

Union contribution based on unit costs, lump sums and flat rates

Template for submitting data for the consideration of the Commission
(Article 94) CPR

Date of submitting the proposal	

This Appendix is not required when Union-level simplified cost options (SCO) established by the delegated act referred to in Article 94(4) CPR are used.

A. Summary of the main elements

Priority	Fund	Specific objective	Category of region	Estimated proportion of the total financial allocation within the priority to which the SCO will be applied in %	Type(s) of operation covered		Indicator triggering reimbursement		Unit of measurement for the indicator triggering reimbursement	Type of SCO (standard scale of unit costs, lump sums or flat rates)	Amount (in EUR) or percentage (in case of flat rates) of the SCO
					Code ¹	Description	Code ²	Description			
2	ESF+	2.3, 2.4	MDR, TR, LDR		152, 154			One hour of work of School Psychologist / Specialised School Pedagogue completed	Hourly Costs of providing services of Specialised school pedagogue / School psychologist in schools.	Unit costs	

¹ This refers to the code for the intervention field dimension in Table 1 of Annex I to the CPR and Annex IV to the EMFAF Regulation.

² This refers to the code of a common indicator, if applicable.

B. Details by type of operation (to be completed for every type of operation)

Did the managing authority receive support from an external company to set out the simplified costs below?

If so, please specify which external company: No

1. Description of the operation type including the timeline for implementation ³	<p>The unit aims is to provide personnel support (Specialized School Pedagogue/ School Psychologist) to a school/educational facility⁴, which integrates children/pupils with special educational needs who require first degree support measures⁵.</p> <p>Funding for the unit is dependent on integrating at least 3 children/pupils with special educational needs who require first degree support.</p> <p>The job responsibilities, scope, and schedule of the Specialized School Pedagogue/ School Psychologist are a subject to be defined in the job contract in accordance with the respective national legislation⁶. The director of the institution will design the job contract on the basis of the real needs of the school/educational facility.</p> <p>It is required that the Specialized School Pedagogue/School Psychologist meets the qualifications established in Act No. 563/2004 Coll.</p> <p>In case of a specialized school pedagogue, it is also acceptable if the qualification is obtained by university education in an accredited master's degree programme focused on special pedagogy and primary school teacher training or on special pedagogy and secondary school teacher training.⁷</p> <p>The Specialized School Pedagogue/School Psychologist might be a member of the school's inclusion team⁸. The team provides mainly advisory and information services, methodological support to pedagogues, children/pupils and their parents. Members of the inclusion team (which</p>
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³ Envisaged starting date of the selection of operations and envisaged final date of their completion (ref. Article 63(5) CPR).

⁴ Eligible entities are defined by the Act No 561/2014 Coll., on pre-school, primary, secondary, higher vocational and other education

⁵ As defined in the Decree No 27/2016 Coll. on the education of pupils with special educational needs.

⁶ The concrete scope of job responsibilities of the specialized pedagogue and the psychologist is defined in the Decree No 72/2005 Coll on provision of advisory services in schools and educational counselling facilities.

⁷ There is an amendment of the Act No. 563/2004 Coll in preparation that broadens the qualification of the specialized pedagogue by this qualification. The amendment should be effective during 2023 depending on the legislation process. For temporary reasons (until the amendment becomes a law), it is possible to accept the aforementioned broadened qualification.

⁸ Decree No. 72/2005 Coll, on provision of advisory services in schools and educational counselling facilities.

	<p>can also include the school assistant, social pedagogue or other specialized personal positions) have the duty to cooperate and work together in order to provide efficient help.</p> <p>In accordance with the Labour Code⁹, it is also allowed to perform the work of the Specialized School Pedagogue/School Psychologist by a distance form (online, home office regime etc.).</p> <p>The unit is applicable in two schemes:</p> <ol style="list-style-type: none"> 1) The positions are employed by one school/educational facility to work only for this school/educational facility 2) The positions are employed by an institution and are shared within multiple schools/educational facilities. <p>Timeline for implementation: 2022-2029</p>
2. Specific objective(s)	2.3 / 2.4
3. Indicator triggering reimbursement ¹⁰	One hour of work of School Psychologist / Specialised School Pedagogue completed
4. Unit of measurement for the indicator triggering reimbursement	Hourly Costs of providing services of Specialised school pedagogue / School psychologist in schools.
5. Standard scale of unit cost, lump sum or flat rate	Standard Scale of Unit Cost
6. Amount per unit of measurement or percentage (for flat rates) of the SCO	<p>474,00 CZK for schools and educational facilities</p> <p>510,00 CZK for institutions in case they provide shared position for multiple schools/educational facilities</p>

⁹ Act No. 262/2006 Coll, The Labour Code.

¹⁰ For operations encompassing several simplified cost options covering different categories of costs, different projects or successive phases of an operation, the fields 3 to 11 need to be filled in for each indicator triggering reimbursement.

7. Categories of costs covered by the unit cost, lump sum or flat rate	<p>1) Direct personnel costs based on adjustments to the latest annual published data from the average earnings informational system (www.ISPV.cz)</p> <p>2) Employers' contributions to social security, defined in Act no. 589/1992 Coll., on social security, and</p> <p>3) Employers' contributions to health insurance, defined in Act no. 592/1992 Coll., on premiums for health insurance.</p> <p>4) Related costs for methodological documents, diagnostic tests, IT and other equipment, travel cost, administration costs etc.</p>
8. Do these categories of costs cover all eligible expenditure for the operation? (Y/N)	Yes
9. Adjustment(s) method ¹¹	<p>These standard scales of unit costs may be adjusted by changes to:</p> <p>1) The rate for direct personnel costs based on adjustments to the latest annual published data from the average earnings informational system (www.ISPV.cz)</p> <p>2) Employers' contributions to social security, defined in Act no. 589/1992 Coll., on social security, and</p> <p>3) Employers' contributions to health insurance, defined in Act no. 592/1992 Coll., on premiums for health insurance.</p> <p>4) Exchange rate movements¹²</p>
<p>10. Verification of the achievement of the units</p> <p>- describe what document(s)/system will be used to verify the achievement of the units delivered</p> <p>- describe what will be checked and by whom during management verifications</p>	<p>The management and control system of the managing authority is set up in accordance to article 72 of the Regulation (EU) 2021/1060, Act No 320/2001 Coll., on financial control in public sector, by Act No 255/2012 Coll., on control and other national methodology.</p> <p>Authorized staff of the managing authority carry out verification of outputs in form of:</p> <ul style="list-style-type: none"> • Administrative verification, i.e. verification of submitted monitoring reports and supporting documents at the intervals as determined in a legal act for the provision/transfer of support

¹¹ If applicable, indicate the frequency and timing of the adjustment and a clear reference to a specific indicator (including a link to the website where this indicator is published, if applicable).

¹² The rate of a unit cost is calculated in EUR, conversion to CZK will always be based on the current exchange rate for each call (on the first working day on the month when the call is launched). The amount of the unit cost may vary for the subsequent conversion of the actual expenditure to be certified to the EC (according to the current exchange rate in the time of the certification).

<p>- describe what arrangements will be made to collect and store relevant data/documents</p>	<ul style="list-style-type: none"> • On spot verification which takes place on a sample of the projects. <p><u>I. Administrative verification</u></p> <p>The administrative verification will check the following documents, based on which the payment will be launched:</p> <ul style="list-style-type: none"> • Scan of working documents (contract, agreement); • Report of eligible productive hours; • In case the position is provided by an institution as a shared position a list of schools/educational facilities which the position is provided to; • Scan of the documents proving the necessary qualification for the position, • declaration of honour signed by the legal representative of the beneficiary¹³ that a minimum of 3 children/pupils who require first degree support measures attend the organization which the position is provided to, • If relevant, documents proving the amount of the fees paid by the parents before and during the implementation of the project. If the fees paid during the implementation of the project are higher, then the beneficiary needs to provide clarification for this increase, including necessary supporting documentation. <p><u>II. On spot verification</u></p> <p>The on spot checks will mainly review the following:</p> <ul style="list-style-type: none"> • Original of working documents (contract, agreement), • Original of the evidence of the productive hours in accordance to the Labour Code, • In case the position is provided by an institution as a shared position, the original of the contract between the provider of the position (institution) and the receiver (school/educational facility) • Plan of pedagogical support/individual educational plan of three children/pupils with special educational needs who require first degree support measures or special education support.
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¹³ In case the position is provided by an institution as a shared position, the declaration of honour might be instead signed by the legal representative of the school/educational facility which the position is provided to.

<p>11. Possible perverse incentives, mitigating measures¹⁴ and the estimated level of risk (high/medium/low)</p>	<p><u>Risks</u></p> <ol style="list-style-type: none"> 1) Recruitment of staff without the required (qualification), 2) Unit is chosen non-effectively – higher number of FTE (hours) is chosen than actually needed. 3) Duplication of activities with other units of the personnel support 4) High turnover of personnel positions <p><u>Risk elimination</u></p> <p>Ad 1) Required qualification is a subject to control during administrative verification.</p> <p>Ad 2) Either the FTE (hours) for each school (according to the number of pupils in school) is firmly set on the level of each call or allocation to a beneficiary under each planned SCO call is limited, and the limit of the funds to the beneficiary will be set up (also according to the number of pupils in school).</p> <p>In the second case, the legal representative of the school is responsible for the efficient use of funds, he/she is not only under the control of the MA but he/she is monitored by other institutions, e. g. the founder, The Czech School inspectorate, the Council of the school. These controls are therefore a prevention for non-effectiveness.</p> <p>Ad 3) Each personnel position has its own clearly defined and different job description and responsibilities which follows the Decree No 72/2005 Coll, person by a substitute if the qualification criteria are met.</p> <p>Ad 4) At the level of a project, it will be possible to replace by those who meet the qualification conditions</p>
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¹⁴ Are there any potential negative implications on the quality of the supported operations and, if so, what measures (e.g. quality assurance) will be taken to offset this risk?

12. Total amount (national and Union) expected to be reimbursed by the Commission on this basis	4,28 billion CZK / 173 million EUR. (exchange rate 24,75 - 5.1.2022)
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C. Calculation of the standard scale of unit costs, lump sums or flat rates

1. Source of data used to calculate the standard scale of unit costs, lump sums or flat rates (who produced, collected and recorded the data; where the data are stored; cut-off dates; validation, etc.).

The rate for direct personnel costs was based on latest annual published data from the average earnings informational system (www.ISPV.cz), then employers' contributions to social security defined in Act no. 589/1992 Coll., on social security, and employers' contributions to health insurance, defined in Act no. 592/1992 Coll., on premiums for health insurance.

In accordance with the Article 54 of the Regulation (EU) 2021/1060, a flat rates of 7% or 15% of eligible direct staff costs was applied to total super gross staff cost to calculate all the other costs of the unit..

2. Please specify why the proposed method and calculation based on Article 94(2) is relevant to the type of operation.

One hour of providing School Specialized pedagogue/School Psychologist was selected as a unit. The unit contains hourly costs of the work of School Specialized Pedagogue and School psychologist.

The 7% flat rate is applied for schools and educational facilities in case they employ the position for their own needs and purposes.

The 15% flat rate is applied for schools/educational facilities in case they provide the position of psychologist/school specialized pedagogue as shared position for multiple schools/educational facilities. In this case, the flat rate needs to be higher because of higher demands on the related costs - creating a workspace, inevitable equipment, travel and overhead expenses (e.g. telephone, methodological documents, IT, diagnostic tests, higher administrative and logistical requirements etc.)

This method and the calculation were chosen because of the easy availability of statistical data and the simplicity of covering all costs of the services provided by using the 7% or 15% flat rates as defined in the Article 54 of the Regulation (EU) 2021/1060.

3. Please specify how the calculations were made, in particular including any assumptions made in terms of quality or quantities. Where relevant, statistical evidence and benchmarks should be used and, if requested, provided in a format that is usable by the Commission.

1)

Personnel costs of Specialized School Pedagogue /School psychologist

Based on the experience from the 2014-2020 programming period, the unit cost will be reported and claimed based on the actual (net) number of hours worked, i.e. by analogy with Article 55(2a) of Regulation (EU) 2021/1060 of the European Parliament and of the Council. In this case, for each hour of work reported, the beneficiary will be entitled to a portion of the unit cost calculated as follows: (amount of the median of monthly gross salary costs x 12 months) / 1720 hours

The rates below apply to the positions of the school specialized pedagogue / school psychologist who work full time (1.0 FTE - 1720 hours per year) on the project. Part-time work can also be implemented (e.g. 0.1-1.0 FTE). In this case, the unit cost is proportionally reduced.

In case the position is implemented for less than 12 months, only the respective pro rata part of the productive hours is eligible to be reported, e.g. if the work is carried out for only one month, only 143 hrs and 20 min will be eligible for reimbursement ($1720/12=143$ hrs 20 min).

School psychologist

The amount is based on the data of the Ministry of Labour and Social Affairs from the year 2020 (see the file CR_212_PLS_M8r_2021_annual below). The median of the monthly gross salary of the position of the 2634 Psychologist amounts to **46 410 CZK**. Median of the monthly gross salary was used as it is not affected by extreme values.

Specialized School Pedagogue

The amount is based on the data of the Ministry of Labour and Social Affairs from the year 2020 (see the file CR_212_PLS_M8r_2021_annual below). The median of the monthly gross salary of the position 23591 Specialized Pedagogue amounts to **48 663 CZK**. Median of the monthly gross salary was used as it is not affected by extreme values.



CR_212_PLS_M8r_2021_annual.xlsx

The statutory charges on social and health insurance contributions (33,8%) are added to the gross salary of both positions.

Since the salary cost of the positions are alike, for the simplification purposes, average hourly personnel cost of both position are used for the calculation of the unit cost.

2) Flat rate 7%

In case of schools/school facilities all costs associated with fulfilment of the unit outputs apart from direct personnel costs will be covered by the flat rate 7 % based on the unit direct costs.

3) Flat rate 15 %

In case the pedagogical-psychological counselling centres provide the position of psychologist/school specialized pedagogue as shared position for multiple schools all costs associated with fulfilment of the unit outputs apart from direct personnel costs will be covered by the flat rate 15 % based on the unit direct costs.

Final UC amount incl. 7% flat rate rounded down to an integer: 474,00 CZK.

Final UC amount incl. 15% flat rate rounded down to an integer: 510,00 CZK.

See the file below for the complete calculation:



PJAC_psychologist_sp
ecial_pedagogue_calc

4. Please explain how you have ensured that only eligible expenditure was included in the calculation of the standard scale of unit cost, lump sum or flat rate.

The content of the activities is based on the approved text of P JAC. The format is based on the experiences from previous programming periods and other rules and methodology.

Similar costs can be carried out by the beneficiary if the activity is realized via a project based on direct costs.

5. Assessment of the audit authority(ies) of the calculation methodology and amounts and the arrangements to ensure the verification, quality, collection and storage of data.

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