

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	MDR,TR,LDR		152, 154			Hourly Costs of providing services of the Bilingual Assistant in schools / educational facilities	Hourly Costs of providing services of the Bilingual Assistant in schools / educational facilities	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

<p>1. Description of the operation type including the timeline for implementation³</p>	<p>The unit aims to provide personnel support of the Bilingual assistant (BA) to school/educational facility⁴, which integrates children/pupils/students⁵ with a different mother tongue.</p> <p>The target group are children with a different mother tongue (DMT). The target group is defined as:</p> <ul style="list-style-type: none">• children whose at least one parent holds the nationality of another state or is stateless,• children from migrant families with the Czech citizenship,• children of expatriates returning back to the Czech Republic after a long-term stay abroad,• children from bilingual families where a language other than Czech predominates,• Roma children if they meet any of the previous criteria. <p>Selection of the children, based on the criteria above, is entirely the responsibility of the director of the organization. Support of the BA will be distributed among the children with DMT according to their actual needs and abilities.</p> <p>The BA provides basic support (not consisting of teaching) to each child with DMT. The BA helps pedagogues with the administration and organization of teaching and extracurricular activities. The BA can also provide mediation among the school, children and parents.</p> <p>The BA is engaged for temporary and continuous work in the group where the DMT child is (children are) included and provides support mainly to the teacher in organising the teaching for the whole group and also</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 Hereinafter referred to as child/children.

	<p>when the foreign language could represent an excessive barrier in communication and understanding.</p> <p>It is required that the BA meets the same qualifications as required for the position of Assistant teacher as defined by Act No. 563/2004 Coll., on pedagogical staff. In accordance with section 22, part 7 it is also possible to temporarily hire a person who doesn't meet this qualification. In that case, the required qualification has to be met within one year from the day the person was hired for the operation. Individual calls might also stipulate further criteria for the temporarily unqualified personnel.</p> <p>An integral part of the BA qualification, apart from the aforementioned requirement, is the knowledge of a foreign language at a communicative level (any language certificate proving passing a language exam at a particular language (e.g. school leaving certificate, state exam, language certificate, proof of completion of at least primary education in a foreign language, where applicable). This qualification is crucial and must be achieved before hiring the person for the position of the BA.</p> <p>Funding for the unit is dependent on integrating at least 1 child with DMT at school during the whole period of implementation of the activity.</p> <p>The BA can be a member of the school's inclusion team⁶. The team provides mainly advisory and information services, methodological support to teachers, children and their parents etc.</p> <p>Members of the inclusive team have the duty to cooperate and work together in order to provide efficient help.</p> <p>In accordance with the Labour Code⁷, it is also allowed to perform the work of the Bilingual Assistant by a distance form (online, home office regime etc.).</p> <p>Timeline for implementation: 2022-2029</p>
2. Specific objective(s)	2.3

⁶ Decree No 72/2005, on provision of advisory services in schools and educational counselling facilities.

⁷ Act No. 262/2006 Coll, The Labour Code.

3. Indicator triggering reimbursement ⁸	One hour of work of the Bilingual Assistant.
4. Unit of measurement for the indicator triggering reimbursement	Hourly Costs of providing services of the Bilingual Assistant in schools / educational facilities
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	474 Kč

⁸ 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, language teaching materials, 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 ⁹	<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>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"> • 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 • 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; • Scan of the documents proving the necessary qualification for the position (if the qualification is not met: copy of a job position advertisement or a description of the conditions of the selection procedure set by the school director which the applicant has not fulfilled); • Copy of the declaration of honour signed by the legal representative of the beneficiary that a minimum of 1 child with DMT attends 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 review mainly 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; • Evidence which will prove that a minimum of 1 child with DMT attends the organization which the position is provided to.
<p>11. Possible perverse incentives, mitigating measures¹⁰ 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 personnel support. 4) Insufficient number of qualified persons in the labour market. 5) High turnover of personnel positions

¹⁰ 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?

Risk elimination

Ad 1) Required qualifications will be reviewed during the administrative verification.

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).

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.

Ad 3) Each personnel position has its own clearly defined and different job description and responsibilities which are either firmly set in the Decree No 72/2005 Coll. or clearly defined in the call documentation.

Ad 4) The required qualification of Assistant teacher does not have to be met from the beginning, it has to be met within one year from the day the person was hired for the position, only the proof of the language proficiency is crucial from the beginning of the entry into this personnel position.

Ad 5) At the level of a project, it will be possible to replace the quitted individual by a substitute person if the qualification criteria are met.

12. Total amount (national and Union) expected to be reimbursed by the Commission on this basis	
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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 rate 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 the position of the BA was selected as a unit. The unit contains hourly costs of the work of the BA.

A flat rate of 40 % of direct personnel costs for payment of all remaining costs per unit will be added in order to cover for example inevitable equipment, IT, methodological documents, language textbooks, project administration costs, overhead expenses (e.g. telephone). 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 as defined in the Article 56 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 Bilingual Assistant

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 position of the BA 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).

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 selected positions were chosen. Median of the monthly gross salary was used as it is not affected by extreme values.

The position of the BA is not yet identified in the ISPV system. Thus, the calculation of personnel costs of the position is derived from the necessary qualification for the given position, e.g. the 5312 Assistant of a pedagogue and the 2353 Lecturers and teachers of languages in the other schools which guarantees the knowledge of foreign languages at least at the communicative level.

The median of the monthly gross salary of the position of the 5312 Assistant of a pedagogue amounts to **31 497 CZK**.

The median of the monthly gross salary of the position of the 2353 Lecturers and teachers of languages in the other schools amounts to **41 052 CZK**.



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.

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.

Final UC amount incl. 40% flat rate rounded down to an integer: 474 CZK

See the file below for the complete calculation:



PJAC_bilingual_assista
nt_calculation_2021.xls

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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 period 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.

Quality of data will be ensured by methodological support to the beneficiaries, for example through the rules for applicants and beneficiaries, seminars and other supporting documents and tools.

The beneficiary provides information and documents via the Monitoring report at intervals set up in the legal act by the monitoring system (usually every 6 months). The statutory body of the beneficiary is responsible for the truthfulness of submitted data.

Electronic copies of outputs are submitted for control to the Managing authority within the framework of the Monitoring report. Original documents are available by the beneficiary for verification on the spot. The beneficiary is obliged to archive all documents associated with the project implementation including outputs according to instructions from the Managing authority.