

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 <sup>1</sup>	Description	Code <sup>2</sup>	Description			
2	ESF+	2:2	MDR,TR, LDR					One hour of work of Career Advisor / Coordinator completed	Hourly Costs of providing services of the Career Advisor and/or the Coordinator in schools / educational facilities	Unit costs	

<sup>1</sup> 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.

<sup>2</sup> 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

<p>1. Description of the operation type including the timeline for implementation<sup>3</sup></p>	<p>The unit aims to provide personnel support of the Career Advisor / Coordinator of cooperation between the school and employers/institutions to schools/educational facilities<sup>4</sup>. (The Career Advisor: all types of schools and educational facilities except nurseries; the Coordinator: all types of basic secondary and higher vocational schools).</p> <p><b>The Career Advisor</b></p> <p>The Career Advisor provides support for pupils/students in choosing a future profession, including pupils/students with special educational needs and pupils/students who are at risk of early school leaving. He/she also supports teachers in talent recognition of their pupils/students, their individual skills and their further professional development which subsequently leads to a successful future professional career.</p> <p>The Career Advisor is a pedagogue of the school. The director of the school is responsible for choosing the concrete pedagogue.</p> <p>The Career Advisor, within the number of eligible productive hours corresponding to the work time arrangement 0,1/month prepares and implements with the pupils/students two individual meetings per month, which will lead to exploring their interests, preferences, expectations, talents, skills and appropriate directions of education and professional orientation aimed at pupils' further potential development and/or career choices for entering the labour market. It is not always necessary to meet a given number of meetings related to the amount of time chosen in each month, but cumulatively, the sum of all meetings over the entire duration of the project must correspond to the amount of time arrangement chosen by the career advisor. One of the individual meetings can be</p>
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<sup>3</sup> Envisaged starting date of the selection of operations and envisaged final date of their completion (ref.Article 63(5) CPR).

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

	<p>replaced by a workshop for the teachers and/or parents with the aim to achieve or deepen competencies in the talent/potential/skills recognition and further talent/potential care</p> <p><b>The Coordinator of cooperation between the school and employers/institutions (hereinafter Coordinator).</b></p> <p>The Coordinator acts as an intermediary between the school and employers and/or other similarly oriented institutions<sup>5</sup>. He/she effectively helps the school and employers to ensure the implementation of cooperation of schools based on the field of education, which the school pedagogues with companies/institutions in the given field. He/she builds network for the purpose of communication and searching for appropriate forms of cooperation with representatives of trade associations (Chamber of Commerce, sector councils, employment pacts, guilds etc.).</p> <p>The Coordinator qualification is at least secondary education with a vocational certificate - it is conditional for carrying out the duties required by the position.</p> <p>The Coordinator, within the number of eligible productive hours corresponding to the work time arrangement 0,1/month prepares and implements one of the following support actions each month:</p> <ul style="list-style-type: none"> <li>A. Round Table of the pedagogues of the school and potential employers or other institutions in order to establish cooperation in the implementation of practical training of at least two hours;</li> <li>B. Workshop about the possibilities of internships of the pedagogues/students of the school at possible future employers or other institutions of a minimum length of two hours;</li> <li>C. Workshop for the involvement of specialists in respective fields in teaching vocational or other subjects at the school of a minimum length of two hours;</li> </ul>
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	<p>D. Workshop of examples of good practice and feedback of pupils/students from the completed practical education or internship of at least two hours;</p> <p>E. Workshop for gathering ideas for adjusting the school education programme with the participation of pedagogues and employers' or other institutions representatives of at least two hours.</p> <p>The number and a brief description of the workshop/roundtable will be included in the report of the eligible productive hours of the Coordinator.</p> <p>It is not always necessary to meet a given number of meetings in each month, cumulatively the sum of all meetings over the entire project implementation period must correspond to the amount of the time arrangement of the Coordinator.</p> <p>Workshops/round tables need not be held during in the months of the main summer school holiday (July, August). Instead, they can be substituted with other work on the basis of the coordinator's job description.</p> <p>In accordance with the Labour Code<sup>6</sup>, it is also allowed to perform the work of the Career Advisor/ Coordinator by a distance form (online, home office regime etc.) including individual meetings, workshops/roundtables.</p> <p>Timeline for implementation: 2022-2029</p>
2. Specific objective(s)	2.2 / 2.3
3. Indicator triggering reimbursement <sup>7</sup>	One hour of work of Career Advisor / Coordinator completed
4. Unit of measurement for the indicator triggering reimbursement	Hourly Costs of providing services of the Career Advisor and/or the Coordinator in schools / educational facilities
5. Standard scale of unit cost, lump sum or flat rate	Standard Scale of Unit Cost

<sup>6</sup> Act No. 262/2006 Coll, The Labour Code.

<sup>7</sup> 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.

6. Amount per unit of measurement or percentage (for flat rates) of the SCO	592 CZK for Career Advisor 343 CZK for Coordinator of cooperation
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<p>7. Categories of costs covered by the unit cost, lump sum or flat rate</p>	<p>1) Direct personnel costs based on adjustments to the latest annual published data from the average earnings informational system (<a href="http://www.ISPV.cz">www.ISPV.cz</a>)</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>
<p>8. Do these categories of costs cover all eligible expenditure for the operation? (Y/N)</p>	<p>Yes</p>
<p>9. Adjustment(s) method<sup>8</sup></p>	<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 (<a href="http://www.ISPV.cz">www.ISPV.cz</a>)</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>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>- describe what arrangements will be made to collect and store relevant data/documents</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"> <li>• 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</li> <li>• On spot verification which takes place on a sample of the projects.</li> </ul> <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>

	<p>Career Advisor</p> <ul style="list-style-type: none"> <li>• Scan of working documents (contract, agreement);</li> <li>• Report of eligible productive hours including the records of individual meetings held/workshop.</li> <li>• Scan of the documents proving the necessary qualification for the position (copy of the working document proving the person is a pedagogue of the school).</li> </ul> <p>Coordinator of cooperation</p> <ul style="list-style-type: none"> <li>• Scan of working documents (contract, agreement);</li> <li>• Report of eligible productive hours including brief description of the workshop/roundtable;</li> <li>• Scan of the documents proving the necessary qualification for the position;</li> <li>• The copy/scan of the attendance sheet (relevant format for online or presence form).</li> <li>•</li> <li>• 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.</li> </ul> <p><u>II. On spot verification</u></p> <p>The on the spot checks will mainly review the following:</p> <p>Career Advisor</p> <ul style="list-style-type: none"> <li>• Original of working documents (contract, agreement);</li> <li>• Original of the evidence of the productive hours in accordance to the Labour Code;</li> </ul> <p>Coordinator of cooperation</p> <ul style="list-style-type: none"> <li>• Original of working documents (contract, agreement);</li> <li>• Original of the evidence of the productive hours in accordance to the Labour Code;</li> <li>• The original of the attendance sheet (relevant format for online or presence form)</li> </ul>
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<p>11. Possible perverse incentives, mitigating measures<sup>9</sup> and the estimated level of risk (high/medium/low)</p>	<p><u>Risks of the <i>Career Advisor</i></u></p> <ol style="list-style-type: none"> <li>1) Recruitment of staff without sufficient expertise and experience.</li> <li>2) Disinterest of pupils/ students/parents to attend the individual meetings with the Career Advisor.</li> <li>3) Unwillingness of other pedagogues to cooperate with the Career Advisor.</li> <li>4) Unit is chosen non-effectively - school will chose this UC even not needed.</li> <li>5) Unit is chosen non-effectively – higher number of FTE (hours) is chosen than actually needed.</li> </ol> <p><u>Risk elimination</u></p> <p>Ad 1) The proposed classification is based on the amendment of Act no. 563/2004. The qualification is in line with the proposed Czech legislation.</p> <p>Ad 2) The management of the school is aware of the importance of this position. The pupils/students and their parents will be familiar with the job description of the career advisor with an emphasis on helping with future professional orientation/ the supports in talent recognition of pupils/students.</p> <p>Ad 3) The management of the school is aware of the importance of the position. The pedagogues will be familiar with the job description of the career advisor who will initiate the cooperation between pedagogues eg. in the context of the cross-curricular theme Man and the world of work.</p> <p>Ad 4) Allocation to a beneficiary under each planned SCO call is limited, and the limit of the funds to the beneficiary will be set up according to a fixed formula</p> <p>Ad 5) Either the FTE (hours) for each school (according to the number of pupils/students 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</p>
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<sup>9</sup>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?

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.

Risks of the Coordinator of cooperation between the school and employers

- 1) The employee of the school who does not have knowledge of educational, technical, personnel and organizational possibilities of the school, specific school curricula. He/she will not know the operational possibilities and facilities of the school, will not understand the organizational structure and order of the school, the personnel composition of employees in relation to the approbation, certifications, and their cyclic update (courses, international certificates etc.) and other forms of supplemented and extended education. The unfamiliarity of the employee with the conditions in specific companies to be able to design and coordinate specific forms of cooperation. Lack of expertise, experiences and affiliations in the operating conditions of the facility.
- 2) Disinterest of the firms/institutions/companies to expand cooperation with the schools via the coordinator of cooperation between the school and employers.
- 3) Disinterest of the pupils/students/pedagogues to be involved in workshops/roundtables.
- 4) Online roundtable/workshop is not carried out.

Risk elimination

Ad 1) The school is fully aware of the need and importance to place the most suitable candidate who fulfils the requirements of the school in this position

Ad 2) The firm/company/institution will realize the advantage of the position of the coordinator of cooperation between the school and employers, through which it can appeal to change the profile of the school graduates based on to their business needs and to design new forms of cooperation.

Ad 3) The management of the school is aware of the importance of the position. The pupils/students and pedagogues will be familiar with the job description of the coordinator of cooperation between the school and employers with an emphasis on assisting with future

	<p>professional orientation of pupils/students and on the cooperation of the pedagogues with the firms/institutions/companies.</p> <p>Ad 4) Unannounced checks can be carried out. The beneficiary should be able to provide to the MA access to the application to participate on online roundtable/workshop if it will be requested by MA.</p>
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12. Total amount (national and Union) expected to be reimbursed by the Commission on this basis	XXXXXXXXXX
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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 56 of the Regulation (EU) 2021/1060, a flat rates of 40% 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 Career Coordinator/Coordinator of cooperation was selected as a unit. The unit contains hourly costs of the work of Career Coordinator or Coordinator of cooperation.

A flat rate of 40 % of direct personnel costs for payment of all remaining costs per unit will be added to them in order to, for example, create a workspace and to cover costs of small equipment, travel, and overhead expenses(e.g. telephone), costs of requested activities (e.g. workshop). This method and 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 40 % flat rate.

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.

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 Career coordinator/Coordinator of cooperation who work full time (1.0 FTE - 1720 hours per year) within 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).

### **Career coordinator**

The amount is based on the data of the Ministry of Labour and Social Affairs from the year 2021 (see the file CR\_212\_PLS\_M8r\_2021\_annual below). The median of the monthly gross salary of the position (the most relevant positions to the required qualifications, see the table below and further explanations). Median of the monthly gross salary was used as it is not affected by extreme values.

The position of the career advisor is not identified in the ISPV system. However, the qualification requirements for the position of career advisor in this unit are similar to the qualification requirements for the position of a pedagogue, who the university education is required for. Therefore, the pricing of the position of career advisor is the sum of the teaching positions listed in the table below.

### **Coordinator of cooperation**

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 positions see the table. Median of the monthly gross salary was used as it is not affected by extreme values.



CR\_212\_PLS\_M8r\_2021\_annual.xlsx

UC Coordinator	Gross salary
33138 Odborní pracovníci v oblasti personalistiky, ekonomové práce	42 685
33337 Odborní profesní poradci služeb zaměstnanosti - není už evidována v ISPV	0
33431 Odborní asistenti v administrativě	36 163

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 40 %

All costs associated with fulfilment of the unit outputs apart from direct personnel costs will be covered by the flat rate 40 % based on the unit direct costs.

**Career Advisor final UC amount incl. 40% flat rate rounded down to an integer: 592 CZK**

**Coordinator of cooperation final UC amount incl. 40% flat rate rounded down to an integer: 343 CZK**

See the file below for the complete calculation:



Career\_advisor\_Coordinator.xlsx

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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