accommodation of the SCO defined in the CPR Art 54(b) and can be used in EMFAF by applying the 'Re-use' approach found in Article 53(3)(c) of the CPR (interpretation by FAMENET)

For 'Off-the-shelf' SCOs, the MAs are not required to develop their own methodology, with the exception of an 'almost off-the-shelf' flat rate of up to 25% for indirect costs (Article 54(c) CPR), where a supporting methodology must still be provided by the MA. Off-the-shelf SCOs can be directly applied in EMFAF programmes and represent the least resource-intensive option for MAs when it comes to designing SCOs. For example, the flat rate 'up to x percent of costs' means that the MA may decide on the percentage to cover the costs of the project without the need to develop any specific methodology or provide any justifications for the percentage selected. In some cases, this may be up to 40%.

An evaluation from North Rhine-Westphalia in Germany demonstrates the potential that SCOs offer to beneficiaries. The table below outlines advantages of applying a flat-rate cost allowance for establishing an Operational Group (OG) under the European Innovation Partnership for Agricultural productivity and Sustainability (EIP-AGRI) compared to the use of real costs (see Table 2).

⁴ An overview of the 'off-the-shelf' SCOs offered in the CPR and fund-specific regulations is provided in Annex 3.

Table 2: Comparison of off-the-shelf flat rate and real cost application⁵

	Real costs (No flat rate)	Flat rate (15% on each invoiced working hour)
Before the project begins	Requires significant preparation before submitting the project application, including detailed price research for all materials and precise travel planning.	Requires less preparation before submitting the project application; estimating what is needed and whether the Operational Group can manage with flat rates.
During the project	Must obtain (three) quotes or conduct documented (online) price research. Purchases must follow the lowest-price principle.	No obligation to justify the use of funds outside the Operational Group.
	All receipts must be submitted with payment requests; cash flow must be verified through bank statements.	No submission of receipts required.
	Any changes to materials must be approved in advance; spontaneous adjustments are not allowed.	Allows flexibility to react spontaneously to changes or rescheduling.
Conclusion	High effort	Low effort

Source: Eberhardt (2024). *Evaluation of the implementation of the European Innovation Partnership 'Agricultural Productivity and Sustainability'*, EIP-Agri, European Commission, page 17

'Tailor-made' or programme-specific SCOs⁶ are developed by the MA for a particular programme or type of operation. They have a low degree of standardisation and therefore require considerably more work to design and set up. The two primary methodologies for calculating these SCOs are the Fair, Equitable, and Verifiable (FEV) method and the Draft Budget method.

- The **FEV calculation method according to Article 53 (3) CPR** is the standard methodology used to create programme-specific unit costs, lump sums, or flat rates. Tailor-made SCO calculations must be based on a robust dataset, and the method used must be fair, equitable and verifiable (the FEV method). It is also important that the method is regularly reviewed, adjusted if necessary, and well documented by the MA. An independent check on the design of the SCO is strongly recommended (e.g., by the Audit Authority), despite the fact it increases the preparation time. Additionally, the MA must issue clear guidelines regarding data storage, data adjustment (e.g., annual indexation based on the consumer price index), and the requirement for beneficiaries to keep supporting documents.
- An alternative to the FEV method is the **draft budget** method. A draft budget is a calculation methodology, as opposed to a SCO per se. A 'draft budget' covering up to EUR 200 000 in total costs can be created at project level on a case-by-case basis and agreed ex-ante between the implementing body and the beneficiary. Applying the draft budget method requires significant effort because a separate SCO is developed for each project.

⁵ Rent, general business costs, pro-rata office equipment, and public relations costs can be reimbursed through the flat rate, which is calculated as 15% of invoiced working hours.

⁶ For further information see [Interact \(2023\) Reusing SCOs from Union policies and national schemes in 2021-2027](#).

‘Re-used’ SCOs according to Article 53(3)(a) and (b) of the CPR) are adopted from existing EU or national schemes that apply to similar operations and beneficiaries. Following section 3.2 of the EC guidance document on the use of SCO (Working document C/2024/7467), Managing Authorities can make use of other SCOs and methodologies established under other programmes as follows:

- SCOs established under other Union policies (e.g., Erasmus+, Horizon Europe) for similar types of operations.
- SCOs used in grant schemes funded entirely by a Member State (e.g., national scholarships or daily allowances) that can be adopted for similar operations supported by the CPR Funds.
- SCOs from previous programming periods (e.g., 2014-2020) if the conditions in the previous programming period (type of activities, categories of costs covered, etc.) remain relevant and valid for the programming period 2021-2027 and the original data is auditable.
- SCO methodologies already established within the same MS or by other MS. Managing Authorities must review and adapt these to the specificities of their own programme. For example, a unit cost for advisory services used in a Rural Development Programme might be adopted to support advisory services in an EMFAF programme.

Jointly developed SCOs (not specifically defined in the CPR) may be developed jointly by MAs to be used by multiple MSs or at EU level. This approach allows shared efforts and would ideally reduce development costs, which may be particularly relevant for the programmes with a relatively small budget and limited MA capacities. If widely adopted, such jointly developed SCOs could eventually become off-the-shelf solutions reducing development effort and minimising calculation-error risks, and ensuring consistency and legal certainty across the MS.

Financing not linked to costs (FNLC) is another form of simplified reimbursement provided by *the CPR 2021-2027*. FNLC rules are outlined in Articles 51-56 and 95 of the CPR. Simplified Cost Options (SCOs) and Financing Not Linked to Cost (FNLC) is both simplified reimbursement tools. Under FNLC, payments are linked not to costs incurred by beneficiaries, but rather to the fulfilment of predefined conditions or results agreed between the MS and the European Commission. While FNLC is not an SCO, it is similar in that it operates through mechanisms such as unit costs. The FNLC agreements are made between the MS and the Commission and may be applied between MAs and beneficiaries. While SCOs are a step toward simplification, they are still rooted in reimbursing an eligible action. FNLC is the **true performance-based mechanism**, as it exclusively purchases a result. The methodology calculating the FNLC amount is identical to how you would calculate a standard SCO, specifically a lump sum or a unit cost. But the link to underlying costs is completely severed during implementation and management verification. The focus shifts entirely to the output or outcome.⁷ Although FNLC is a fully approved, official part of the EU regulations for the 2021–2027 funding period, in practical terms, it is still in an ‘early adoption’ phase. Because it is a new and radically different way of funding (reimbursing results rather than expenses), MSs are currently treating it as a ‘pilot’ to see how it works before it is rolled out more widely.

⁷ More details FNLC can be found in the study: EC (2022) Recommendation Paper on Financing not linked to costs, and in the YouTube video: From cost-based input to result-based output: the Financing Not Linked to Costs approach, <https://www.youtube.com/watch?v=o9-VwWztYRc>

The following chapters **focus primarily** on the use of the three types: off-the-shelf, tailor-made, and re-used SCOs. Jointly developed SCOs and financing not linked to costs are, to the best of current knowledge, not yet used under the EMFAF.

3 Overview of SCOs under the EMFAF

In July-August 2025, FAMENET conducted an **online survey** among all MAs and relevant implementing bodies (from now on also referred to as programme bodies) to gather information on the use of SCOs under the EMFAF (the survey template is provided in Annex 4). MAs were also invited to share their SCO methodologies, either in English or in their national languages. This chapter presents the results and includes:

- a summary of the survey findings, and
- an overview of the SCOs used or planned under the EMFAF by Specific Objective.

3.1 SCO survey findings in brief

The SCO online survey was designed to obtain a comprehensive picture of how SCOs are being implemented across EMFAF programmes, including both off-the-shelf and tailor-made approaches. The survey covered **several aspects**, including:

- An overview of the SCOs used or planned under the EMFAF,
- *types of SCOs* applied and the *Specific Objectives* under which they are used,
- *administrative effort* required to develop and implement SCOs, and the perceived *benefits* for administrations and beneficiaries,
- *further actions* needed to support the wider use of SCOs within their programmes.

A brief summary of the findings is presented in the box below. Detailed results are provided in the **Annex 1**.

Responses: 28 responses were received from MAs in 26 MSs with EMFAF programmes, providing a good overview of SCO implementation (Germany and Spain each provided two responses).

Use of SCOs in EMFAF: A total of 180 SCOs were reported, ranging from one to 15 SCOs per MS. Most MSs are already using SCOs to implement the EMFAF (25 bodies in 24 MSs). Further three bodies plan to introduce SCOs. SCOs are already being used or planned under all Specific Objectives. A high number of SCOs is reported under Priority 2 (sustainable aquaculture, processing and marketing). Some SCOs, particularly off-the-shelf options, are designed for horizontal use across multiple SOs, while others are tailored to specific SOs (see tables 4 and 5).

Type of SCOs: All SCOs were compiled into a structured inventory (See Section 3.4). Of the SCOs reported:

- 46% are tailor-made (high effort for designing the SCO).
- 26% are off-the-shelf SCOs (low effort).
- 23% are SCOs re-used from other EU programmes or national schemes and slightly adapted to the EMFAF, rather than newly developed as tailor-made SCOs (medium effort).

Administrative effort: The survey results confirm that tailor-made SCOs require the greatest effort for designing such SCOs, while off-the-shelf SCOs require the least. Re-used SCOs sit in between.

Benefit for administrations and beneficiaries: The benefit was calculated for a subset of reported SCOs with complete information. Overall, 66% of SCOs are assessed as offering an 'ideal' benefit and 15% as 'good'. Around 19% are rated as 'acceptable' and only one SCO is considered 'low'. Tailor-made and re-used SCOs tend to receive higher benefit scores, while off-the-shelf SCOs tend to receive lower scores.

Share of EMFAF implemented or planned to be implemented through SCOs (based on the planned budget): Based on the information provided by the MAs in the survey in August 2025, a high share of programme funding (between 31 and 50%) is implemented through SCOs in a few MSs (e.g. Lithuania and Cyprus). In several others - Belgium, the Netherlands, Finland, Latvia, Poland, Czech Republic, Hungary, Croatia and Romania - the share ranges between 11% and 30%. Some MSs were not yet able to quantify the share of EMFAF implemented or planned to be implemented through SCOs at the time of the survey (e.g. Sweden, France, and Italy).

3.2 Introduction to the overview of the EMFAF SCOs

This section contains the following information on the use of SCO in the MS:

- **Table 3** shows in which Specific Objectives the MS use SCOs or plan to use them, as reported in the survey.
- **Table 4** complements Table 3 with *a detailed overview of the SCOs* used or planned by Specific Objectives and MS, detailing the name, type and description of each SCO, along with its implementation status, and the overall perceived benefit for the administration and beneficiaries based on the information provided through the survey, where available.

A brief description of each SCO and the assignment of individual SCOs to Specific Objectives was carried out by FAMENET based on information provided by the MAs; minor inaccuracies may therefore occur.

In order to keep the EMFAF SCOs overview up to date and correct any errors, the working paper should be updated on an ongoing basis.

For the listed SCOs, detailed methodologies are available only in the respective national documents, which only in a few cases are publicly accessible in national language (e.g., Lithuania, Latvia, Italy, Estonia) and not all were made available to FAMENET. Consequently, for in-depth information, MAs would need to contact the relevant Member State directly.

3.3 General overview – Use of SCOs across EMFAF Specific Objectives in all Member States

Specific Objective	AT	BE	BG	CY	CZ	DE	DK	EE	EL	ES	FI	FR	HR	HU	IE	IT	LT	LV	MT	NL	PL	PT	RO	SE	SI	SK
1.1.1: Sustainable fishing activities (exc. Art. 17 & 19)		X	X				X	X		X	X		X		X	X	X	X	X	X	X			X	X	
1.1.2: Sustainable fishing activities (Art. 17 & 19)		X													X	X		X	X		X				X	
1.2: Energy efficiency and reducing CO2 emissions		X						X				X							X	X	X				X	
1.3: Permanent or temporary cessation			X	X						X		X	X			X	X	X	X		X	X				
1.4: Control & enforcement	X	X	X	X	X		X	X		X	X	X		X				X	X	X	X	X		X		X
1.5: Fishery and aquaculture in the outermost regions										X		X			X							X				
1.6: Protection and restoration of aquatic biodiversity and ecosystems		X	X	X		X	X	X	X	X	X	X		X				X	X	X	X			X		X
2.1: Sustainable aquaculture	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2.2: Marketing, processing of fishery & aquaculture	X	X	X	X		X	X	X		X	X	X		X	X	X	X	X	X	X	X		X	X	X	X
3.1: Sustainable blue economy and community development		X	X	X					X	X	X	X	X			X	X	X			X	X				
4.1: Marine knowledge, maritime surveillance, coast guard cooperation		X	X	X							X	X								X	X					

Table 3: EMFAF specific objectives where Member States use or plan to use SCOs

Specific Objective	AT	BE	BG	CY	CZ	DE	DK	EE	EL	ES	FI	FR	HR	HU	IE	IT	LT	LV	MT	NL	PL	PT	RO	SE	SI	SK
5.1: Technical Assistance – Art. 36(4) CPR		X		X						X									X	X						X
5.2: Technical Assistance – Art. 37 CPR		X																								

Source: FAMENET (2025), survey data (Q4)

3.4 Detailed overview – Use of SCOs across EMFAF Specific Objectives in all Member States

Table 4: Overview of the 180 reported SCOs, used or planned

Specific Objective	MS	Name of SCO in EN	Overall type	Brief description	Implementation status (August 2025)	Overall benefit
1.1.1: Sustainable fishing activities (except Art. 17 & 19)	BG	Staff costs for scientific research	Off-the-shelf SCO	Unit cost (hourly rate) based on historical data or national collective agreements for scientific staff.	Soon to be used, in preparation	No assessment provided
1.1.1: Sustainable fishing activities (except Art. 17 & 19)	EE	Installation of solar panels	Tailor-made SCO	Unit cost per kW of installed capacity (fixed price per kW based on market analysis).	Used and payments made to beneficiaries	No assessment provided
1.1.1: Sustainable fishing activities (except Art. 17 & 19)	EE	Selective fishing gears	Tailor-made SCO	Unit cost per specific gear type (e.g., seal-safe trap nets) purchased/installed.	Used and payments made to beneficiaries	No assessment provided
1.1.1: Sustainable fishing activities (except Art. 17 & 19)	EE	Preparation of applications	Tailor-made SCO	Lump sum payment for the successful submission/approval of a project application (consultancy support).	Used and payments made to beneficiaries	No assessment provided
1.1.1: Sustainable fishing activities (except Art. 17 & 19)	ES	Article 53 CPR Unit cost financing. Training of trainees in the fisheries sector.	Tailor-made SCO	Unit Cost: Reimbursement based on a fixed amount per unit (e.g., per trainee/hour) compliant with Article 53 CPR.	Used and payments made to beneficiaries	Acceptable
1.1.1: Sustainable fishing activities (except Art. 17 & 19)	ES	Article 53 RDC Fixed rate financing. Compensation for loss of profit (Ukraine conflict) (53.3a)	Tailor-made SCO	Flat Rate: Calculated as a specific percentage applied to a base amount to compensate for income lost due to the conflict (Article 53(3)(a) CPR).	Used and payments made to beneficiaries	Ideal

Table 4: Overview of the 180 reported SCOs, used or planned

Specific Objective	MS	Name of SCO in EN	Overall type	Brief description	Implementation status (August 2025)	Overall benefit
1.1.1: Sustainable fishing activities (except Art. 17 & 19)	FI	Innovation voucher	Tailor-made SCO	Lump Sum (Draft budget based). The beneficiary submits a plan and a budget. The aid is fixed as a Lump Sum based on the estimated costs.	Soon to be used, in preparation	Acceptable
1.1.1: Sustainable fishing activities (except Art. 17 & 19)	FI	Pilot support for beginning fisher	Tailor-made SCO	Lump Sum. Allows a new entrant to 'try out' the profession of commercial fishing for up to one year without heavy initial investment. It can cover costs like renting a boat, gear, or mentoring. For a new fisher who has decided to start a permanent commercial fishing business. It covers start-up costs such as acquiring initial small gear, safety equipment, or marketing.	Soon to be used, in preparation	No assessment provided
1.1.1: Sustainable fishing activities (except Art. 17 & 19)	HR	Purchase of fishing rights	Tailor-made SCO	Lump Sum: Fixed compensation established based on the market value or historical economic value of the specific fishing right/gear being surrendered.	Used and payments made to beneficiaries	Good
1.1.1: Sustainable fishing activities (except Art. 17 & 19)	IE	Seafood Training Course and Exam Fees	Tailor-made SCO	Real Costs or Unit Cost (Fixed Fee), External Courses: Reimbursement of actual invoiced course and exam fees (Real Costs). BIM Courses: Standardized lump sum or fixed fee per participant for specific modules (e.g., Basic Safety Training) developed and delivered directly by BIM.	Used and payments made to beneficiaries	Ideal
1.1.1: Sustainable fishing activities (except Art. 17 & 19)	IT	Standard Unit costs for boat rental	Tailor-made SCO	Unit Cost (Hourly Rate): Calculated based on the vessel's production costs, including fuel consumption (litres/kW/h) and crew wages (standard daily rates per role), plus a margin for general expenses.	Used, but no payments made yet to beneficiaries	Ideal
1.1.1: Sustainable fishing activities (except Art. 17 & 19)	LT	FJ-23 Fixed unit prices for the installation or purchase of solar power plants from power parks	Re-used from existing schemes	Unit cost per kW calculated based on market analysis to cover installation or purchase of solar power plants.	Used and payments made to beneficiaries	No assessment provided
1.1.1: Sustainable fishing activities (except Art. 17 & 19)	LT	FS-01 Fixed amounts for the costs of mandatory visibility and information measures regarding EU fund investment activities	Re-used from existing schemes	Lump sums of EUR 15 or EUR 1,121 calculated based on historical declared costs to cover mandatory publicity materials like posters and plaques.	Used and payments made to beneficiaries	No assessment provided

Table 4: Overview of the 180 reported SCOs, used or planned

Specific Objective	MS	Name of SCO in EN	Overall type	Brief description	Implementation status (August 2025)	Overall benefit
1.1.1: Sustainable fishing activities (except Art. 17 & 19)	LT	FJ-71 Fixed unit rates for fisheries management measures	Tailor-made SCO	Unit costs of EUR 1.16 to EUR 29.09 per unit (night or hour) calculated based on survey data to cover additional operational costs (wages, fuel) or lost revenue associated with specific gears.	Used and payments made to beneficiaries	Ideal
1.1.1: Sustainable fishing activities (except Art. 17 & 19)	LT	FS-04 Fixed amounts for fishing management measures for temporary fishing restrictions	Tailor-made SCO	Lump sums of EUR 446 to EUR 9,698 calculated based on the weighted average fishing time and value of landings during restriction periods to cover lost sales revenue.	Used and payments made to beneficiaries	Ideal
1.1.1: Sustainable fishing activities (except Art. 17 & 19)	LV	Lump-sum payment using the budget project method for coastal fishermen	Tailor-made SCO	Lump Sum (Draft Budget): Fixed amount based on an approved ex-ante budget.	Used and payments made to beneficiaries	Ideal
1.1.1: Sustainable fishing activities (except Art. 17 & 19)	NL	Draft Budget to establish a lump sum for the purchase a black box for shrimp fishing vessels	Tailor-made SCO	Lump Sum (Draft Budget): A fixed amount established based on a case-by-case assessment of a draft budget submitted by the beneficiary, agreed ex ante by the managing authority.	Used, but no payments made yet to beneficiaries	Good
1.1.1: Sustainable fishing activities (except Art. 17 & 19)	NL	Integrated cost system for research institutions	Re-used from existing schemes	Unit Cost (Integrated Cost System): Hourly rates calculated according to the institution's usual cost accounting practices, which often integrate indirect costs into the personnel rate.	Used, but no payments made yet to beneficiaries	Ideal
1.1.1: Sustainable fishing activities (except Art. 17 & 19)	PL	Maintaining and sharing educational paths, unit costs	Re-used from existing schemes	Unit Cost: Fixed amount per unit (e.g., km/year) for maintenance.	Planned, not yet developed	No assessment provided
1.3: Permanent or temporary cessation	BG	Compensation for permanent cessation	Tailor-made SCO	Lump sum calculated based on the vessel's capacity (GT and kW) and age, following the standard EU formula (Art. 20 EMFAF).	Used and payments made to beneficiaries	Ideal
1.3: Permanent or temporary cessation	BG	Compensation for temporary cessation of fishing activities	Tailor-made SCO	Unit cost per day of cessation, calculated based on historical income or fixed rates per vessel category.	Planned, not yet developed	No assessment provided
1.3: Permanent or temporary cessation	CY	Lump sum for suspension of all fishing activities of the fishing vessel	Tailor-made SCO	Lump sum determined based on a draft budget or historical data for specific small-scale project deliverables.	Used and payments made to beneficiaries	Ideal

Table 4: Overview of the 180 reported SCOs, used or planned

Specific Objective	MS	Name of SCO in EN	Overall type	Brief description	Implementation status (August 2025)	Overall benefit
1.3: Permanent or temporary cessation	ES	Article 53 RDC Unit cost financing. Temporary suspension.	Tailor-made SCO	Unit Cost: Reimbursement calculated using a pre-defined fixed rate per day of cessation multiplied by eligible days.	Used and payments made to beneficiaries	Ideal
1.3: Permanent or temporary cessation	ES	Article 53 RDC Fixed rate financing. Temporary suspension. Mediterranean drift.	Tailor-made SCO	Flat Rate: Specific compensation measure for Mediterranean trawlers using a flat rate calculation method.	Used and payments made to beneficiaries	Ideal
1.3: Permanent or temporary cessation	ES	Article 53 RDC Unit cost financing. Permanent stoppage. (53.3a)	Tailor-made SCO	Unit Cost: Compensation for vessel scrapping/decommissioning calculated based on a fixed unit cost (likely per GT) under Article 53(3)(a) CPR.	Used and payments made to beneficiaries	Good
1.3: Permanent or temporary cessation	HR	Permanent cessation of fishing activities	Tailor-made SCO	Unit Cost (per vessel): Calculated using a predefined formula based on the vessel's capacity (Gross Tonnage and Engine Power) and historical value/income foregone.	Used and payments made to beneficiaries	Good
1.3: Permanent or temporary cessation	HR	Temporary cessation of fishing activities	Tailor-made SCO	Unit Cost (per day) or Lump Sum: Calculated based on a fixed daily rate multiplied by cessation days. The rate is determined by vessel size category and historical economic performance.	Used and payments made to beneficiaries	Good
1.3: Permanent or temporary cessation	IT	Standard Unit costs for compensations for temporary cessation	Re-used from existing schemes	Unit Cost (Daily Rate): Fixed amount per day of stoppage, calculated based on the vessel's size category (GT/Length) and historical economic performance (income foregone and fixed costs).	Used, but no payments made yet to beneficiaries	Ideal
1.3: Permanent or temporary cessation	IT	Standard Unit costs for compensations for permanent cessation	Re-used from existing schemes	Unit Cost (per vessel): Compensation for scrapping calculated using a fixed formula based on the vessel's Gross Tonnage (GT) and age, derived from historical vessel values and premiums.	Used, but no payments made yet to beneficiaries	Ideal
1.3: Permanent or temporary cessation	LT	FJ-66 Fixed unit rates for compensation to owners of fishing vessels whose activities are permanently discontinued	Tailor-made SCO	Unit cost of EUR 5,709 per year calculated based on the difference between the average net monthly wage in the fisheries sector and the minimum net monthly wage to cover income foregone.	Used and payments made to beneficiaries	Ideal

Table 4: Overview of the 180 reported SCOs, used or planned

Specific Objective	MS	Name of SCO in EN	Overall type	Brief description	Implementation status (August 2025)	Overall benefit
1.3: Permanent or temporary cessation	LT	FJ-67 Fixed unit rates for wage compensation for the permanent cessation of fishing activities	Tailor-made SCO	Unit cost of EUR 3,759 to EUR 4,307 per Gross Tonnage (GT) calculated based on fleet register data and landing statistics to cover capital value and income foregone.	Used and payments made to beneficiaries	Ideal
1.3: Permanent or temporary cessation	LV	Unit costs for the permanent cessation of fishing activities	Tailor-made SCO	Unit Cost (per GT): Compensation calculated using a formula based on vessel tonnage.	Used and payments made to beneficiaries	Ideal
1.3: Permanent or temporary cessation	PL	Lost income of employees due to job loss on a fishing vessel. lump sums	Tailor-made SCO	Lump Sum: Fixed compensation amount for fishers losing jobs due to scrapping.	Used and payments made to beneficiaries	Ideal
1.3: Permanent or temporary cessation	PL	Temporary cessation of fishing activities- unit costs	Re-used from existing schemes	Unit Cost (Daily): Fixed daily rate based on vessel size and historical turnover.	Used and payments made to beneficiaries	Ideal
1.3: Permanent or temporary cessation	PL	Permanent cessation of fishing activities, unit costs	Re-used from existing schemes	Unit Cost (per Vessel): Formula-based compensation derived from GT and age.	Used and payments made to beneficiaries	Ideal
1.3: Permanent or temporary cessation	PT	Temporary terminations	Re-used from existing schemes	Unit cost daily rate based on vessel average turnover or fixed crew wage compensation.	Used and payments made to beneficiaries	Acceptable
1.3: Permanent or temporary cessation	PT	Permanent terminations	Re-used from existing schemes	Lump sum based on vessel fleet segment, age, and capacity (GT/kW).	Used and payments made to beneficiaries	Acceptable
1.3: Permanent or temporary cessation	RO	Flat rate - compensations for exceptional events	Tailor-made SCO	Flat rate calculation based on historical revenue loss calculation.	Soon to be used, in preparation	No assessment provided
1.4: Control and enforcement	CZ	Activity projects 1.4.1 Data collection	Off-the-shelf SCO	Unit costs defined per unit of data collected (e.g., per sample, per survey day) based on historical cost analysis.	Used and payments made to beneficiaries	Good
1.4: Control and enforcement	FI	Data collection programme	Tailor-made SCO	Lump sum for the National Data Collection Programme implemented by the research institute LUKE based on verified historical data	Used and payments made to beneficiaries	Ideal
1.4: Control and enforcement	HR	Data collection -Sampling trip costs	Tailor-made SCO	Unit Cost (per trip/day): Standard unit cost covering travel, subsistence, and minor operational costs for scientific observers per sampling trip.	Used, but no payments made yet to beneficiaries	No assessment provided

Table 4: Overview of the 180 reported SCOs, used or planned

Specific Objective	MS	Name of SCO in EN	Overall type	Brief description	Implementation status (August 2025)	Overall benefit
1.4: Control and enforcement	HR	Data collection - Research vessel costs	Tailor-made SCO	Unit Cost (Daily Rate): Daily ship-time rate calculated based on the vessel's historical average running costs (fuel, crew, maintenance) divided by operational days.	Used, but no payments made yet to beneficiaries	Ideal
1.4: Control and enforcement	HU	MAHOP Plusz-1.2.1-2024 – Data Collection Framework	Off-the-shelf SCO	Flat Rate (7% or 15%): Applied to eligible direct costs to cover indirect costs (project management, overheads) without requiring financial documents.	Used and payments made to beneficiaries	Acceptable
1.4: Control and enforcement	HU	MAHOP Plusz-1.2.2-2024 – Data Collection Framework – Preparatory project	Off-the-shelf SCO	Real Costs: Reimbursement of actual invoiced expert fees and services. May use a Flat Rate for overheads similar to the main measure.	Used and payments made to beneficiaries	Acceptable
1.4: Control and enforcement	HU	MAHOP Plusz-1.1.1-2025 – Control and enforcement	Off-the-shelf SCO	Real Costs + Flat Rate: Investments reimbursed on real invoices; indirect costs (management) covered by a Flat Rate (e.g., 7% of direct costs).	Used, but no payments made yet to beneficiaries	Acceptable
1.4: Control and enforcement	IE	Vessel Costs and Ship-Time Rate	Tailor-made SCO	Unit Cost (Daily Rate). Calculated based on historical operating data (fuel, crew, insurance, maintenance) divided by operational days. Used to cover the usage of research vessels (e.g., for Data Collection Framework activities) without requiring individual invoices for every consumable used during a trip.	Used and payments made to beneficiaries	Ideal
1.4: Control and enforcement	IE	Sea Allowances	Tailor-made SCO	Unit Cost (daily rate) paid to scientific staff or observers who must stay overnight on board a vessel for data collection tasks, such as DCF Sea Surveys or Biological sampling.	Used and payments made to beneficiaries	Acceptable
1.4: Control and enforcement	PL	Remuneration rate for coastal fisheries monitoring - unit costs	Re-used from existing schemes	Unit Cost (Hourly/Daily): Standard rate for observer/staff time.	Used and payments made to beneficiaries	Ideal
1.4: Control and enforcement	PT	Hourly rate for research projects	Off-the-shelf SCO	Unit cost (hourly rate): (Gross annual salary / 1,720 hours) or verified historical hourly rate.	Used and payments made to beneficiaries	Acceptable
1.5: Fishery and aquaculture in the outermost regions	ES	Article 53 RDC Unit cost financing. RUP compensation plan (Canary Islands), to offset	Tailor-made SCO	Unit Cost: Standard unit costs applied to compensate for additional costs (e.g., transport) in Outermost Regions.	Used and payments made to beneficiaries	Ideal

Table 4: Overview of the 180 reported SCOs, used or planned

Specific Objective	MS	Name of SCO in EN	Overall type	Brief description	Implementation status (August 2025)	Overall benefit
		extra costs that these territories face				
1.5: Fishery and aquaculture in the outermost regions	FR	Compensation for additional costs	Other	Unit cost defined in the specific action plans of each Outermost Region (RUP) in accordance with Delegated Regulation (EU) 2021/1972.	Used and payments made to beneficiaries	Ideal
1.5: Fishery and aquaculture in the outermost regions	PT	Compensation for outermost regions	Re-used from existing schemes	Unit cost per ton to compensate for additional freight/logistics costs in Outermost Regions (Azores/Madeira).	Used and payments made to beneficiaries	Acceptable
1.6: Protection and restoration of aquatic biodiversity and ecosystems	BG	Compensation for marine litter passive collection	Tailor-made SCO	Unit cost per operation or per kg of litter collected, or a Lump sum per participating vessel/day.	Planned, not yet developed	No assessment provided
1.6: Protection and restoration of aquatic biodiversity and ecosystems	EL	Lump sum for fishermen's compensation of marine mammals	Tailor-made SCO	Lump sum to compensate professional coastal fishermen for income loss and gear destruction caused by interactions with marine mammals	Used and payments made to beneficiaries	Ideal
1.6: Protection and restoration of aquatic biodiversity and ecosystems	ES	Article 53 RDC Unit cost financing. Waste collection.	Tailor-made SCO	Unit Cost: Reimbursement calculated based on a fixed unit cost (e.g., per bag/kg of marine litter collected).	Used and payments made to beneficiaries	Ideal
1.6: Protection and restoration of aquatic biodiversity and ecosystems	FI	Environment voucher	Tailor-made SCO	Lump Sum. Supports small-scale environmental restoration projects that benefit fisheries (e.g., restoring a small spawning gravel bed or removing a migration barrier).	Soon to be used, in preparation	Acceptable
1.6: Protection and restoration of aquatic biodiversity and ecosystems	FI	Seal compensation	Tailor-made SCO	Lump Sum. The amount is typically calculated based on the fisherman's turnover (or catch value) from previous years. The methodology assumes that a certain percentage of catch is lost to seals in specific areas, avoiding the need for laborious daily damage logs for every fish.	Used and payments made to beneficiaries	Ideal
1.6: Protection and restoration of aquatic biodiversity and ecosystems	HU	MAHOP Plusz-1.3.1-2025 - Supporting sustainable natural water fisheries management	Off-the-shelf SCO	Flat rate indirect costs: up to 7% of eligible direct costs, Art 54(a) CPR. Office and equipment rental costs related to project management can only be accounted for as a percentage of the calculated flat-rate costs.	Soon to be used, in preparation	Acceptable

Table 4: Overview of the 180 reported SCOs, used or planned

Specific Objective	MS	Name of SCO in EN	Overall type	Brief description	Implementation status (August 2025)	Overall benefit
1.6: Protection and restoration of aquatic biodiversity and ecosystems	IE	Environmental Pillar Travel Costs	Tailor-made SCO	Unit Cost (Civil Service Rates) Reimbursement for travel and subsistence expenses (e.g., for attending Monitoring Committee meetings) is calculated using standard Civil Service mileage and subsistence scales (cents per km, fixed meal/overnight rates) rather than actual receipted costs.	Used and payments made to beneficiaries	Ideal
1.6: Protection and restoration of aquatic biodiversity and ecosystems	IT	Standard Unit Costs for compensation for damage caused by fish-eating birds	Tailor-made SCO	Unit Cost: Fixed compensation per hectare or tonne of lost production, calculated based on estimated predation rates and income foregone.	Soon to be used, in preparation	Ideal
1.6: Protection and restoration of aquatic biodiversity and ecosystems	IT	Standard Unit Costs for sea waste recovery	Tailor-made SCO	Unit Cost (Hourly or per kg): Reimbursement for 'fishing for litter' activities, typically calculated as an hourly rate for the vessel's operation (covering fuel and crew) while collecting waste.	Planned, not yet developed	Ideal
1.6: Protection and restoration of aquatic biodiversity and ecosystems	LV	Flat rate for damages caused by seals in coastal fisheries	Tailor-made SCO	Flat Rate (Percentage): Calculated as a fixed % of the fisherman's turnover.	Used and payments made to beneficiaries	Ideal
1.6: Protection and restoration of aquatic biodiversity and ecosystems	PL	Economic activity in protected areas, unit costs	Re-used from existing schemes	Unit Cost (per Hectare): Compensation for income foregone/costs in Natura 2000 areas.	Planned, not yet developed	No assessment provided
2.1: Sustainable aquaculture activities	BG	Compensation for aquaculture providing environmental services	Tailor-made SCO	Unit cost per hectare of aquaculture surface area maintained providing environmental services.	Used, but no payments made yet to beneficiaries	No assessment provided
2.1: Sustainable aquaculture activities	CZ	Activity projects 2.1.1 Innovation	Off-the-shelf SCO	Lump sums for innovation vouchers or specific project phases based on a fair, equitable, and verifiable draft budget.	Used, but no payments made yet to beneficiaries	Good
2.1: Sustainable aquaculture activities	CZ	Water storage and retention in the landscape, compensation for the costs of providing non-productive functions of ponds	Tailor-made SCO	Unit cost per cubic meter of retention capacity created or per hectare of wetland restored.	Used and payments made to beneficiaries	Good

Table 4: Overview of the 180 reported SCOs, used or planned

Specific Objective	MS	Name of SCO in EN	Overall type	Brief description	Implementation status (August 2025)	Overall benefit
2.1: Sustainable aquaculture activities	CZ	Limiting the feeding of compound and other feeds to fish, compensation for the costs of providing non-productive functions of ponds	Tailor-made SCO	Unit cost (compensation) per hectare of pond area where feeding limits are applied, calculating income foregone.	Used and payments made to beneficiaries	Good
2.1: Sustainable aquaculture activities	CZ	Provision of sports and recreational purposes, compensation for the costs of providing non-productive functions of ponds	Tailor-made SCO	Lump sum or Unit cost for specific recreational infrastructure elements (e.g., per fishing peg).	Used and payments made to beneficiaries	Good
2.1: Sustainable aquaculture activities	CZ	Restrictions on the application of mineral and organic fertilisers, compensation for the costs of providing non-productive functions of ponds	Tailor-made SCO	Unit cost per hectare of pond area where fertiliser application is restricted (income foregone calculation).	Used and payments made to beneficiaries	Good
2.1: Sustainable aquaculture activities	CZ	Preservation of natural littoral zone and wetlands, compensation for the costs of providing non-productive functions of ponds	Tailor-made SCO	Unit cost per hectare/meter of littoral zone maintained/restored (maintenance costs + income foregone).	Used and payments made to beneficiaries	Good
2.1: Sustainable aquaculture activities	CZ	Restrictions on the introduction of grass carp by nature conservation authorities, compensation for the costs of providing non-productive functions of ponds	Tailor-made SCO	Unit cost per hectare where grass carp introduction is restricted.	Used and payments made to beneficiaries	Good

Table 4: Overview of the 180 reported SCOs, used or planned

Specific Objective	MS	Name of SCO in EN	Overall type	Brief description	Implementation status (August 2025)	Overall benefit
2.1: Sustainable aquaculture activities	CZ	Further restrictions by decision of the nature protection authorities - restrictions on the application of calcium-based products, compensation for the costs of providing non-productive functions of ponds	Tailor-made SCO	Unit cost per hectare complying with specific nature protection authority restrictions.	Used and payments made to beneficiaries	Good
2.1: Sustainable aquaculture activities	DE	Support of professional training	Re-used from existing schemes	Unit cost per participant/hour or per training course module.	Used and payments made to beneficiaries	Ideal
2.1: Sustainable aquaculture activities	DE	Environmental services of carp pond farms	Tailor-made SCO	Unit cost per hectare of carp pond area managed under specific environmental constraints.	Used, but no payments made yet to beneficiaries	Ideal
2.1: Sustainable aquaculture activities	EL	Flat rate 15% indirect costs for Innovation in Aquaculture	Off-the-shelf SCO	Flat rate indirect costs: up to 15% of eligible direct staff costs, Art 54(b) CPR	Planned, not yet developed	No assessment provided
2.1: Sustainable aquaculture activities	HR	Aquaculture providing environmental services	Tailor-made SCO	Unit Cost (per hectare): Calculated based on estimated income foregone (loss of productivity) plus additional costs incurred for maintaining ecosystem services.	Used and payments made to beneficiaries	Ideal
2.1: Sustainable aquaculture activities	HU	MAHOP Plusz-2.1.1-2025 - Productive investments in aquaculture	Off-the-shelf SCO	Real Costs (Verified) + Flat Rate: Reimbursement of actual costs subject to Reference Price Ceilings (net operational benchmarks) to ensure value for money. Indirect costs covered by a Flat Rate.	Soon to be used, in preparation	Acceptable
2.1: Sustainable aquaculture activities	HU	MAHOP Plusz-2.3.1-2024 - Aquaculture providing environmental services	Other	Unit Cost (per hectare): Fixed compensation amount per hectare of aquaculture area, calculated based on income foregone and additional costs of maintenance.	Used and payments made to beneficiaries	Ideal
2.1: Sustainable aquaculture activities	IT	Standard Unit costs for compensations for additional costs incurred due to market disruption	Re-used from existing schemes	Flat Rate or Unit Cost: Calculated as a percentage top-up on baseline operating costs or a fixed unit cost per tonne of fuel/product to compensate for price increases due to market disruption.	Used, but no payments made yet to beneficiaries	Ideal

Table 4: Overview of the 180 reported SCOs, used or planned

Specific Objective	MS	Name of SCO in EN	Overall type	Brief description	Implementation status (August 2025)	Overall benefit
		caused by Russia's war against Ukraine.				
2.1: Sustainable aquaculture activities	LT	FJ-26 Fixed unit prices for the purchase and installation costs of electricity storage facilities	Re-used from existing schemes	Unit costs of EUR 631 to EUR 814 per kWh calculated based on market price surveys to cover the purchase and installation of storage batteries.	Used, but no payments made yet to beneficiaries	No assessment provided
2.1: Sustainable aquaculture activities	LT	FJ-36 Fixed unit rates for the costs of replacing boilers in households	Re-used from existing schemes	Unit costs of EUR 89 to EUR 1,331 per kW calculated based on market price surveys to cover the purchase and installation of renewable energy heating units.	Used and payments made to beneficiaries	No assessment provided
2.1: Sustainable aquaculture activities	LT	FJ-11 Fixed unit rates for participation in international exhibitions	Re-used from existing schemes	Unit costs of EUR 14,497 to EUR 15,963 per exhibition calculated based on historical average costs, one month salary, and travel expenses to cover participation costs.	Used, but no payments made yet to beneficiaries	No assessment provided
2.1: Sustainable aquaculture activities	LT	FJ-39 Fixed unit rates for the remuneration of personnel implementing projects of private legal entities	Re-used from existing schemes	Unit cost per hour calculated based on national statistical average gross wages to cover salary costs.	Used, but no payments made yet to beneficiaries	No assessment provided
2.1: Sustainable aquaculture activities	LT	FJ-20 Fixed unit rates for the costs of nature management works in aquaculture farms	Tailor-made SCO	Unit cost of EUR 125.05 per hectare calculated based on costs of regular and one-off works defined in nature management plans to cover management expenses.	Used and payments made to beneficiaries	Ideal
2.1: Sustainable aquaculture activities	LT	FJ-37 Fixed unit rates for the costs of aquaculture production or feed consumed by protected wild waterfowl	Tailor-made SCO	Unit costs of EUR 0.06 to EUR 2.60 per bird per day calculated based on average daily feeding rates to cover the cost of fish feed or aquaculture production consumed by protected wild birds.	Used and payments made to beneficiaries	Ideal
2.1: Sustainable aquaculture activities	LT	FJ-44 Fixed unit rates for the production of organic aquaculture products	Tailor-made SCO	Unit costs of EUR 20.71 to EUR 251.53 per hectare calculated based on yield differences versus conventional production to cover loss of income.	Used and payments made to beneficiaries	Ideal
2.1: Sustainable aquaculture activities	LV	Unit costs for aquaculture providing environmental services	Tailor-made SCO	Unit Cost (per Hectare): Fixed compensation for income foregone/costs per ha.	Used and payments made to beneficiaries	Ideal

Table 4: Overview of the 180 reported SCOs, used or planned

Specific Objective	MS	Name of SCO in EN	Overall type	Brief description	Implementation status (August 2025)	Overall benefit
2.1: Sustainable aquaculture activities	LV	Unit costs based on the 'Equipment and Machinery Catalogue' (Tehnikas un iekārtu katalogs).	Re-used from existing schemes	Unit Cost: Reimbursement based on a standard price catalogue. The rules are defined in the document 'Methodology for determining the unit costs of equipment and machinery and their inclusion in the Equipment and Machinery Catalogue' (Metodika 'Tehnikas un iekārtu vienību izmaksu noteikšana un iekļaušana Tehnikas un iekārtu katalogā'). The catalogue was originally developed for agricultural funds (EAFRD) but is explicitly cross applied to the EMFAF measure 'Investments in Aquaculture' (Investīcijas akvakultūrā).	Used and payments made to beneficiaries	Ideal
2.1: Sustainable aquaculture activities	PL	Unit costs. Limiting the annual fish growth to 1500 kg/ha; unit costs Production of additional valuable fish species exceeding 3.75% of the weight of carp produced	Re-used from existing schemes	Unit Cost (per Hectare): Compensation for income foregone due to production limits.	Used and payments made to beneficiaries	Ideal
2.1: Sustainable aquaculture activities	PL	Unit costs compensation for reduced fish production. 47 / 5 000 cost of one man-hour to produce 1 kg of carp	Re-used from existing schemes	Unit Cost: Calculated based on labour costs (man-hours) per kg of production.	Used and payments made to beneficiaries	Ideal
2.1: Sustainable aquaculture activities	PT	Compensation for increased production costs	Tailor-made SCO	Unit cost per kg of production or percentage of production value to compensate for cost spikes.	Used and payments made to beneficiaries	Ideal
2.1: Sustainable aquaculture activities	RO	Unit cost - environmental services	Tailor-made SCO	Unit cost per hectare of pond providing environmental services.	Planned, not yet developed	No assessment provided
2.2: Marketing, processing of fishery and aquaculture products	CY	Unit costs, fuel consumption of the vessel	Tailor-made SCO	Unit costs for specific quantifiable outputs (e.g., training hours, reports) based on market research.	Used and payments made to beneficiaries	Ideal
2.2: Marketing, processing of fishery and aquaculture products	EE	Production and Marketing Plan Costs	Tailor-made SCO	Lump sum for the preparation and approval of Production and Marketing Plans.	Used and payments made to beneficiaries	No assessment provided

Table 4: Overview of the 180 reported SCOs, used or planned

Specific Objective	MS	Name of SCO in EN	Overall type	Brief description	Implementation status (August 2025)	Overall benefit
2.2: Marketing, processing of fishery and aquaculture products	HU	MAHOP Plusz-2.6.1-2024 – Fish marketing	Off-the-shelf SCO	Real Costs + Flat Rate: Campaign costs reimbursed on invoices; administrative overheads covered by a Flat Rate.	Used and payments made to beneficiaries	Low
2.2: Marketing, processing of fishery and aquaculture products	HU	MAHOP Plusz-2.5.1-2025 – Fish processing	Off-the-shelf SCO	Real Costs + Flat Rate (7%): Machinery and upgrades reimbursed on real costs; project management and general overheads covered by a fixed 7% Flat Rate of eligible direct costs.	Soon to be used, in preparation	Acceptable
2.2: Marketing, processing of fishery and aquaculture products	IE	Production and Marketing Plan Costs	Tailor-made SCO	Real Costs (Capped) + Flat Rate. Preparation & Implementation: Reimbursed as Real Costs (e.g., staff salaries, external experts) up to a defined annual cap (e.g., €30,000–€35,000). Indirect Costs: Often covered by a Flat Rate (see below).	Soon to be used, in preparation	Ideal
2.2: Marketing, processing of fishery and aquaculture products	LV	Unit costs for food quality schemes	Re-used from existing schemes	Unit Cost: Standard cost for certification/participation fees.	Used and payments made to beneficiaries	Ideal
2.2: Marketing, processing of fishery and aquaculture products	LV	Lump-sum payment for the development and implementation of fisheries producers organizations plans	Tailor-made SCO	Lump Sum: Fixed payment upon approval/execution of the PMP.	Used and payments made to beneficiaries	Ideal
2.2: Marketing, processing of fishery and aquaculture products	MT	Business Plans	Other	Lump sum payment for the professional preparation of a business plan.	Planned, not yet developed	Ideal
2.2: Marketing, processing of fishery and aquaculture products	PL	Costs of preparing production and marketing plans – form of subsidy: lump sum	Tailor-made SCO	Lump Sum: Fixed payment upon approval of the PMP.	Planned, not yet developed	Acceptable
2.2: Marketing, processing of fishery and aquaculture products	PL	Costs of preparing production and marketing plans – form of subsidy: unit costs	Tailor-made SCO	Unit Cost: Hourly rate for staff/expert time spent preparing the PMP.	Used and payments made to beneficiaries	No assessment provided
2.2: Marketing, processing of fishery and aquaculture products	SE	Lump sum for developing a production and marketing plan	Tailor-made SCO	Lump sum payment upon approval of the plan.	Used and payments made to beneficiaries	Ideal

Table 4: Overview of the 180 reported SCOs, used or planned

Specific Objective	MS	Name of SCO in EN	Overall type	Brief description	Implementation status (August 2025)	Overall benefit
3.1: Sustainable blue economy and community development	BG	Unit costs under CLLD preparatory support	Re-used from existing schemes	Lump sum payable upon approval of the strategy or completion of specific preparatory deliverables.	Used and payments made to beneficiaries	Acceptable
3.1: Sustainable blue economy and community development	BG	Unit costs under CLLD implementation	Re-used from existing schemes	Unit costs for specific standard operations (e.g., small events, standard training modules) within the strategy.	Used, but no payments made yet to beneficiaries	No assessment provided
3.1: Sustainable blue economy and community development	EE	Preparation of FLAGS strategies	Tailor-made SCO	Lump sum for the preparation of the CLLD strategy.	Used and payments made to beneficiaries	No assessment provided
3.1: Sustainable blue economy and community development	EE	Support for FLAGS running costs	Tailor-made SCO	Flat rate (e.g., 7% or 15%) of direct costs to cover indirect costs.	Used and payments made to beneficiaries	No assessment provided
3.1: Sustainable blue economy and community development	EL	Flat rate 40% of direct staff costs for running cost and animation of FLAGS in CLLD	Off-the-shelf SCO	Flat rate: up to 40% of direct staff costs covering remaining eligible costs, Art 56(1) CPR	Soon to be used, in preparation	Good
3.1: Sustainable blue economy and community development	EL	Lump sum for preparatory actions of FLAGS	Tailor-made SCO	Lump sum is established on a case-by-case basis. The candidate Fisheries Local Action Group (FLAG) submits a detailed draft budget as part of their expression of interest to the Managing Authority.	Used and payments made to beneficiaries	Ideal
3.1: Sustainable blue economy and community development	FI	FLAG running cost	Tailor-made SCO	Flat Rate (40%). For Fisheries Local Action Groups (FLAGS), the administrative and running costs are simplified to reduce bureaucracy.	Used and payments made to beneficiaries	Acceptable
3.1: Sustainable blue economy and community development	FR	FLAG operating and coordination expenses	Off-the-shelf SCO	Flat rate: up to 40% of direct staff costs covering remaining eligible costs, Art 56(1) CPR	Used and payments made to beneficiaries	Good
3.1: Sustainable blue economy and community development	FR	Mission expenses not covered by flat rates	Other	Flat rate of 6.3% of eligible personnel costs to cover travel, accommodation, and meals for Standard Projects (Research, Innovation, Biodiversity, etc.):	Used and payments made to beneficiaries	Ideal
3.1: Sustainable blue economy and community development	HR	Data collection and CLLD strategies implementation - Indirect costs	Off-the-shelf SCO	Flat Rate (40%): Calculated as 40% of eligible direct staff costs to cover all remaining operating expenses (office, travel, equipment).	Used, but no payments made yet to beneficiaries	Ideal

Table 4: Overview of the 180 reported SCOs, used or planned

Specific Objective	MS	Name of SCO in EN	Overall type	Brief description	Implementation status (August 2025)	Overall benefit
3.1: Sustainable blue economy and community development	HR	Innovation, Partnership between scientist and fisheries - indirect costs	Off-the-shelf SCO	Flat Rate (15% or 25%): Calculated as a percentage of eligible direct costs (rate depends on the specific call) to cover overheads.	Soon to be used, in preparation	No assessment provided
3.1: Sustainable blue economy and community development	HR	CLLD strategies implementation - draft budget	Tailor-made SCO	Lump Sum: Single fixed payment based on an approved draft budget for the costs of preparing the Local Development Strategy.	Planned, not yet developed	Ideal
3.1: Sustainable blue economy and community development	HR	Data collection and CLLD strategies implementation - Staff costs	Off-the-shelf SCO	Unit Cost (Hourly Rate) or Real Costs: Calculated using standard hourly rates or reimbursement of actual salary costs for LAG employees.	Used, but no payments made yet to beneficiaries	Ideal
3.1: Sustainable blue economy and community development	HR	Innovation, Partnership between scientist and fisheries - staff costs	Off-the-shelf SCO	Unit Cost (Hourly Rate): Fixed hourly rate for researchers or fishermen based on institutional salaries or standard labour values.	Soon to be used, in preparation	No assessment provided
3.1: Sustainable blue economy and community development	IT	Standard Unit Costs for personnel expenses in research and development projects	Re-used from existing schemes	Unit Cost (Hourly/Monthly): Employees: Hourly rate calculated as (Annual Gross Cost / 1,720 hours). Researchers: Standard monthly amounts for PhD scholarships and research grants based on national tables.	Used, but no payments made yet to beneficiaries	Ideal
3.1: Sustainable blue economy and community development	IT	Standard Unit costs for consulting services	Re-used from existing schemes	Unit Cost (Daily/Hourly): Fixed rates for external experts (Junior/Senior) benchmarked against market prices or public administration fee scales.	Used, but no payments made yet to beneficiaries	Ideal
3.1: Sustainable blue economy and community development	LT	FS-02 Fixed amounts for the preparation of local development strategies	Tailor-made SCO	Lump sum of EUR 13,567 (excluding VAT) calculated based on historical data of actual costs incurred to cover salary and service costs.	Used and payments made to beneficiaries	Ideal
3.1: Sustainable blue economy and community development	LV	Flat rate for administrative costs of Local action groups under the CLLD	Off-the-shelf SCO	Flat Rate: Percentage (e.g., 40%) of direct staff costs covers all running costs.	Used and payments made to beneficiaries	Ideal
3.1: Sustainable blue economy and community development	LV	Lump-sum payment using the budget project method for small CLLD projects	Tailor-made SCO	Lump Sum (Draft Budget): Grant based on an approved budget, paid on output delivery.	Used, but no payments made yet to beneficiaries	Ideal
3.1: Sustainable blue economy and community development	LV	Lump-sum payment using the budget project method for cooperation	Tailor-made SCO	Lump Sum (Draft Budget): Grant based on an approved budget for joint activities.	Used, but no payments made yet to beneficiaries	Ideal

Table 4: Overview of the 180 reported SCOs, used or planned

Specific Objective	MS	Name of SCO in EN	Overall type	Brief description	Implementation status (August 2025)	Overall benefit
		activities of Local action groups under CLLD				
3.1: Sustainable blue economy and community development	PL	Lump sum for the operation of local fishing action groups - lump sums	Re-used from existing schemes	Lump Sum: Fixed instalments for administrative/running costs.	Used and payments made to beneficiaries	Ideal
3.1: Sustainable blue economy and community development	PT	Operation of LAGs and scientific entities in projects led by companies	Off-the-shelf SCO	Flat rate (often 25% or 40%) or Lump Sum for running costs.	Used and payments made to beneficiaries	No assessment provided
3.1: Sustainable blue economy and community development	SE	Lump sum based on a draft budget	Tailor-made SCO	Lump sum determined ex-ante based on a detailed draft budget evaluation.	Used and payments made to beneficiaries	Good
4.1: Marine knowledge, maritime surveillance, coast guard cooperation	PL	Research cruise costs – unit costs	Re-used from existing schemes	Unit Cost (Daily): Daily ship-time rate for research vessels.	Used and payments made to beneficiaries	Ideal
4.1: Marine knowledge, maritime surveillance, coast guard cooperation	PL	Cost estimation of control - unit costs	Re-used from existing schemes	Unit cost per inspection or control mission.	Used and payments made to beneficiaries	Ideal
5.1: Technical Assistance – Art. 36(4) CPR	ES	Technical assistance. Fixed rate. 6% declared to the EU.	Other	Flat Rate: Calculated as 6% of the eligible expenditure declared to the EU to cover management costs.	Used and payments made to beneficiaries	No assessment provided
Multiple SO	AT	Indirect personnel costs flat rate	Off-the-shelf SCO	Flat rate of 15% of eligible direct staff costs to cover indirect costs (Art. 54(b) CPR).	Used and payments made to beneficiaries	Acceptable
Multiple SO	AT	Unit costs (hourly rate)	Off-the-shelf SCO	Unit cost (hourly rate) calculated by dividing the latest documented annual gross employment costs by 1,720 hours (Art. 55(2)(a) CPR).	Soon to be used, in preparation	Acceptable
Multiple SO	BE	15 % flat rate personnel costs	Off-the-shelf SCO	Flat rate of 15% of eligible direct staff costs to cover indirect costs (Art. 54(b) CPR).	Used and payments made to beneficiaries	Good
Multiple SO	BE	Standard Hourly Rate	Off-the-shelf SCO	Standard Hourly Rate based on a fixed calculation of gross salary costs divided by productive hours (typically 1,720).	Used and payments made to beneficiaries	Good

Table 4: Overview of the 180 reported SCOs, used or planned

Specific Objective	MS	Name of SCO in EN	Overall type	Brief description	Implementation status (August 2025)	Overall benefit
Multiple SO	BG	6% project management and travel costs	Off-the-shelf SCO	Flat rate of 6% of eligible direct costs to cover project management and travel (specific national flat rate).	Used, but no payments made yet to beneficiaries	Ideal
Multiple SO	BG	7% indirect costs	Off-the-shelf SCO	Flat rate of 7% of eligible direct costs to cover indirect costs (Art. 54(a) CPR).	Used, but no payments made yet to beneficiaries	No assessment provided
Multiple SO	CY	Flat-rate financing	Off-the-shelf SCO	Flat rate applied to direct costs (e.g., 7% for indirect costs) or staff costs (e.g., 40% to cover remaining costs).	Used and payments made to beneficiaries	Ideal
Multiple SO	DE	Overhead costs of staff	Off-the-shelf SCO	Flat rate (typically 15% or 25%) applied to direct staff costs to cover overheads.	Used and payments made to beneficiaries	Acceptable
Multiple SO	DK	Art. 54b Flat rate indirect costs	Off-the-shelf SCO	Flat rate of 15% of eligible direct staff costs to cover indirect costs (Art. 54(b) CPR).	Used and payments made to beneficiaries	Ideal
Multiple SO	DK	Art. 54c Flat rate indirect costs	Off-the-shelf SCO	Flat rate of 25% of eligible direct costs to cover indirect costs (requires fair/verifiable calculation method).	Used and payments made to beneficiaries	Ideal
Multiple SO	EE	Flat-rate financing for indirect costs	Off-the-shelf SCO	Flat rate indirect costs: up to 15% of eligible direct staff costs, Art 54(b) CPR	Used and payments made to beneficiaries	No assessment provided
Multiple SO	EE	Flat-rate financing for indirect costs	Off-the-shelf SCO	Flat rate indirect costs: up to 7% of eligible direct costs, Art 54(a) CPR	Used and payments made to beneficiaries	No assessment provided
Multiple SO	ES	Article 55 Direct personnel costs of grants	Off-the-shelf SCO	Unit Cost: Calculation of personnel costs using a unit rate (e.g., hourly rate) in accordance with Article 55 CPR.	Used and payments made to beneficiaries	No assessment provided
Multiple SO	ES	Flat-rate financing of indirect costs of grants (Article 54 CPR)	Off-the-shelf SCO	Flat Rate: Calculated as a fixed percentage 15% of eligible direct costs to cover administrative expenses (Article 54 CPR).	Used and payments made to beneficiaries	No assessment provided
Multiple SO	ES	Flat-rate financing of indirect costs of grants (Article 54 CPR)	Off-the-shelf SCO	Flat Rate: Calculated as a fixed percentage 7% of eligible direct costs to cover administrative expenses (Article 54 CPR).	Used and payments made to beneficiaries	No assessment provided
Multiple SO	ES	Article 56 Flat-rate financing of eligible costs other than direct personnel costs of grants	Off-the-shelf SCO	Flat Rate: A flat rate (up to 40%) applied to eligible direct staff costs to cover remaining eligible costs (Article 56 CPR).	Used and payments made to beneficiaries	No assessment provided

Table 4: Overview of the 180 reported SCOs, used or planned

Specific Objective	MS	Name of SCO in EN	Overall type	Brief description	Implementation status (August 2025)	Overall benefit
Multiple SO	ES	Allowances	Other	Unit Cost: Reimbursement of subsistence and accommodation expenses using standard national scales (fixed daily allowances).	Used and payments made to beneficiaries	Ideal
Multiple SO	ES	Unit costs applied in subsidy schemes financed entirely by Member States for a similar type of operation, Article 53.3.d). Compensation scheme for public service work by public administrations.	Re-used from existing schemes	Unit Cost: Reuse of unit costs for travel and accommodation allowances already applied in purely national grant schemes for similar operations.	Planned, not yet developed	Ideal
Multiple SO	ES	Article 55 Direct personnel costs of subsidies	Off-the-shelf SCO	Unit cost: 1,720-hour method for staff costs (hourly rate), Art 55(2)(a) CPR	Used and payments made to beneficiaries	No assessment provided
Multiple SO	FI	Flat rate	Off-the-shelf SCO	7% Flat Rate: Applied to eligible direct costs (excluding other simplified costs). This covers indirect costs (overheads) only. Requires justification of direct costs. 1.5% Flat Rate: Applied to eligible direct costs for investment projects to cover project management/overhead costs associated with the investment. 40% Flat Rate: Applied to eligible direct staff costs. This covers all other remaining eligible costs (travel, services, procurement, overheads). This is the 'primary' model for development projects to maximize simplification.	Used and payments made to beneficiaries	Acceptable
Multiple SO	FR	Indirect costs	Off-the-shelf SCO	Flat rate of 15% of eligible direct personnel costs to cover administrative and general expenses (e.g., management, electricity, accounting).	Used and payments made to beneficiaries	Ideal
Multiple SO	FR	Mission expenses	Off-the-shelf SCO	Flat rate of 15.15% of eligible personnel costs to cover sea premiums.	Used and payments made to beneficiaries	Ideal
Multiple SO	FR	Personnel expenses	Off-the-shelf SCO	Unit cost calculated as (Last known annual gross loaded salary / 1607 hours) multiplied by the number of hours worked on the project.	Used and payments made to beneficiaries	Acceptable

Table 4: Overview of the 180 reported SCOs, used or planned

Specific Objective	MS	Name of SCO in EN	Overall type	Brief description	Implementation status (August 2025)	Overall benefit
Multiple SO	IE	Overheads	Off-the-shelf SCO	Flat Rate (10% or 15%). Calculated as a fixed percentage of eligible direct staff costs to cover indirect expenses (e.g., office rent, utilities, administration). Producer Organisations: Typically applies a 10% flat rate. General Projects: May use the standard 15% flat rate allowed under the Common Provisions Regulation.	Used and payments made to beneficiaries	Ideal
Multiple SO	IE	Travelling Costs	Tailor-made SCO	Unit Cost (Civil Service Rates) Calculated using national Civil Service mileage and subsistence rates. The unit cost depends on distance travelled (bands), engine size (for mileage), and duration of absence (for subsistence).	Used and payments made to beneficiaries	Ideal
Multiple SO	IE	Staff Costs	Off-the-shelf SCO	Unit Cost (Hourly Rate) or Real Costs. Unit Cost: Calculated using the 1,720 hours rule. The hourly rate = (Latest documented annual gross employment cost / 1,720). Real Costs: Reimbursement of actual gross salary + employer PRSI + pension contributions based on payroll records.	Used and payments made to beneficiaries	Ideal
Multiple SO	IT	Standard Unit costs for training	Re-used from existing schemes	Unit Cost (Hourly per trainee): Standard hourly rate per participant covering trainer fees, venue, and materials.	Used, but no payments made yet to beneficiaries	Ideal
Multiple SO	LT	FJ-21 Fixed unit rates for the remuneration costs of staff implementing projects of public legal entities	Tailor-made SCO	Unit cost per hour calculated based on national statistical average gross wages to cover salary costs.	Used and payments made to beneficiaries	Ideal
Multiple SO	LV	Flat rate for indirect costs related to innovation development, data collection, and fisheries control	Off-the-shelf SCO	Flat Rate: Fixed percentage of direct costs (or staff costs) for overheads.	Used and payments made to beneficiaries	Ideal
Multiple SO	LV	Flat rate for indirect costs associated with project preparation across all investment Types of actions	Off-the-shelf SCO	Flat Rate: Percentage of investment costs to cover preparation expenses.	Used and payments made to beneficiaries	Ideal

Table 4: Overview of the 180 reported SCOs, used or planned

Specific Objective	MS	Name of SCO in EN	Overall type	Brief description	Implementation status (August 2025)	Overall benefit
Multiple SO	MT	Staff Costs	Off-the-shelf SCO	Unit cost (hourly rate): Annual Gross Employment Costs / 1,720 hours.	Used and payments made to beneficiaries	Acceptable
Multiple SO	MT	Technical Assistance	Off-the-shelf SCO	Flat rate applied to the amount of funds certified.	Used and payments made to beneficiaries	Ideal
Multiple SO	MT	Per diem rates	Re-used from existing schemes	Unit costs based on national statutory per diem rates for foreign travel.	Used and payments made to beneficiaries	Ideal
Multiple SO	MT	Travel Costs	Re-used from existing schemes	Unit costs (flight prices) or standard distance-based rates (Erasmus+ style).	Used and payments made to beneficiaries	Good
Multiple SO	MT	Overheads	Off-the-shelf SCO	Flat rate of 7% of direct eligible costs.	Used and payments made to beneficiaries	Ideal
Multiple SO	NL	Fixed hourly rate	Re-used from existing schemes	Unit Cost (Fixed Hourly Rate): Calculated by dividing the latest documented annual gross employment costs by 1,720 hours.	Used, but no payments made yet to beneficiaries	Ideal
Multiple SO	NL	Fixed monthly rate (art 55(5) CPR)	Off-the-shelf SCO	Flat Rate (Fixed Monthly Rate): For staff working a fixed percentage of time on the operation, costs are calculated as that fixed percentage of the gross monthly salary (Article 55(5) CPR), with no requirement for timesheets.	Used, but no payments made yet to beneficiaries	Ideal
Multiple SO	NL	Unit cost for posters and plaques	Tailor-made SCO	Lump Sum (Unit Cost): A fixed amount per item (poster/plaque) established to cover mandatory visibility costs, payable upon verification of display.	Used and payments made to beneficiaries	Acceptable
Multiple SO	NL	Off the shelf SCO for staff costs	Off-the-shelf SCO	Unit Cost (Standard Hourly Rate): Adoption of existing unit costs from other Union policies or national schemes (e.g., standard rates defined in national labour regulations).	Used, but no payments made yet to beneficiaries	Acceptable
Multiple SO	NL	Unit cost for travel costs (KM) other than public transportation	Re-used from existing schemes	Unit Cost (Mileage Rate): Reimbursement based on a fixed rate per kilometre (e.g., aligned with national tax-free allowances) multiplied by the distance travelled.	Used, but no payments made yet to beneficiaries	Ideal
Multiple SO	PL	Indirect costs - 15% flat rate	Off-the-shelf SCO	Flat Rate (15%): Applied to eligible direct staff costs.	Used and payments made to beneficiaries	Ideal
Multiple SO	PL	Other indirect costs	Off-the-shelf SCO	Flat Rate (e.g., 7%): Applied to eligible direct costs.	Used and payments made to beneficiaries	Ideal

Table 4: Overview of the 180 reported SCOs, used or planned

Specific Objective	MS	Name of SCO in EN	Overall type	Brief description	Implementation status (August 2025)	Overall benefit
Multiple SO	PT	Unit cost per sample	Tailor-made SCO	Unit cost per biological sample collected/analysed (Data Collection).	Used and payments made to beneficiaries	Ideal
Multiple SO	SE	Flat-rate 15% of eligible direct staff costs	Off-the-shelf SCO	Flat rate of 15% of eligible direct staff costs (Art. 54(b) CPR).	Used and payments made to beneficiaries	Ideal
Multiple SO	SE	Unit cost for work done by beneficiary 340 SEK/h	Tailor-made SCO	Unit cost of 340 SEK/hour for own work contributed by the beneficiary.	Used and payments made to beneficiaries	Ideal
Multiple SO	SE	Allowance	Tailor-made SCO	Unit cost (daily allowance) for travel subsistence.	Used and payments made to beneficiaries	Acceptable
Multiple SO	SE	Unit cost for car travel expenses (40 SEK/10 kilometres)	Tailor-made SCO	Unit cost of 40 SEK per 10 km (approx. 4 SEK/km) for travel.	Used and payments made to beneficiaries	Acceptable
Multiple SO	SE	Unit cost for lunch and dinner (100 SEK/meal)	Tailor-made SCO	Unit cost of 100 SEK per meal for subsistence.	Used and payments made to beneficiaries	Acceptable
Multiple SO	SE	Flat rate for social charges 44,31%	Tailor-made SCO	Flat rate of 44.31% added to gross salary to cover social security contributions.	Used and payments made to beneficiaries	Ideal
Multiple SO	SI	Equipment	No information	Unit costs for standard equipment items (catalogued prices) or Lump sum for small equipment packages.	Planned, not yet developed	No assessment provided
Multiple SO	SK	Indirect costs	Off-the-shelf SCO	Flat rate or Unit costs (methodology varies by specific call, often standard EU flat rates).	Used, but no payments made yet to beneficiaries	Good

Source: FAMENET (2025), survey data (Q3, Q7)

4 Lessons learned for a wider use of SCOs in implementing EMFAF

This section summarises lessons learned from the survey and provides practical tips for enhancing the use of SCOs throughout the EMFAF, **from planning and development to implementation**. It also reflects the views of MAs and implementing bodies on measures that could support a wider and more effective application of SCOs.

4.1 Continuous improvement of SCO design and use to achieve practical benefits

Lesson learned: A new element of the FAMENET SCO online survey in 2025 was the inclusion of a question on the actual benefits of the SCOs for both administrations and beneficiaries. This aspect is often overlooked, as it is frequently assumed that SCOs automatically generate benefits once introduced. However, survey responses from programme bodies show that this is not always the case. The survey results indicate that:

- 66% of SCOs are estimated to have an ‘ideal’ benefit,
- 15% of SCOs are assessed to have a ‘good’ benefit,
- 19% of SCOs are estimated to have an ‘acceptable’ benefit, and
- Only one SCO is assessed as delivering ‘low’ benefit.

Overall, there is room for improvement in approximately 34% of SCOs (those rated ‘good’ or ‘acceptable’). Targeted refinement of these SCOs could increase benefits for administrations and beneficiaries, particularly by reducing the administrative burden on both parties.

FAMENET suggestion: To better understand and optimise the use and design of SCOs in the EMFAF, one option could be to include SCOs explicitly in future process evaluations. The Terms of Reference for such evaluation could state that the performance and practicality of SCOs should be examined. As far as is known, SCOs have only been evaluated in individual cases to date (see the example mentioned in Section 2.2). A systematic and thorough assessment of the actual use of SCOs – including their benefits and challenges for the EMFAF administration and beneficiaries - would help ensure that the intended reduction in administrative burden is achieved in practice, not only in theory. The results presented in this working paper provide only the perception of the administration without reaching out to the actual beneficiaries, and without looking in depth at the benefits and challenges, for which an evaluation would be needed.

4.2 Promoting exchange between the Member States

Lesson learned: Most of the SCO methodologies remain internal and are not publicly shared. Only a few Member States (e.g. Italy, Lithuania, Latvia, Estonia) make their methodologies available. As a result, there is limited access to practical examples or ready-to-use templates for other countries. Consequently, this working paper (including Table 4) cannot provide detailed methodological descriptions for all off-the-shelf and tailor-made SCOs used across the EMFAF.

FAMENET suggestion: To foster exchange between Member States on the design and use of SCOs, FAMENET encourages the MAs to use the detailed SCO inventory provided in this working paper as a basis for identifying relevant SCOs for their programme and engaging in direct exchanges with other MAs that have already developed and tested these types of SCOs. Such cooperation can take place bilaterally or with the support of FAMENET and DG MARE, helping to share practical experience, avoid duplication of effort, and promote the broader use of effective SCO methodologies across EMFAF programmes.

4.3 Reimbursement of large EMFAF programme budgets via SCOs

Lesson learned: The survey shows that currently (as far as data is available) only a few Member States use SCO-reimbursement to implement larger EMFAF programme volumes.

FAMENET suggestion: SCOs can be used for the reimbursement of large EMFAF budgets as demonstrated by the Finnish EMFAF programme.⁸ Around €17.5M are allocated for data collection measures which represent around 12.5% of the programme's public funding. The reimbursement is handled via a lump sum established through verified historical data. The SCO is already used, and payments were made to the beneficiary.

Short title

Tailor-made SCO in the Finnish EMFAF programme: Lump sum for the Data collection programme

Area of application / Specific Objective

- Specific Objective: 1.4 Control and enforcement.
- Application: The Natural Resources Institute Finland (LUKE) collects fisheries data required by EU regulations.

Methodology

- Type: This is a tailor-made SCO established based on the draft budget method (Art 53(3b) CPR).
- Funding Model: It utilises a lump-sum funding model based on payments tied to results or outputs.
- Calculation: The calculation is based on verified historical data of individual beneficiaries. Specifically, it uses data from the previous EMFF period, where annual funding averaged approximately €2.5M, setting this as the annual lump sum amount.
- Process: LUKE submits an annual report to the Commission/STECF by 31 May. STECF assesses the report against data collection legislation requirements.
- Payment Trigger: Once the report is approved (rated 'Yes' or 'Mostly'), the Implementing Body (IB) pays the lump sum for that year's data collection costs.

Benefits

- The system is simple and straightforward for all parties involved and perceived as 'ideal' solution.
- It considerably reduces the administrative burden compared to the previous cost-based funding model.

Challenges

- If the annual report is not accepted by STECF, it requires reworking.

⁸ Based on information provided by the Finnish MA at [FAMENET's Online Channel: Simplified Cost Options \(SCOs\) under the EMFAF \(26 November 2025\)](#)

- This can lead to delays in payment.

4.4 Elements in off-the-shelf SCOs that are not defined in detail require solid justification in order to avoid problems (e.g. with the AA).

Lesson learned: Although the use of off-the-shelf SCOs requires less development effort than tailor-made solutions, in some cases the survey indicates a poorer rating in terms of benefits. This applies, for example, to the use of the 1,720-hour method according to Article 55(2)(a).

FAMENET suggestion: Calculation elements that are not defined in detail in the CPR in off-the-shelf SCOs (such as the numerator in the 1,720-hour method) require solid justification and data documentation. In this regard, the example from the Maltese EMFAF programme, described below, could be considered. Malta found a justification for the numerator (the latest annual gross employment costs) that is accepted by the Audit Authority (AA).⁹ The SCO is used, and payments made to beneficiaries but still challenges remain. So, the benefit of the SCO is rated 'acceptable'.

Short title

Unit cost to cover staff costs according to the 1.720h method defined in Article 55(2)(a) CPR.

Area of Application / Specific Objective

- Applicable Objectives: This SCO may apply across various Specific Objectives, including SO 1.1, 1.2, 1.3, 1.4, 1.6, 2.1, 2.2, and 5.1.

Methodology

The methodology uses a unit cost calculation for staff wages.

- Calculation Formula: $W = (S+B+N+A) / D$
- Variables:
 - W (Wage/Salary).
 - S (Average Annual Salary): Derived from Collective Agreements, Contracts, or Payslips.
 - B (Annual Mandatory Government Bonuses): Sourced from the Department for Industrial and Employment Relations.
 - N (Annual Employer's Share of National Insurance Contributions): Sourced from the Tax & Customs Administration.
 - A (Annual Standard Bonuses): Bonuses tied to specific job occupations, taken from Collective Agreements or Contracts.
 - D (Denominator): The number of yearly hours (1,720) defined in the CPR.
- Main Principles:
 - Unit costs are generally established by grade rather than on an individual basis.
 - Allowances and bonuses are eligible only if they are applied uniformly to different people in the same position.

⁹ Based on the information provided by the Maltese MA at [FAMENET's Online Channel: Simplified Cost Options \(SCOs\) under the EMFA \(26 November 2025\)](#)

- Leaves and absences are claimable only if the employer is duty-bound by law to pay for them.
- Double funding must be avoided (e.g., if vacation leave is paid out in monetary terms, it cannot be claimed as part of the unit cost).
- **Adjustments:** Adjustments are possible based on actual data for basic wages, National Insurance contributions, and mandatory government bonuses. These reviews are carried out on a yearly basis in agreement with the MA.

Benefits

- Streamlined administrative processes.
- Less documentation required.
- Enhanced efficiency and effectiveness.
- Reduced audit requirements.

Challenges

- Unclear archiving requirements.

Annex 1: SCO survey findings

This annex presents a comprehensive overview of the SCO survey findings. It cannot serve as an in-depth assessment of the use of SCOs in the MS.

1.1 Respondents to the survey

All Member States with EMFAF programmes responded to the FAMENET SCO survey: 28 responses were received from 26 Member States. Germany (DE) and Spain (ES) each submitted two responses. This high response rate offers a **very good picture** of the current **SCO implementation status** across all the Member States with an EMFAF Programme. The only limitation concerns the Member States with a decentralised delivery model (e.g. DE, ES, IT), as not all regions took part in the survey.

Figure 1: Participating MSs



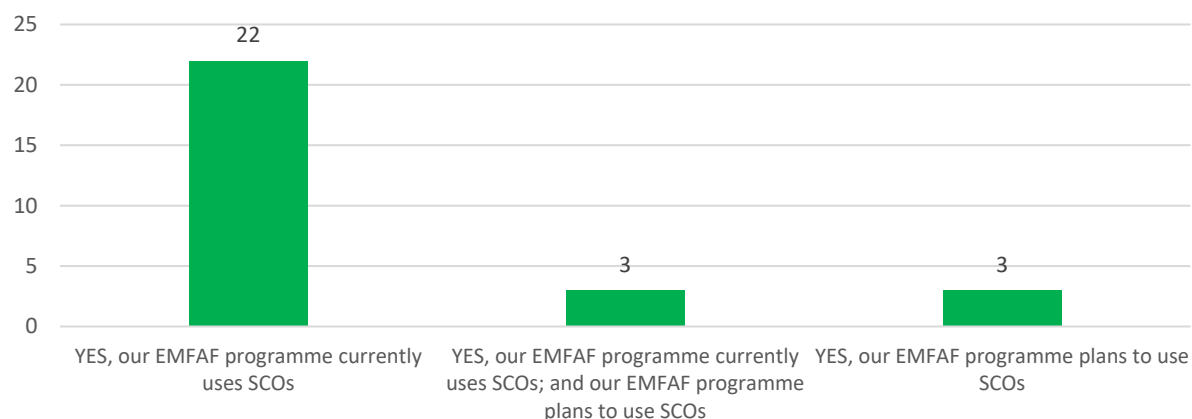
Source: FAMENET 2025, SCO online survey

1.2 Use of Simplified Cost Options (SCO) under the EMFAF

Almost all responding authorities in the MSs stated that they are already using SCO to implement EMFAF (25 bodies in 24 Member States), and some of these bodies (3) are planning to further expand the use of SCO. In addition, Member States (3) are planning to use SCO in the current or in the future

programming period. Saxony (DE) reports that it is not currently using SCO, but that it is developing a valid database for SCO on environmental services for the extensive pond funding programme, which will be available for the next funding period.

Figure 2: SCO implementation status and future plans

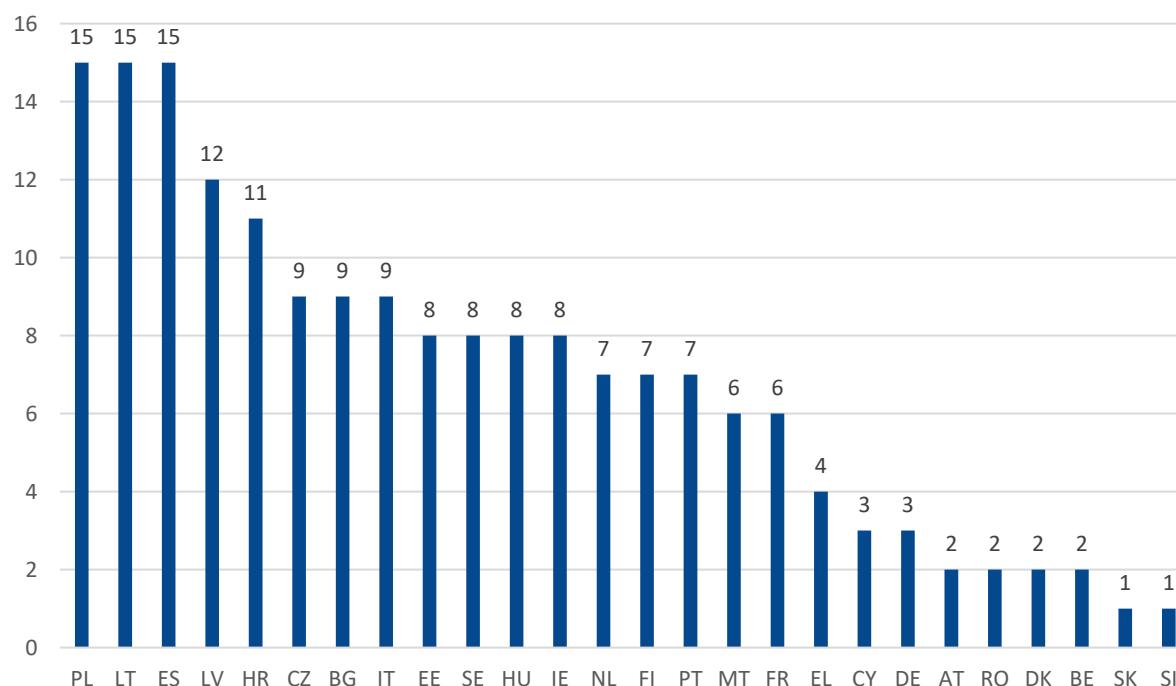


Source: FAMENET 2025, online survey Q1. Note: When responding to this question, all types of SCOs were to be considered such as off-the-shelf options according to CPR, tailor-made by the programme, re-used from other programmes, FNLC.

1.3 SCOs used or planned in the EMFAF

A total of 180 SCOs were reported, ranging from 1 to 15 SCOs per MS. All reported SCOs were collected in an inventory and presented in a structured manner in Chapter 3.

Figure 3: Number of reported SCOs per MS



Source: FAMENET 2025, SCO online survey Q3

1.4 Types of SCOs used in the EMFAF

Based on the type of SCOs:

- 46% of SCOs reported are developed by the programmes themselves (tailor-made).
- 26% are off-the-shelf SCOs, for which no methodology needs to be developed.
- 23% are re-used from existing schemes.

Table 5: Type of reported SCOs under the EMFAF

Type of SCO	Absolute number	%
Tailor-made SCO (high effort)	83	46%
Off-the-shelf SCO (low effort)	47	26%
Re-used SCO (medium effort)	42	23%
Other or I don't know	8	4%
Total	180	100%

Source: FAMENET (2025), survey data (Q3)

Table 6: Types and frequency of reported SCOs

Type of SCO	Number	%
Off-the-shelf SCO (low effort)	47	26%
Flat rate indirect costs: up to 15% of eligible direct staff costs, Art 54(b) CPR	20	11%
Flat rate indirect costs: up to 7% of eligible direct costs, Art 54(a) CPR	12	7%
Flat rate: up to 40% of direct staff costs covering remaining eligible costs, Art 56(1) CPR	6	3%
Flat rate for staff costs: up to 20% of direct cost other than direct staff cost, Art 39(3c) ETC	3	2%
Flat rate indirect costs: up to 25% of eligible direct costs, Art 54(c) CPR	2	1%
Flat rate travel & accommodation: up to 15% of direct staff costs, Art 41(5) ETC	1	1%
Unit cost: hourly rate for staff costs, Art 55(2)(b) CPR	3	2%
Re-used SCO (medium effort)	42	23%
SCOs from Union policies for similar types of operations, Art 53(3c) CPR	20	11%
SCOs from national funded schemes for similar types of operations, Art 53(3d) CPR	16	9%
Unit cost: 1,720-hour method for staff costs (hourly rate), Art 55(2)(a) CPR	6	3%
Tailor-made SCO (high effort)	83	46%
Tailor-made SCO by the programme, Art 53(3a) CPR	67	37%
SCOs established based on draft budget method, Art 53(3b) CPR	12	7%
Unit cost: hourly rate for staff costs, Art 55(2)(b) CPR Tailor-made SCO by the programme, Art 53(3a) CPR	4	2%
Other (not specified)	8	4%
Total	180	100%

Source: FAMENET (2025), survey data (Q3)

1.5 Specific Objectives where SCO are being used or planned

SCOs are being used or are planned in all Specific Objectives (SO). This means that SCOs have become a universal tool that can be used in all thematic areas, not just under compensation measure, where application of SCOs is compulsory. Some SCOs are used horizontally across multiple SOs, and some are designed for individual SOs.

MSs were asked to indicate SOs under which SCOs are being used or planned (Table 7).

Table 7: EMFAF specific objectives where MSs use or plan SCOs		
EMFAF Priorities	EMFAF Specific Objectives	Selection
Priority 1 – Sustainable fisheries & conservation of aquatic resources	1.1.1: Sustainable fishing activities (except Art. 17 & 19)	X
	1.1.2: Sustainable fishing activities (under Art. 17 & 19)	X
	1.2: Energy efficiency and reducing CO2 emissions	X
	1.3: Permanent or temporary cessation	X
	1.4: Control and enforcement	X
	1.5: Fishery and aquaculture in the outermost regions	X
	1.6: Protection and restoration of aquatic biodiversity and ecosystems	X
Priority 2 – Sustainable aquaculture, processing & marketing	2.1: Sustainable aquaculture activities	X
	2.2: Marketing, processing of fishery and aquaculture products	X
Priority 3 – Sustainable blue economy & community development	3.1: Sustainable blue economy and community development	X
Priority 4 – International ocean governance & safe, secure, clean seas	4.1: Marine knowledge, maritime surveillance, coast guard cooperation	X
Technical Assistance	5.1: Technical Assistance – Art. 36(4) CPR	X
	5.2: Technical Assistance – Art. 37 CPR	X

Source: FAMENET (2025), survey data (Q4)

1.6 Share of the EMFAF fund which is currently or is planned to be implemented through SCOs (based on the planned budget)

Respondents were asked to estimate the share of implementation by SCOs on basis of planned EMFAF programme budgets. When estimating, a wide range of types of operation should be considered, e.g.:

- any compensation supported by the EMFAF (permanent/temporary cessation, compensation for additional costs or income foregone)
- area-based payments for non-productive environmental services
- investments in large and small operations
- drawing up marketing plans, strategies
- consulting services and training

- landing of marine litter
- revitalisation of ponds
- data collection and control
- animation, capacity building, running costs

Based on the information provided in the August 2025 survey, a high share of programme funding (31–50%) is implemented through SCOs in a few Member States (e.g. Lithuania and Cyprus). In several others, such as Belgium, the Netherlands, Finland, Latvia, Poland, the Czech Republic, Hungary, and Romania, the share ranges between 11% and 30%. Some Member States were not yet able to quantify the share of EMFAF implemented or planned to be implemented through SCOs at the time of the survey (e.g., Sweden, France, Italy, etc.). (see figure below)

Figure 4: Share of the programme funds implemented through SCOs by 2025



Source: FAMENET (2025), survey data (Q6)

1.7 Perceived administrative effort

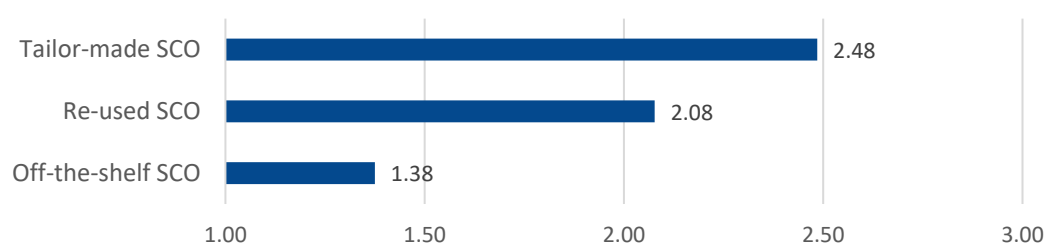
The respondents were asked to estimate the administrative effort to develop and implement each type of SCO on an ordinal scale (low, moderate, high), considering as examples the points noted below:

- Identifying suitable types of operation for the use of SCOs
- Establishing the calculation methodology for the SCO
- Consultation with the Audit Authority
- Provision of guidance and training to intermediate bodies and beneficiaries
- Inclusion of SCO in the funding agreement
- Verification of payment to beneficiary
- Audit by Audit Authority
- Adjustment of the calculation methodology for the SCO.

Administrative effort per SCO type

Based on the perception of the responding authorities, tailor-made solutions are the most complex to develop and implement (see Figure 5).

Figure 5: Average administrative effort by SCO type (1=low, 2=moderate, 3=high)



Source: FAMENET (2025), survey data (Q7) (n=128)¹⁰

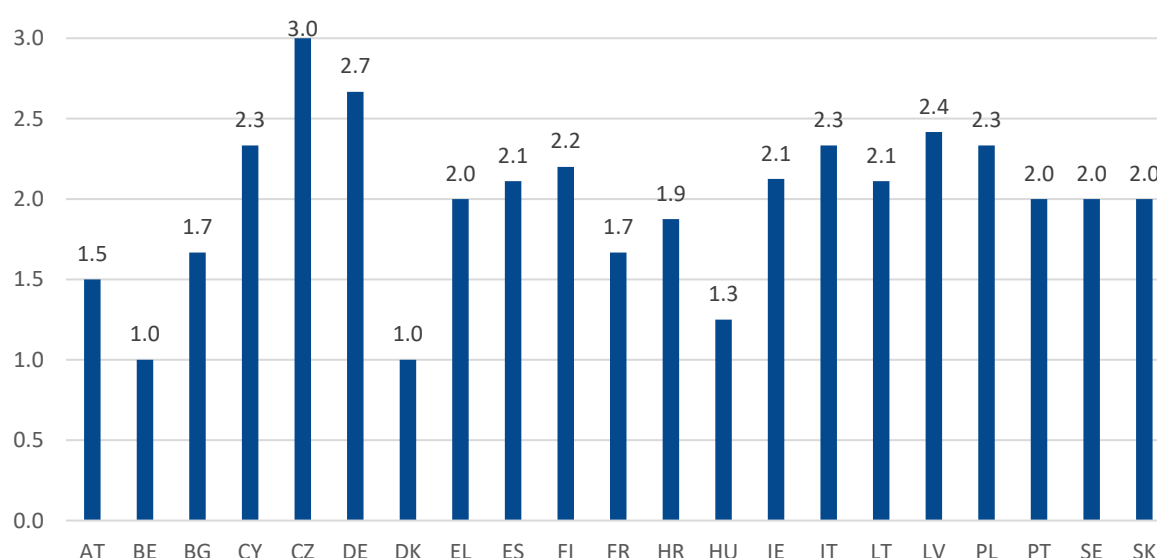
Administrative effort indicated per MS

The administrative effort for the development, implementation and update of SCOs is estimated very differently in the Member States, depending on the types of SCOs used. Based on an ordinal scale (1=low, 2=moderate, 3=high), the following figure shows the mean values for each Member State.

- In CZ, a high level of effort is reported for all SCOs (3). CZ only uses tailor-made SCOs.
- In Denmark, which only uses off-the-shelf SCOs, a low level of administrative effort is reported (1).
- In PT, a medium level of administrative effort is reported (2.1). PT applies a mix of re-used, off-the-shelf and tailor-made SCOs.

¹⁰ Analysis and figures regarding the administrative effort are based on responses submitted by late August 2025 and do not include the late responses submitted by two MSs in October 2025.

Figure 6: Average administrative effort for developing, implementing and updating SCOs by MS



Source: FAMENET (2025), survey data (Q7)

1.8 Perceived benefits of SCO for the administration and for the beneficiaries

The respondents were asked to estimate the benefits on an ordinal scale (low, moderate, high) for each SCO taking into account the points noted below. Since SCOs should help reduce administrative costs and burdens for both beneficiaries and implementing bodies, both perspectives were taken into account.

Table 8: Key considerations for assessment criteria

Potential benefit for the administration:	Potential benefit for the beneficiary:
Reduced administrative workload	Less administrative work (may compensate for lower subsidies)
Focus on results instead of checking expenditures	Faster reimbursement
Less errors and financial corrections	Lower risk of financial corrections
Simpler compliance check	Focus on project delivery

Source: FAMENET 2025, online survey Q7

The survey was only sent to the programme bodies and not beneficiaries. Therefore, the result from this question only reflects the perception of the potential benefit for the administration and beneficiaries from the point of view of the programme bodies. In-depth assessment would be needed for more detailed information on the benefits from both sides: administration and beneficiaries.

The benefit was calculated for a subset of reported SCOs with complete information. There were 128 responses¹¹ with complete information on benefits for both administration and the beneficiaries

¹¹ Analysis and figures regarding the perceived benefits are based on responses submitted by late August 2025 and do not include the late responses submitted by two MSs in October 2025.

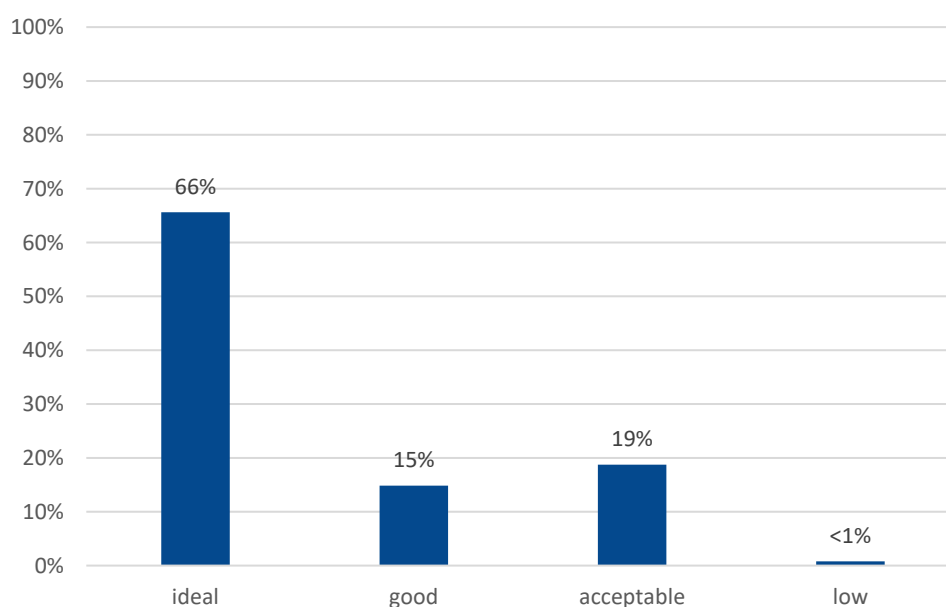
provided by the respondents. From the data provided, the ratio of overall benefits for the benefits for beneficiaries was categorised by FAMENET using a classification, as shown in Table 9.

Table 9: Categorisation of benefits of SCOs		
Rated by respondents		Ratio rated by FAMENET
Benefit for the administration	Benefit for beneficiaries	Overall benefit
High	High	Ideal
Low	Low	Low
Moderate	Moderate	Acceptable
Low	High	Acceptable
High	Low	Acceptable
Moderate	High	Good
High	Moderate	Good
Low	Moderate	Acceptable

Source: FAMENET 2025, survey data (Q7)

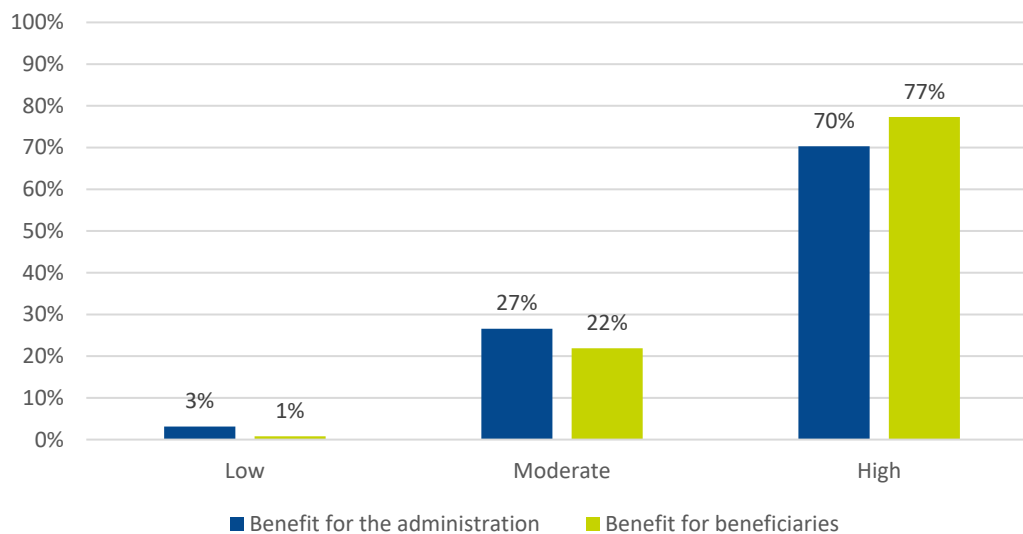
The classification of the overall benefit shows that 66% of SCOs are estimated to have an ideal benefit and 15% a good benefit. An acceptable benefit is indicated for 19%. A single SCO is assessed as low. The potential for improvement is approximately 34% of SCOs (15% plus 19%).

Figure 7: Rating of the overall benefit of SCOs (estimate) in %



Source: FAMENET 2025, survey data (Q7; n= 128)

Figure 8: Perceived benefits of SCOs for administrations and beneficiaries (estimate) in %



Source: FAMENET 2025, survey data (Q7; n= 128)

The perception of the survey respondents (programme bodies) shows that the implementation of simplified cost options (SCOs) has yielded overwhelmingly positive results for key stakeholders.

- 97% of programme bodies rate the benefit for the administration as 'Moderate' or 'High,' while 99% believe the benefit for beneficiaries to be at the same levels (either 'High' or 'Moderate').
- Interestingly, programme bodies view the benefits for beneficiaries as even more significant; 77% assessed the benefit for beneficiaries as 'High,' compared to 70% for the administration.
- Conversely, reports of 'Low' benefit are negligible (3% for administration and 1% for beneficiaries).

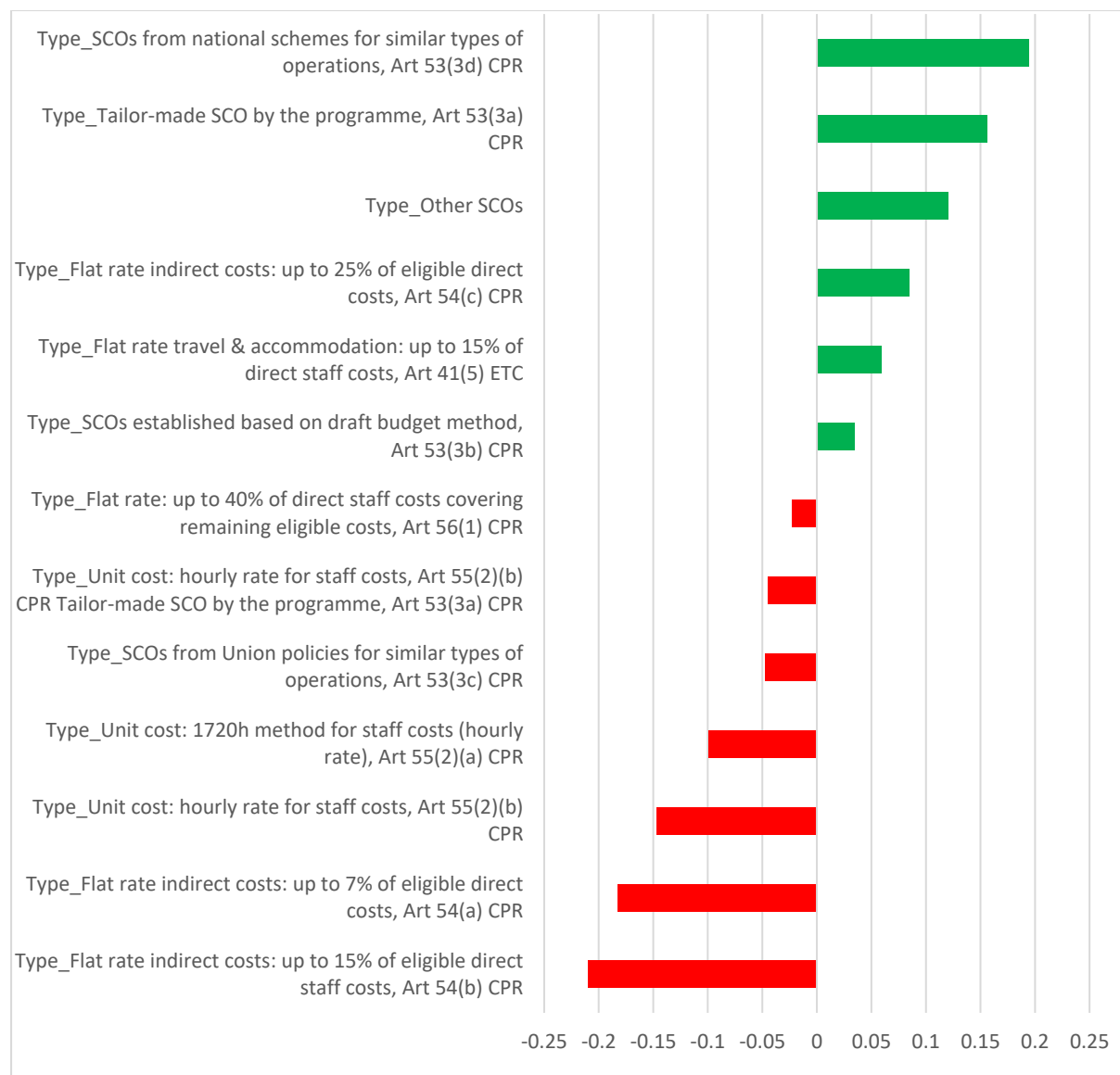
These figures suggest that SCOs are perceived to successfully reduce administrative burdens and streamlined processes, delivering high value particularly to the recipients of the funding. These findings need to be further explored in process evaluations.

Benefits per SCO type

A correlation between the SCO types and the benefit was calculated using an R value according to Pearson. The result shows that there are weak but nevertheless relevant correlations.

The green bars in the figure below show a positive correlation between a better rating and the SCO type; red bars show poorer ratings for certain types.

Figure 9: Correlation of SCO type and overall benefit



Source: FAMENET (2025), survey data (Q7)

Detailed figures on the overall benefit of SCOs are shown in Table 10.

Table 10: Overall benefit ratings by SCO type (descending 'Ideal' mentions)						
SCO type	No of ratings					Median value of rating
	Low	Accept.	Good	Ideal	Total	
Tailor-made SCO by the programme, Art 53(3a) CPR		6	10	39	55	3.6
SCOs from national schemes for similar types of operations, Art 53(3d) CPR				10	10	4.0
SCOs from Union policies for similar types of operations, Art 53(3c) CPR		4		8	12	3.3
Flat rate indirect costs: up to 15% of eligible direct staff costs, Art 54(b) CPR	1	5	3	7	16	3.0

Table 10: Overall benefit ratings by SCO type (descending 'Ideal' mentions)

SCO type	No of ratings					Median value of rating
	Low	Accept.	Good	Ideal	Total	
SCOs established based on draft budget method, Art 53(3b) CPR		1	1	5	7	3.6
Other SCOs				4	4	4.0
Flat rate indirect costs: up to 7% of eligible direct costs, Art 54(a) CPR		4	1	3	8	2.9
Flat rate indirect costs: up to 25% of eligible direct costs, Art 54(c) CPR				2	2	4.0
Unit cost: hourly rate for staff costs, Art 55(2)(b) CPR Tailor-made SCO by the programme, Art 53(3a) CPR		1	1	2	4	3.3
Unit cost: 1,720-hour method for staff costs (hourly rate), Art 55(2)(a) CPR		2		2	4	3.0
Flat rate travel & accommodation: up to 15% of direct staff costs, Art 41(5) ETC				1	1	4.0
Flat rate: up to 40% of direct staff costs covering remaining eligible costs, Art 56(1) CPR			2	1	3	3.3
Unit cost: hourly rate for staff costs, Art 55(2)(b) CPR		1	1		2	2.5
Total	1	24	19	84	128	3.4
in %	1%	19%	15%	66%	100%	

Source: FAMENET 2025, survey data (Q7)

Survey results indicate a tendency for tailor-made or reused SCOs to receive higher benefit ratings than off-the-shelf SCOs. A comparison with Table 11 (see below), however, reveals an interesting contrast. While MS favour the high-efficiency and minimal resource investment associated with off-the-shelf or joint solutions at the EU level (Table 11), their assessments of SCO benefits suggest that tailor-made or reused SCOs—despite being more resource-intensive—are better aligned with the specific needs of their programmes. Nevertheless, to move beyond these survey-level observations and examine this “paradox” in greater depth, a comprehensive cross-country study would be required to assess the relative costs and benefits of each approach.

1.9 Solutions for a wider use of SCOs in implementing EMFAF interventions

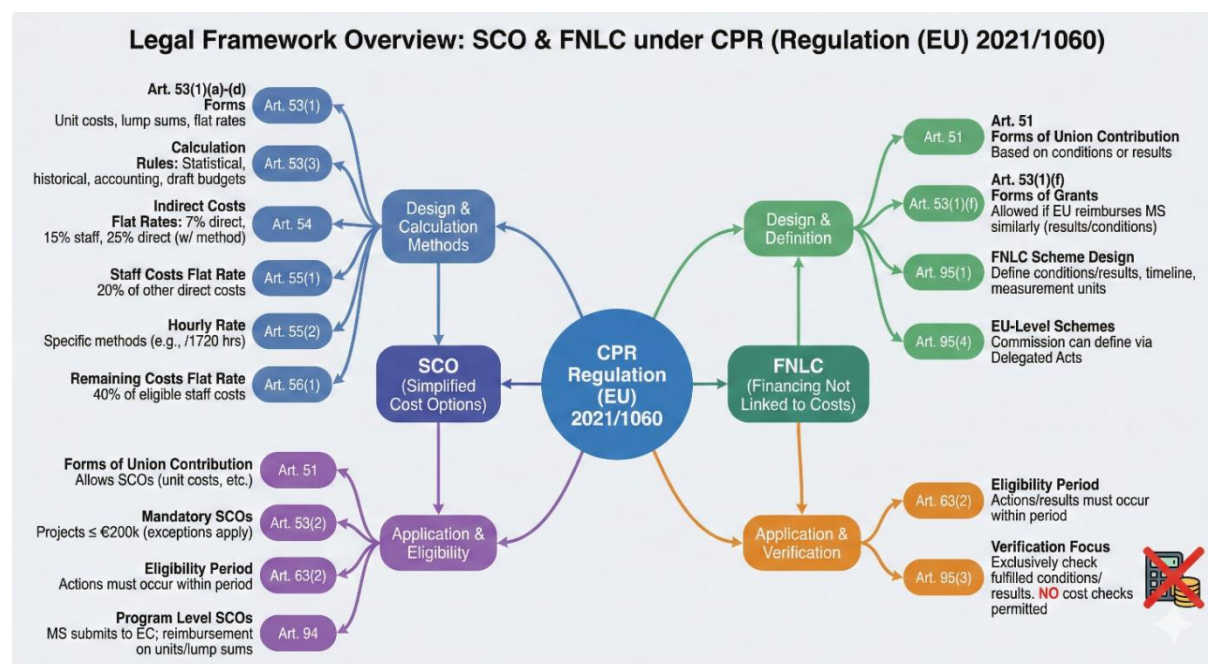
Respondents were asked to rate a predefined list of solutions to encourage a wider use of SCOs by multiple choice. The data reveals a strong preference for ready-made; standardised tools provided at the European level rather than national solutions. The extent to which there is capacity at EU level to invest in standardised tools is an open question that the survey cannot answer.

Table 11: Ranking of solutions (at the top are highly rated solutions)

Solution	Low relevance	Medium relevance	High relevance	No. of ratings medium and high
Improve off-the-shelf solutions/models at EU level	1	5	21	26
Joint development of SCO at EU level	3	7	17	24
Intensified training for Audit Authorities on how to audit SCOs	3	15	8	23
Intensified training for MA, intermediate bodies, beneficiaries	4	12	11	23
Tackle 'Real costs' mentality in managing funds	5	13	8	21
Clearer guidance on management verification, audit, double funding, fraud, errors or irregularities linked to SCOs	5	8	13	21
Improve data sources to calculate and update SCOs	8	10	10	20
Improve clarity and coherence of the EU legal framework on SCOs	7	6	13	19
Establish an advisory centre for the design and implementation of SCOs	9	7	10	17
Adapt national laws for SCO implementation	5	10	6	16
Setup national working groups on simplification and SCOs	10	7	8	15

Source: FAMENET 2025, survey data (Q8)

Annex 2: Legal framework for SCO and FNLC under the CPR



Source: FAMENET

Annex 3: SCOs under the CPR and fund-specific regulations

Cost Category Covered	The Rate / Method	Base for Calculation	Legal Reference
Indirect Costs	Flat Rate: Up to 7 %	Eligible Direct Costs (excluding other indirect costs)	CPR Art. 54(a)
Indirect Costs	Flat Rate: Up to 15 %	Eligible Direct Staff Costs	CPR Art. 54(b)
Direct Staff Costs	Flat Rate: Up to 20 %	Eligible Direct Costs (other than staff costs)	CPR Art. 55(1)
Hourly Staff Cost	Unit cost; Method: 1,720 Hours	Annual Gross Employment Costs, divided by 1,720 (fixed denominator)	CPR Art. 55(2)
All Other Costs ('Super SCO' that covers all remaining eligible costs such as indirect costs, travel, equipment, etc.)	Flat Rate: Up to 40 %	Eligible Direct Staff Costs	CPR Art. 56(1)
Direct Staff Costs	Flat Rate: Up to 20 %	Eligible Direct Costs (other than staff costs)	Interreg Reg. Art. 39(3)
Travel and Accommodation	Flat Rate: Up to 15 %	Eligible Direct Staff Costs	Interreg Reg. Art. 41(5)

Source: FAMENET; Note: ESF+-specific off-the-shelf SCOs for ESF+ activities like training, counselling, delivering the food are not included in the table

Annex 4: SCO survey template

Introduction

Your input is needed to prepare the upcoming Working Paper on SCOs!

FAMENET, on behalf of DG MARE, is conducting an **online survey** to gather insights from all MAs and relevant implementing bodies on their experience with SCO implementation under the EMFAF: both '**off-the-shelf**' (provided by the CPR 2021–2027) and **taiilor-made** solutions.

The survey also aims to collect information on SCO methodologies (for internal FAMENET analysis), contributing to our upcoming *Working Paper*, '*SCOs: From theory to practice*', where results will be shared in aggregated form. You can also upload supporting documents in your national language.

Please submit your response by 15 July 2025!

Note: You can pause the survey anytime using the 'Save as draft' button on the right. You will receive an e-mail link to resume your progress.

About you

Please select your Member State:

[Dropdown list]

Please enter the name of your institution:

[free text]

Please enter your name:

[free text]

Please enter your e-mail address:

[free text]

Use of SCOs in the EMFAF

Q1: Does your EMFAF programme currently use or plan to use SCOs?

(consider all types of SCO – between 1 and 2 choices)

- ☐ YES, our EMFAF programme currently uses SCOs
- ☐ YES, our EMFAF programme plans to use SCOs
- ☐ NO, our EMFAF programme neither uses nor plans to use SCOs

Q2: If no, please explain why (multiple answers possible)

- ☐ There are only a few funding cases, and it is easier to fully control all projects
- ☐ According to the national law, SCOs cannot be used
- ☐ Many legal uncertainties regarding SCOs
- ☐ We do not have the capacity to develop SCOs
- ☐ We do not have sufficient historical data to develop and update SCOs
- ☐ Challenges with the Audit Authority hindering SCO implementation (e.g. different interpretations of rules/requirements)
- ☐ Beneficiaries do not accept SCOs
- ☐ Other (please explain) *[Text field]*

Q3: Please list all SCOs used or planned for your EMFAF programme.

Name of SCO [used/planned]

SCO implementation status [drop-down]

- ☐ *Used and payments made*
- ☐ *Used, but no payments made yet*
- ☐ *Soon to be used, in preparation*
- ☐ *Planned, not yet developed*

Type of SCO ('off-the-shelf' / tailor-made – drop-down)

- ☐ *Flat rate indirect costs: up to 7% of eligible direct costs, Art 54(a) CPR*
- ☐ *Flat rate indirect costs: up to 15% of eligible direct staff costs, Art 54(b) CPR*
- ☐ *Flat rate indirect costs: up to 25% of eligible direct costs, Art 54(c) CPR*
- ☐ *Flat rate travel & accommodation: up to 15% of direct staff costs, Art 41(5) ETC*
- ☐ *Flat rate: up to 40% of direct staff costs covering remaining eligible costs, Art 56(1) CPR*
- ☐ *Flat rate for staff costs: up to 20% of direct cost other than direct staff cost, Art 39(3c) ETC*
- ☐ *Unit cost: 1,720h method for staff costs (hourly rate), Art 55(2)(a) CPR*
- ☐ *Unit cost: hourly rate for staff costs, Art 55(2)(b) CPR*
- ☐ *Tailor-made SCO by the programme, Art 53(3a) CPR*
- ☐ *SCOs established based on draft budget method, Art 53(3b) CPR*
- ☐ *SCOs from Union policies for similar types of operations, Art 53(3c) CPR*
- ☐ *SCOs from national schemes for similar types of operations, Art 53(3d) CPR*
- ☐ *FNLC (financing not linked to costs) developed by the country under Art 95(2) CPR*
- ☐ *Other SCOs*
- ☐ *Don't know*

Q4: Under which Specific Objectives are SCOs being used or planned to be used in your EMFAF programme? [multiple selection possible]

- ☐ *1.1.1: Sustainable fishing activities (except Art. 17 & 19)*
- ☐ *1.1.2: Sustainable fishing activities (under Art. 17 & 19)*
- ☐ *1.2: Energy efficiency and reducing CO₂ emissions*
- ☐ *1.3: Permanent or temporary cessation*
- ☐ *1.4: Control and enforcement*
- ☐ *1.5: Fishery and aquaculture in the outermost regions*
- ☐ *1.6: Protection and restoration of aquatic biodiversity and ecosystems*
- ☐ *2.1: Sustainable aquaculture activities*
- ☐ *2.2: Marketing, processing of fishery and aquaculture products*
- ☐ *3.1: Sustainable blue economy and community development*
- ☐ *4.1: Marine knowledge, maritime surveillance, coast guard cooperation*
- ☐ *5.1: Technical Assistance – Art. 36(4) CPR*
- ☐ *5.2: Technical Assistance – Art. 37 CPR*

Q5: Do you have document(s) detailing the methodology and calculation for each tailor-made SCO used or planned (NOT off-the-shelf)? [The information is for internal FAMENET use only and will not be published or shared.]

- ☐ *Yes, we have documents to share for internal FAMENET use*
- ☐ *We have documents, but they cannot be shared with FAMENET*

- ☐ No documents to be shared with FAMENET at this time
- ☐ SCO methodology is not yet developed

Please upload the document(s) (max. 1 MB per document) for each tailor-made SCO mentioned in question 3 or send them to info@famenet.eu

You can upload multiple documents in your language or in English in various formats (e.g. Word, PDF). Please ensure the files are clearly named. [table provided]

Q6: What percentage of the fund under your institution's responsibility is currently implemented or planned to be implemented using SCOs? [based on the planned budget]

Note: When estimating, consider various types of operation, e.g.:

- any compensation supported by the EMFAF (permanent/temporary cessation, compensation for additional costs, income foregone)
- area-based payments for non-productive environmental services
- investments in large and small operations
- drawing up marketing plans, strategies
- consulting services and training
- landing of marine litter
- revitalisation of ponds
- data collection and control
- animation, capacity building, running costs

- ☐ up to 10%
- ☐ between 11–30%
- ☐ between 31–50%
- ☐ more than 50%
- ☐ not yet defined

Q7: Please indicate the administrative effort (to develop, implement, update SCOs), in relation to the benefits for the administration and beneficiaries [SCO name listed]

Administrative effort

(Examples: identify types of operation for SCO; develop calculation methodology; consult with the Audit Authority; provide guidance and training; include SCO in fund agreement; verify payments; audit by Audit Authority; adjust the calculation methodology)

- ☐ Low
- ☐ Moderate
- ☐ High
- ☐ No information / no data

Benefit for the administration

(Examples: reduced administrative workload; focus on results instead of checking expenditures; fewer errors and financial corrections; simpler compliance checks)

- ☐ Low
- ☐ Moderate
- ☐ High
- ☐ No information / no data

Benefit for beneficiaries

(Examples: less administrative work (may compensate for lower subsidies); faster reimbursement; lower risk of financial corrections; focus on project delivery)

- ☐ Low
- ☐ Moderate
- ☐ High
- ☐ No information / no data

Wider use of SCOs

Q8: Which actions would most effectively encourage wider use of SCOs in your programme?

Please rate their relevance. [Scale for each item: None / not applicable, low relevance, medium relevance, high relevance]

- *Tackle 'real costs' mentality in managing funds*
- *Adapt national laws for SCO implementation*
- *Intensified training for Managing Authorities, intermediate bodies and beneficiaries*
- *Intensified training for Audit Authorities on how to audit SCOs*
- *Set up national working groups on simplification and SCOs*
- *Improve data sources to calculate and update SCOs*
- *Establish an advisory centre for the design and implementation of SCOs*
- *Improve clarity and coherence of the EU legal framework on SCOs*
- *Clearer guidance on management verification, audit, double funding, fraud, errors or irregularities linked to SCOs*
- *Joint development of SCOs at EU level*
- *Improve off-the-shelf solutions/models at EU level*

Other actions (please describe):

[Free text]



FAMENET