



**Use of SCO in ESF**

<b>Member State:</b>	<b>BELGIUM FLANDERS</b>
<b>Contact details (name of contact person, email):</b>	Veerle Moens

**Period 2007-2013:  
SCO in use**

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Contact details (name of contact person, email, weblink)	Example
1	ESF 07-13	MA	all	all	all	15% for calls for workers	all indirect costs					
2						20% for calls for unemployed	all indirect costs					
3	ESF 07-13	MA	all axis, exc TA	all	guidance and orientation	cost per participant	all costs	all	no	na in 7-13		
4						cost per trainee hour cost per day per wage scale (level, seniority)	all costs exc subcontracting all costs exc subcontracting	combi	no (troublesome)	na in 7-13	na in 7-13	
5												workability and HR
6	ESF 07-13	MA	mainly axis 5 transnationality	all	preliminary phase of a TN project	15.000 euro	all costs	all	no	na in 7-13		

**Period 2014 - 2020:  
SCO in use**

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Contact details (name of contact person, email, weblink)	Example
7	ESF 14-20	MA	all	all	all	15% in calls for workers	indirect costs	yes		na		
8	ESF 14-20	MA	2, 3, 4, 5	all	guidance	hourly staff cost (acc to level and seniority)	all	only SCO	no	na		
					workplacement	hourly staff cost (acc to level and seniority)	all	only SCO	no	na		
					HR	hourly staff cost (acc to level and seniority)	all	only SCO	no	na		
9	ESF 14-20	MA	2,3,4,5	all	workability	hourly staff cost (acc to level and seniority) including flat rate and rate for direct costs (subcontracting on real costs)	all	both	no	na		
10	ESF 14-20	MA		5 all	preliminary phase	15.000 / phase	all	only SCO	no	na		

**Period 2014 - 2020 :  
SCO in consideration (NONE)**

Notes:  
 \* Please specify in which priority axis or call the type of SCO was/is/ is to be used, if iwithin all the OP, just state it.  
 \*\* Please specify what type of beneficiaries used/use/are expected to use the SCO - i.e. state or public entities, private firms, NGOs, schools etc.  
 \*\*\* For example: employment services, childcare facilities, professional training of employees, primary education etc.  
 \*\*\*\* For flat rate: please indicate the percentage and what direct costs are, for unit costs and lump sums: please give a list of units/lump sums; another important informations  
 \*\*\*\*\*Please indicate all categories of costs e.g. staff costs, participants costs, travel/ accomodation cost, overheads etc.

Use of SCO in ESF

<b>Member State:</b>	<b>SLOVAKIA</b>
<b>Contact details (name of contact person, email):</b>	Juraj Lucák, Ministry of Labour, Social affairs and Family of the Slovak Republic, juraj.lucak@employment.gov.sk

Period 2007-2013:  
SCO in use

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)	Example	
1	flat rate for financing indirect costs (max. 20 % of direct costs), Article 11 (3)(b)(i) ESF Regulation	OP Employment and Social Inclusion	MA (Ministry of Labour, Social affairs and Family of the Slovak Republic)	Employment	Central office of Labour, Social affairs and Family (public entity budgetary linked to MLSAF)	Active measures of Labour market	flat rate 2,25 % of direct costs (subsidies pursuant to Act no. 5/2004 Coll.)	SCO covers salaries+statutory costs, administrative costs (travel costs)	combination of real costs and SCO	yes	yes	Data source: - historical data from similar operations in PP 2004-2006 and 2007-2013  The calculation was done: - on a sample of operations		
2	standard scale of unit costs, Article 11 (3)(b)(ii) ESF Regulation	OP Employment and Social Inclusion	MA (Ministry of Labour, Social affairs and Family of the Slovak Republic)	Employment, Social Inclusion	Central office of Labour, Social affairs and Family; Implementation Agency Of Ministry of Employment, Social Affairs and Family (both public entities budgetary linked to MLSAF)	Support of the Development of Social Work; Field social work; Support of care assistance	monthly wage of social worker, care assistend  the unit - monthly: salaries+ statutory costs, administrative costs, travel costs	SCO covers salaries+statutory costs, administrative costs (travel costs)	combination of real costs and SCO	yes	yes	Data source: - historical data from similar operations in PP 2007-2013 - national Act (minimum wage in national economy) or - statistical data - market research  The calculation was done: - on a sample of operations - project requirements		
	lump sums, Article 11 (3)(b)(iii) ESF Regulation													

Period 2014 - 2020:  
SCO in consideration

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)	Example	
	flat rate for financing indirect costs (max. 25 % of direct costs), Article 68 (1)(a) CPR													
3	flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 68 (1)(b) CPR	OP Human Resources	MA (Ministry of Labour, Social affairs and Family of the Slovak Republic)/IB (Implementation Agency Of Ministry of Employment, Social Affairs and Family)  IB (Ministry of Education)  IB (Ministry of Interior of the Slovak Republic)	Employment, Social Inclusion,  Education  Integration of the marginalized Roma communities	public and private entities  all types of beneficiaries - schools, NGO, directly managed organisations of MoE, private entities  public entities (beneficiaries from national projects), NGOs	national and demand-driven projects  education activities in the field of primary, secondary, university education and LLL  national and demand-driven projects	Indirect costs include administration (publicity manager, economical staff; person responsible for public procurement), communication and information measures, refreshment and supporting processes for project operation: domestic travel costs for the project team, consumables and equipment for project administration, overheads (water, electricity, lease for administration premises etc.), other operation costs (e.g. property insurance etc.)  SCO covers indirect costs according to Annex 1 of methodological guideline CCB no. 6 - <a href="http://www.partnerskadohoda.gov.sk/data/files/418_mp-cko-c-6-verzia-2.zip">http://www.partnerskadohoda.gov.sk/data/files/418_mp-cko-c-6-verzia-2.zip</a>	both options	yes	yes	Data source: - historical data from similar operations in PP 2007-2013 - statistical data - market research  The calculation was done: - setting based on applying 15 % value or lower depending on project requirements			
	flat rate based on existing methods and corresponding rates for a similar type of operation and beneficiary, Article 68 (1)(c) CPR													
4	flat rate financing (max. 40 % of eligible direct staff costs), Article 14 (2) ESF Regulation	OP Human Resources	MA (Ministry of Labour, Social affairs and Family of the Slovak Republic)	Employment	Implementation Agency Of Ministry of Employment, Social Affairs and Family	social dialog	flat rate 20 % of direct staff costs	SCO covers next direct costs and indirect costs for administration (publicity manager, equipment for project, rent, travel costs)			Data source: - historical data from similar operations in PP 2007-2013 (previous project) - statistical data - market research  The calculation was done: - setting based on applying 40 % value or lower depending on project requirements			
5	standard scale of unit costs, Article 67 (1)(b) CPR	OP Human Resources	MA (Ministry of Labour, Social affairs and Family of the Slovak Republic)/IB (Implementation Agency Of Ministry of Employment, Social Affairs and Family; Ministry of Interior)	Employment, Social Inclusion, Marginalized Roma communities	public and private entities (NGOs, companies)	specialized trainings for unemployed, employment of unemployed by Agencies of temporary employment	subsidies to employers for employee's trainings; wage of unemployed (minimal wage in national economy)  the unit - hourly/monthly: subsidies and salary	SCO covers costs on training lessons and staff costs	both options	yes	yes	Data source: - national Act - minimal wage in national economy  The calculation was done: - by project needs		
	lump sums, Article 67 (1)(c) CPR													
6			MA (Ministry of Labour, Social affairs and Family of the Slovak Republic)/IB (Implementation Agency Of Ministry of Employment, Social Affairs and Family)	Employment, Social Inclusion	public and private entities (NGOs, companies)	IT training for employed and unemployed	passing the ECDL certification exam (European Computer Driving Licence)  the unit - training: subsidies per training/certificate	price for ECDL certification, 15% flat rate for indirect costs	combination SCO and real costs	yes	yes	1st part of unit costs: Data source: representative market survey and the price list of the Slovak Society for Computer Science as holder of the ECDL licence in Slovakia for the issue of the ECDL index and ECDL certificate  The calculation was done: - by project needs  2nd part of unit cost is 15% flat rate for indirect costs - CPR rules are used		

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)	Example			
7	standard scale of unit costs, Article 14(1) ESF Regulation - DA	OP Human Resources	Education	public and private entities	training of pedagogical and specialised staff	increasing skills and competencies of pedagogical and specialised staff through training the unit - training: subsidies per training	costs connected with training - personal costs of lecturer, per diems for lecturer and trainees, payroll distribution, 15% flat rate for indirect costs	combination SCO and real costs	yes	yes	1st part of unit costs: Data source: monthly gross wage derived from the ministerial national statistical survey of labour costs (specifically data for the 4th quarter of 2015) + mandatory employer's contributions  The calculation was done: - by project needs  2nd part of unit cost is 15% flat rate for indirect costs - CPR rules are used					
8					IB (Ministry of Education)	Education	public and private entities	support of integration of health disadvantaged pupils	creation of new places of teacher's assistants in schools (kindergartens, elementary and secondary schools) the unit - monthly: staff costs + other costs	salaries of teacher's assistants in schools - new created jobs/places (kindergartens, elementary and secondary schools); 15% flat rate for indirect costs	combination SCO and real costs	yes	yes	1st part of unit costs: Data source: monthly gross wage derived from the ministerial national statistical survey of labour costs (specifically data for the 4th quarter of 2015) + mandatory employer's contributions  The calculation was done: - by project needs  2nd part of unit cost is 15% flat rate for indirect costs - CPR rules are used		
9					IB (Ministry of Education)	Education	public and private entities	support of practical training of students of pedagogical faculties – future teachers	improve the quality of higher education – education and training of future teachers in regional education (elementary and secondary schools) the unit - training: subsidies per hour	analysis/providing a feedback concerning direct teaching or direct educational activities conducted directly by students during practical training. 15% flat rate for indirect costs	combination SCO and real costs	yes	yes	1st part of unit costs: Data source: national system of financing of tertiary education – Guideline for the allocation of subsidies from the state budget to public higher education institutions in 2016  The calculation was done: - by project needs  2nd part of unit cost is 15% flat rate for indirect costs - CPR rules are used		
10					IB (Ministry of Education)	Education	public and private entities	excursion per university student training under practical conditions	short-term practical training of university in order to improve their competencies for the needs of employers and the labour market in a particular area of the economy	costs connected with excursion - personal cost of lecturers; 40% flat rate of direct staff costs (especially travel costs for a university student and university lecturer)	combination SCO and real costs	yes	yes	1st part of unit costs: Data source: monthly gross wage derived from the ministerial national statistical survey of labour costs (specifically data for the 4th quarter of 2015) + mandatory employer's contributions  The calculation was done: - by project needs  2nd part of unit cost is 40% flat rate for other costs - CPR rules are used	<a href="http://www.istp.sk">www.istp.sk</a>	
11					IB (Ministry of Education)	Education	public and private entities	practical learning/trainig per university student	long-term practical training of university students under practical conditions, in order to improve their competencies for the needs of employers and the labour market in a particular area of the economy	costs connected with practical learning/trainig - personal cost of lecturers; 40% flat rate of direct staff costs (especially travel costs for a university student and university lecturer )	combination SCO and real costs	yes	yes	1st part of unit costs: Data source: monthly gross wage derived from the ministerial national statistical survey of labour costs (specifically data for the 4th quarter of 2015) + mandatory employer's contributions  The calculation was done: - by project needs  2nd part of unit cost is 40% flat rate for other costs - CPR rules are used	<a href="http://www.istp.sk">www.istp.sk</a>	
12					IB (Ministry of Education)	Education	public and private entities	teachers' club activities	financing the operations and activities of teachers' clubs - meeting place/forum for innovative teachers who, in their spare time, are interested in learning and acquiring new knowledge and sharing their experiences with each other	costs connected with teachers' club - personal costs; 40% flat rate of direct staff costs (e.g. travel costs, refreshments, renting rooms, consumables - pens, minor didactic tools)	combination SCO and real costs	yes	yes	1st part of unit costs: Data source: monthly gross wage derived from the ministerial national statistical survey of labour costs (specifically data for the 4th quarter of 2015) + mandatory employer's contributions  The calculation was done: - by project needs  2nd part of unit cost is 40% flat rate for other costs - CPR rules are used	<a href="http://www.istp.sk">www.istp.sk</a>	
13					IB (Ministry of Education)	Education	public and private entities	support of for teachers by school category (primary, secondary) – increased hours spent on learning activities	increase the number of hours in the school educational programme or teaching schedule/teaching plan beyond the hours established and financed from the state budget	costs connected with learning activities - personal costs; 40% flat rate of direct staff costs (e.g. education-related costs, especially consumables - paper, stationery, foils)	combination SCO and real costs	yes	yes	1st part of unit costs: Data source: monthly gross wage derived from the ministerial national statistical survey of labour costs (specifically data for the 4th quarter of 2015) + mandatory employer's contributions  The calculation was done: - by project needs  2nd part of unit cost is 40% flat rate for other costs - CPR rules are used	<a href="http://www.istp.sk">www.istp.sk</a>	

**Period 2014 - 2020 :  
SCO in use**

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)	Example
14		MA (Ministry of Labour, Social Affairs and Family of the Slovak Republic)	Employment, Social Inclusion	public entities (beneficiaries from national projects)	support of social care, field social care, community centers, childcare contribution	flat rates: 2,10% - childcare contribution (MDR) 11,34% - social care 14,40% - community centers 14,65% - field social work 15,00% - childcare contribution (LDR) of direct staff costs	Indirect costs include administration (publicity manager; economical staff; person responsible for public procurement), communication and information measures, refreshment and supporting processes for project operation; domestic travel costs for	both options	yes	yes		<a href="https://www.employment.gov.sk/sk/esf/prog/ramove-obdobie-2014-2020/narodne-projekty/">https://www.employment.gov.sk/sk/esf/prog/ramove-obdobie-2014-2020/narodne-projekty/</a>	

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15	OP Human Resources	IB (Ministry of Education)	Education	public and private entities	support of education	flat rates: between 6% to 15% - in national projects 15% - in demand driven project  direct costs: costs connected with main activities - e.g. training - personal cost of lecturer, pre diems for lecturer and trainees	the project team, consumables and equipment for project administration, overheads (water, electricity, lease for administration premises etc.), other operation costs (e.g. property insurance etc.)  SCO covers indirect costs according to Annex 1 of methodological guideline CCB no. 6 - <a href="http://www.partnerskadohoda.gov.sk/data/files/418_mp-cko-c-6-verzia-2.zip">http://www.partnerskadohoda.gov.sk/data/files/418_mp-cko-c-6-verzia-2.zip</a>	combination SCO and real costs	yes	yes	- historical data from similar operations in PP 2007-2013 - statistical data - market research  The calculation was done: - setting based on applying 15 % value or lower depending on project requirements		
16		Ministry of Interior of the Slovak Republic	Integration of the marginalized Roma communities	state entities (beneficiaries from national projects)	support of social care, field social care, community centers	flat rates: 2.5% - social care and field social care 3% - community centers of direct staff costs		combination (direct costs + standard scale of unit costs + flat rate for indirect costs)	yes	yes	<a href="http://www.minv.sk/?kontakt-so-opl">http://www.minv.sk/?kontakt-so-opl</a>		
17	OP Human Resources	MA (Ministry of Labour, Social Affairs and Family of the Slovak Republic)	Youth employment initiative, Employment	Central office of Labour, Social Affairs and Family (public entity budgetary linked to MLSAF)	Active measures of Labour market	flat rate 2.25 % of direct costs (subsidies pursuant to Act no. 5/2004 Coll.)	SCO covers costs for administration (publicity manager, equipment for project, lease, travel costs)	both options	yes	yes	Data source: - historical data from similar operations in PP 2004-2006 and 2007-2013  The calculation was done: - on a sample of operations	<a href="https://www.employment.gov.sk/esf/programove-obdobie-2014-2020/narodne-projekty/">https://www.employment.gov.sk/esf/programove-obdobie-2014-2020/narodne-projekty/</a>	
18	OP Human Resources	MA (Ministry of Labour, Social Affairs and Family of the Slovak Republic)	Employment, Social Inclusion	public entities (beneficiaries from national projects)	deinstitutionalisation of substitute care, support of social work	flat rates: 12,70% - deinstitutionalisation of substitute care 40% - social work of direct staff costs	SCO covers other direct costs and indirect costs for administration (publicity manager, equipment for project, lease, travel costs)	both options	yes	yes	Data source: - statistical data - market research  The calculation was done: - on a sample of operations - setting based on applying 15 % value or lower depending on project requirements	<a href="https://www.employment.gov.sk/esf/programove-obdobie-2014-2020/narodne-projekty/">https://www.employment.gov.sk/esf/programove-obdobie-2014-2020/narodne-projekty/</a>	
19	OP Human Resources	MA (Ministry of Labour, Social Affairs and Family of the Slovak Republic)	Youth Employment Initiative, Employment, Social Inclusion	public entities (beneficiaries from national projects)	support of social care, field social care, community centers, deinstitutionalisation of substitute care, support of resocialisation addicted persons (drug and other addict), employee service (support covers travel costs and consultant activity costs)	subsidies to employers for services; subsidies to unemployed and employed  the unit - monthly: subsidies and staff costs + other costs	SCO covers staff costs, subsidies for every employee who get the consultation	both options	yes	yes	Data source: - statistical data - market research  The calculation was done: - by project needs	<a href="https://www.employment.gov.sk/esf/programove-obdobie-2014-2020/narodne-projekty/">https://www.employment.gov.sk/esf/programove-obdobie-2014-2020/narodne-projekty/</a>	
20		Ministry of Interior of the Slovak Republic	Integration of the marginalized Roma communities	public entities (beneficiaries from national projects), NGOs	support of social care, field social care, community centers	social workers salary and their other costs  the unit - monthly: staff costs + other costs	social workers salary and their other costs - per diem, travel, telephone, office supplies	combination (direct costs + standard scale of unit costs + flat rate for indirect costs)	yes	yes	Data source: - historical data from similar operations in PP 2007-2013, monthly gross wage derived from the ministerial national statistical survey of labour costs (specifically data for the 2nd quarter of 2015) + mandatory employer's contributions, - market research.  The calculation was done: - by project needs and on a sample of operations	<a href="http://www.minv.sk/?kontakt-so-opl">http://www.minv.sk/?kontakt-so-opl</a>	
21					community centers	community centers equipment  the unit - monthly: subsidies	community centers equipment - office supplies, sanitary products, etc.						
22	OP Human Resources	MA (Ministry of Labour, Social Affairs and Family of the Slovak Republic)	Youth Employment Initiative, Employment, Social Inclusion	public and private entities	support of employed and unemployed by foreign language training	cost for 45-minute lesson of foreign language training  the unit - hourly: subsidies per training/certificate	SCO covers costs for project team and participants in trainings (salaries+statutory costs), training lessons	only SCO (SCO covers all potential expenses of beneficiary)	yes	yes	Data source: - historical data from similar operations in PP 2007-2013 - national Act - minimal wage in national economy - market research  The calculation was done: - by project needs		
23					support of pedagogical assistants	support of inclusion of pupils from socially disadvantaged backgrounds in kindergartens and elementary schools - creation of new places of pedagogical assistants  the unit - monthly: staff costs + other costs	salaries of pedagogical assistants in schools - new created jobs/places (kindergartens, elementary schools); 15% flat rate for indirect costs	combination SCO and real costs	yes	yes	1st part of unit costs: Data source: monthly gross wage derived from the ministerial national statistical survey of labour costs (specifically data for the 4th quarter of 2015) + mandatory employer's contributions  2nd part of unit cost is 15% flat rate for indirect costs - CPR rules are used	<a href="http://www.minedu.sk/zjednodusene-vykazovanie-vydavkov/">http://www.minedu.sk/zjednodusene-vykazovanie-vydavkov/</a>	
24		IB (Ministry of Education)	Education	public and private entities	support of school staff	support of inclusion of pupils from socially disadvantaged backgrounds in kindergartens and elementary schools - creation of new places of inclusive team (School psychologist; Special pedagogue; Social pedagogue)  the unit - monthly: staff costs + other costs	salaries of inclusive team (School psychologist; Special pedagogue; Social pedagogue) in schools - new created jobs/places (kindergartens, elementary schools); 15% flat rate for indirect costs	combination SCO and real costs	yes	yes	1st part of unit costs: Data source: monthly gross wage derived from the ministerial national statistical survey of labour costs (specifically data for the 4th quarter of 2015) + mandatory employer's contributions  2nd part of unit cost is 15% flat rate for indirect costs - CPR rules are used	<a href="http://www.minedu.sk/zjednodusene-vykazovanie-vydavkov/">http://www.minedu.sk/zjednodusene-vykazovanie-vydavkov/</a>	
25					ECDL certificate	passing the ECDL certification exam (European Computer Driving Licence)  the unit: subsidies per training/certificate	price for ECDL certification, 15% flat rate for indirect costs	combination SCO and real costs	yes	yes	1st part of unit costs: Data source: representative market survey and the price list of the Slovak Society for Computer Science as holder of the ECDL licence in Slovakia for the issue of the ECDL index and ECDL certificate  2nd part of unit cost is 15% flat rate for indirect costs - CPR rules are used	<a href="http://www.minedu.sk/zjednodusene-vykazovanie-vydavkov/">http://www.minedu.sk/zjednodusene-vykazovanie-vydavkov/</a>	

Notes:  
\* Please specify in which priority axis or call the type of SCO was/is to be used, if within all the OP, just state it.  
\*\* Please specify what type of beneficiaries used/use/are expected to use the SCO - i.e. state or public entities, private firms, NGOs, schools etc.  
\*\*\* For example: employment services, childcare facilities, professional training of employees, primary education etc.  
\*\*\*\* For flat rate: please indicate the percentage and what direct costs are, for unit costs and lump sums: please give a list of units/lump sums; another important informations  
\*\*\*\*\* Please indicate all categories of costs e.g. staff costs, participants costs, travel/ accommodation cost, overheads etc.



Use of SCO in ESF							
Member State:	SLOVENIA						
Contact details (name of contact person, email):	Darja Zorko Mencin, darja-mencin.zorko@gov.si						
Period 2007-2013: SCO in use							
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Contact details (name of contact person, email, weblink)	
1	flat rate for financing indirect costs (max. 20 % of direct costs), Article 11 (3)(b)(i) ESF Regulation	Operational Programme for Human Resources Development 2007-2013 programming period	COHESION POLICY OFFICE FUNDS DIVISION	1. Promoting entrepreneurship and adaptability 2. Promotion of the employability of job-seekers and inactive 3. Development of human resources and life-long learning 4. Reinforcing social inclusion 5. Institutional and administrative capacity	Institutions in the labour market, such as the Employment Service of Slovenia, the Slovene Human Resources Development and Scholarship Fund, local and regional development institutions, Ministries, private sector, key stakeholders, labour market regulators, social partners, and others which contribute to achieving the objectives through their activities.	employment services, childcare facilities, professional training of employees, scholarship scheme, researchers for competitive enterprises, primary education etc.	<a href="mailto:darja-mencin.zorko@gov.si">darja-mencin.zorko@gov.si</a>
2	standard scale of unit costs, Article 11 (3)(b)(ii) ESF Regulation	Operational Programme for Human Resources Development 2007-2013 programming period	COHESION POLICY OFFICE FUNDS DIVISION	1. Promoting entrepreneurship and adaptability 2. Promotion of the employability of job-seekers and inactive 3. Development of human resources and life-long learning 4. Reinforcing social inclusion 5. Institutional and administrative capacity	Institutions in the labour market, such as the Employment Service of Slovenia, the Slovene Human Resources Development and Scholarship Fund, local and regional development institutions, Ministries, private sector, key stakeholders, labour market regulators, social partners, and others which contribute to achieving the objectives through their activities.	employment services, childcare facilities, professional training of employees, scholarship scheme, researchers for competitive enterprises, primary education etc.	<a href="mailto:darja-mencin.zorko@gov.si">darja-mencin.zorko@gov.si</a>
3	lump sums, Article 11 (3)(b)(iii) ESF Regulation	Operational Programme for Human Resources Development 2007-2013 programming period	COHESION POLICY OFFICE FUNDS DIVISION	3. Development of human resources and life-long learning	Ministry of Education, Science and Sport	Project: A stimulating learning environment for ensuring equal opportunities in education	<a href="mailto:darja-mencin.zorko@gov.si">darja-mencin.zorko@gov.si</a>
Period 2014 - 2020: SCO in consideration							
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Contact details (name of contact person, email, weblink)	
	flat rate for financing indirect costs (max. 25 % of direct costs), Article 68 (1)(a) CPR flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 68 (1)(b) CPR flat rate based on existing methods and corresponding rates for a similar type of operation and beneficiary, Article 68 (1)(c) CPR flat rate financing (max. 40 % of eligible direct staff costs), Article 14 (2) ESF Regulation standard scale of unit costs, Article 67 (1)(b) CPR lump sums, Article 67 (1)(c) CPR	Operational Programme for the Implementation of the EU Cohesion Policy in the Period 2014-2020	COHESION POLICY OFFICE FUNDS DIVISION	8 Promoting employment and supporting transnational labour mobility 9 Social inclusion and poverty reduction 10 Knowledge, skills and lifelong learning to enhance employability 11 Rule of law, enhancing institutional capacity, efficient public administration and capacity building of NGOs and social partners	Institutions in the labour market, such as the Employment Service of Slovenia, the Slovene Human Resources Development and Scholarship Fund, local and regional development institutions, Ministries, various education institutions, private sector, labour market regulators, social partners, and others which contribute to achieving the objectives through their activities.	employment services, childcare facilities, professional training of employees, employers through incentives for the employers to provide learning places, primary education etc.	<a href="mailto:darja-mencin.zorko@gov.si">darja-mencin.zorko@gov.si</a>
Period 2014 - 2020 : SCO in use							
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Contact details (name of contact person, email, weblink)	
	flat rate for financing indirect costs (max. 25 % of direct costs), Article 68 (1)(a) CPR flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 68 (1)(b) CPR flat rate based on existing methods and corresponding rates for a similar type of operation and beneficiary, Article 68 (1)(c) CPR flat rate financing (max. 40 % of eligible direct staff costs), Article 14 (2) ESF Regulation standard scale of unit costs, Article 67 (1)(b) CPR lump sums, Article 67 (1)(c) CPR	Operational Programme for the Implementation of the EU Cohesion Policy in the Period 2014-2020	COHESION POLICY OFFICE FUNDS DIVISION	8 Promoting employment and supporting transnational labour mobility 9 Social inclusion and poverty reduction 10 Knowledge, skills and lifelong learning to enhance employability 11 Rule of law, enhancing institutional capacity, efficient public administration and capacity building of NGOs and social partners	Institutions in the labour market, such as the Employment Service of Slovenia, the Slovene Human Resources Development and Scholarship Fund, local and regional development institutions, various education institutions, Ministries, private sector, labour market regulators, key stakeholders, social partners, and others which contribute to achieving the objectives through their activities.	employment services, childcare facilities, professional training of employees, primary education etc.	<a href="mailto:darja-mencin.zorko@gov.si">darja-mencin.zorko@gov.si</a>

Notes:

\* Please specify in which priority axis or call the type of SCO was/is/are to be used, if i within all the OP, just state it.

\*\* Please specify what type of beneficiaries used/use/are expected to use the SCO - i.e. state or public entities, private firms, NGOs, schools etc.

\*\*\* For example: employment services, childcare facilities, professional training of employees, primary education etc.

Use of SCO in ESF												
Member State:	Sweden											
Contact details (name of contact person, email):	hakan.forsberg@esf.se											
Period 2007-2013: SCO in use												
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Contact details (name of contact person, email, weblink)	Example
Flat rate for financing indirect costs (max. 20 % of direct costs), Article 11 (3)(b)(i) ESF Regulation	No											
standard scale of unit costs, Article 11 (3)(b)(ii) ESF Regulation	No											
Lump sums, Article 11 (3)(b)(iii) ESF Regulation	No											
Period 2014 - 2020: SCO in consideration												
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Contact details (name of contact person, email, weblink)	Example
Flat rate for financing indirect costs (max. 25 % of direct costs), Article 68 (1)(a) CPR												
Flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 68 (1)(b) CPR												
Flat rate based on existing methods and corresponding rates for a similar type of operation and beneficiary, Article 68 (1)(c) CPR												
Flat rate financing (max. 40 % of eligible direct staff costs), Article 14 (2) ESF Regulation												
standard scale of unit costs, Article 67 (1)(b) CPR												
Lump sums, Article 67 (1)(c) CPR												
Period 2014 - 2020 : SCO in use												
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Contact details (name of contact person, email, weblink)	Example
Flat rate for financing indirect costs (max. 25 % of direct costs), Article 68 (1)(a) CPR												
Flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 68 (1)(b) CPR	Yes		All three	Private enterprise, public authorities and social economy	Skills development, social inclusion and youth unemployment		SCOs and real cost	Yes	Yes	Yes		
Flat rate based on existing methods and corresponding rates for a similar type of operation and beneficiary, Article 68 (1)(c) CPR												
Flat rate financing (max. 40 % of eligible direct staff costs), Article 14 (2) ESF Regulation												
standard scale of unit costs, Article 67 (1)(b) CPR		Delegated act 14,1 ESF regulation	See above	See above	See above		See above	See above	See above	See above		
Lump sums, Article 67 (1)(c) CPR												

Notes:  
 \* Please specify in which priority axis or call the type of SCO was/is to be used, if within all the OP, just state it.  
 \*\* Please specify what type of beneficiaries used/were expected to use the SCO - i.e. state or public entities, private firms, NGOs, schools etc.  
 \*\*\* For example: employment services, childcare facilities, professional training of employees, primary education etc.  
 \*\*\*\* For flat rate: please indicate the percentage and what direct costs are, for unit costs and lump sums: please give a list of units/lump sums; another important information  
 \*\*\*\*\*Please indicate all categories of costs e.g. staff costs, participants costs, travel/accommodation cost, overheads etc.

ANNEX I  
Conditions for reimbursement of expenditure on the basis of standard scales of unit costs to Sweden

1. Definition of standard scales of unit costs

Type of operations (1)	Indicator name	Category of costs	Measurement unit for the indicator	Amounts		
	Hours worked	Wage of staff working on the operation	Number of hours worked (2)	Wage group (SSYK code (3))	Region: Stockholm (SE 11) (unit cost per hour — amount in SEK (4))	All regions except Stockholm (SE 12-33) (unit cost per hour — amount in SEK)
1. Operations supported under priority axis 1 'Supply of skills' of the Operational Programme (Nationellt socialfondsprogram för investering för tillväxt och sysselsättning 2014-2020) (CCI-2014SE05-M9OP001)				1 (912 - 913 -919 -921)	229	234
				2 (414 - 415 - 421 - 422 -512 - 513 - 514 - 515 - 522 - 611 - 612 -613 - 614 -826)	257	254
				3 (331 - 348 - 411 - 412 - 413 - 419 - 711 - 712 - 713 - 714 - 721 - 722 - 723 - 724 - 731 - 732 - 734 - 741 - 742 - 743 - 811 - 812 - 813 - 814 - 815 - 816 - 817 - 821 - 822 - 823 -824 - 825 - 827 - 828 - 829 -831 - 832 - 833 - 834 - 914 - 915 - 931 - 932 - 933)	297	282
				4 (223 - 232 - 233 - 234 - 235 - 243 - 249 - 313 - 322 - 323 - 324 - 332 - 342 - 343 - 344 - 345 - 346 - 347 - 511 - 011)	338	313
				5 (213 - 221 - 231 - 241 - 244 - 245 - 246 - 247 - 248 - 311 - 312 - 315 - 321 - 341)	419	366
				6 (211 - 212 - 214 - 222 - 242 - 314)	554	517





4. Operations supported under priority axis 2 'Increased transition to work' and priority axis 3 'Youth Employment Initiative' of Operational Programme (Nationellt socialfondsprogram för investering för tillväxt och sysselsättning 2014-2020) (CCI- 2014SE05-M9OP001)	Hours participated in the operation	Participant's allowance	Number of hours participated (?)	Project worker	331	300	
				Project economist	427	363	
				Administrator	297	270	
	Financial assistance (unit cost per hour)						
	Age					(SEK)	
	18-24 years					32	
	25-29 years					40	
	30-64 years					46	
	Activity grant and development allowance (unit cost per hour)						
	Age					(SEK)	
	15-19 years					17	
	20-24 years					33	
	25-29 years					51	
30-44 years					55		
45-69 years					68		
Social security and sickness benefit (unit cost per hour)							
Age					(SEK)		
19-29 years (social security benefit)					51		
30-64 years (sickness benefit)					58		

Sickness benefit, rehabilitation benefit, and work and professional injury benefit (unit cost per hour)	
Age	(SEK)
– 19 years	48
20–64 years	68

(1) The amounts of standard scales of unit costs shall apply only to the parts of operations that cover the categories of costs set out in this Annex.

(2) The total number of hours declared in a year may not be higher than the standard number of annual hours worked in Sweden, which is equal to 1 862 hours.

(3) Professional code applicable in Sweden.

(4) Currency in Sweden.

## 2. Adjustment of amounts

The unit costs in the table shall apply to the hours worked or participated in 2015. Except for the unit costs relating to participant's allowances, referred to in point 4 of the table, which will not be adjusted, these values shall be automatically increased on the 1st of January each year as from 2016 until 2023 by 2 %.

Member State:	<b>POLAND</b>
Contact details (name of contact person, email):	Anna Karolina Walenkiewicz, anna.walenkiewicz@mr.gov.pl

## Period 2007-2013: SCO in use

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of	Can projects using SCOs include external services based	Basis for reimbursement linked to an operation financed by	Calculation methods and data source	Contact details (name of contact person, email, weblink)
1	HC OP	both	all	all	all	9 % of direct costs (excluding outsourcing) – for projects with a value not exceeding 500 000 PLN 8 % of direct costs (excluding outsourcing) – for projects with a value over 500 000 PLN up to 1 000 000 PLN 7 % of direct costs (excluding outsourcing) – for projects with a value over 1 000 000 PLN up to 2 000 000 PLN 10 % of direct costs (excluding outsourcing) – for projects with a value over 2 000 000 PLN up to 5 000 000 PLN 4 % of direct costs (excluding outsourcing) – for projects with a value over 5 000 000 PLN	Administrative expenses (remuneration of persons authorized to represent the entity), the cost of operating personnel (HR services, financial, administrative, secretariat, office, legal services, including the one concerning orders) and the cost of accounting services, the costs of maintaining office space related to the project, charges for electricity, heat, gas and water transmission charges, fees water treatment in the field related to the project, depreciation, lease or purchase of assets (tangible and intangible assets and legal) used for the needs of persons, costs of postage, telephone, internet, courier related to the project, costs of duplicating documents related to the project, costs of office supplies and stationery related to the project, costs of property insurance and the cost of protection, the costs of cleaning rooms related to the project. NO COST OF DIRECT PROJECT MANAGEMENT e.g. project manager INCLUDED	both options possible	yes	yes	Historical data from similar operations in programming period 2004-2006. The calculation was done on a sample of projects.	Anna Walenkiewicz anna.walenkiewicz@mr.gov.pl
2	HC OP	IB	9.6.2	all	ICT and foreign languages trainings for adults, who on their own initiative wish to upgrade their skills	Language training in English, French and German implemented in various regions ICT training on ECDL level Start and Core	Language training in English, French and German implemented in various regions. The standard scale of unit cost concerned: 60 teaching hours of training, 1 person with the number of groups not exceeding 12 persons, training services for the following range of costs: teacher, training room. ICT Training on ECDL level Start and Core. Training included: basic information and communication technologies, the use of computers, Word processing, spreadsheets, database, managerial and presentation graphics, web browsing and communication. The standard scale of unit cost concerned service training for 1 person with the following terms of costs: teacher, equipped training room, teaching materials (including manual).	both option possible	yes, but not for all the services provided within the project	yes	Market research	
3	HC OP	IB	all	all excluding state or public entities	small projects in all priority axis i.e. projects in which total value (including own contribution) do not exceed 100 000 PLN (app. 25 000 EUR). This obligation did not apply to projects implemented by the beneficiaries from the public finance sector (state or public entities)	Projects, in which total value (including own contribution) did not exceed 100 000 PLN. This obligation did not apply to projects implemented by the beneficiaries of the public finance sector. Thus: - each project with a value not exceeding 100 000 PLN carried out by the beneficiary who was not a unit of the public finance sector must have been reimbursed on the basis of lump sums; - each project with a value not exceeding 100 000 PLN implemented by the beneficiary of the public finance sector entity may (but does not need to) have been reimbursed on the basis of lump sums. The beneficiary decided on it in the project application. Lump sums were calculated on the basis of draft budget within application form.	One or several lump sums decided specifically for the projects in the project application form.	both option possible	no	yes	Project's budget	

## Period 2014 - 2020: SCO in consideration

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)
4	OP KED	IB	1.1, 1.2, 1.3	State or public entities, NGOs, local government institutions or units	Support of young people unemployed in the regional labor market Support for young people in particularly difficult situation	Standard scale of unit cost includes the cost of full participants' support, including trainings, apprenticeships, guidance and counselling	All costs excluding indirect costs, eg. costs of training including training organizations, the cost of the project to qualify the participant to a group, the cost of teachers in preparation for classes, their conduct and verification of homeworks done by the project participants, equipped room, training materials, regular internal examinations and tests.	only SCO	yes	yes	Historical data from similar operations in programming period 2007-2013. The calculation was done on a sample of projects.	
5	OP KED	both	all	all	all	Unit rate includes the cost of transport of participants	Unit rate applies to travel costs of the project participants and the public transport is dependent on the distance traveled	only SCO	yes	yes	Market research	

## Period 2014 - 2020: SCO in use

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and	Can projects using SCOs include external services based on public	Basis for reimbursement linked to an operation financed by SCOs is the same	Calculation methods and data source	Contact details (name of contact person, email, weblink)
6	OP KED+16 ROP	both	all	all	all	25 % of direct costs – for projects with a value of direct costs up to 830 000 PLN 20 % of direct costs – for projects with a value of direct costs over 830 000 PLN up to 1 740 000 PLN 15 % of direct costs – for projects with a value of direct costs over 1 740 000 PLN up to 4 550 000 PLN 10 % of direct costs – for projects with a value of direct costs over 4 550 000 PLN	The cost of personnel directly involved in administrative activities in the project, administrative expenses (remuneration of persons authorized to represent the entity), the cost of operating personnel (HR services, financial, administrative, secretariat, office, legal services, including the one concerning orders) and the cost of accounting services, the costs of maintaining office space related to the project, expenses related to the opening or managing extracted for the project sub-account in a bank account or separate bank account, information and promotion of the project, depreciation, lease or purchase of assets (tangible and intangible assets and legal) used for the needs of persons, charges for electricity, heat, gas and water transmission charges, fees water treatment in the field related to the project, costs of postage, telephone, internet, courier related to the project, costs of duplicating documents related to the project, costs of office supplies and stationery related to the project, costs of property insurance and the cost of protection, the costs of cleaning rooms related to the project, costs of securing proper implementation of the agreement.	both option possible	yes	yes	Historical data from similar operations in programming period 2007-2013. The calculation was done on a sample of projects.	
7	16 ROP	IB	PI 10.iii. Enhancing equal access to lifelong learning for all age groups in formal, non-formal and informal settings, upgrading the knowledge, skills and competences of the workforce, and promoting flexible learning pathways including through career guidance and validation of acquired competences	all	Upgrading qualification of adults in foreign languages: Trainings	Language trainings leading to the certified qualifications, compatible with the European Framework of Reference for Languages. The rates apply to courses in English, French and German.	All training costs excluding indirect costs. The standard scale of unit cost applies to: - 60 teaching hours of training (45 min), - 1 person with the number of groups not exceeding 12 persons. The standard scale of unit cost includes the cost of training organizations, the cost of the project to qualify the participant to a group, the cost of teachers in preparation for classes, their conduct and verification of household work developed by the project participants, equipped room, training materials, regular internal examinations and tests. The rate does not include expenditure on the purchase of fixed assets and does not include cross-financing.	both option possible	yes	yes	Market research	

		OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of	Can projects using SCOs include external services based	Basis for reimbursement linked to an operation financed by	Calculation methods and data source	Contact details (name of contact person, email, weblink)
8	standard scale of unit costs, Article 67 (1)(b) CPR	OP KED	MA	4.2	State or public entities, NGOs, schools and institutions of education system, universities and other entities pursuing higher education, enterprises local government units and their organizational units, scientific units, including research institutes	Transnational mobility programs aimed at professional activation of young people at risk of social exclusion, with the possible use of competition coordinated at EU level.	The standard scale of unit costs are applicable only to the following cost categories: 1) costs related to the stay of participants abroad. 2) costs related to the stay of Polish mentor abroad 3) the costs of support from the transnational partner. The above rates include only direct costs.	1), 2) board (at least 3 meals a day), accommodation, local transport abroad, Insurance: liability and accident insurance during their stay abroad, possibly additional costs associated with the implementation of the program for (eg. participation in events, additional trips, tickets, etc.). 3) in accordance to Decision do EC C (2013) 8550, 04.12.2013 r.	both option possible	yes	yes	The standard scales of unit costs are based on recommendations contained in the Manual guidance ( <a href="http://www.tlm-mobility.eu/EN/Home/Coordinated-call/content.html">http://www.tlm-mobility.eu/EN/Home/Coordinated-call/content.html</a> ) as well as on the basis of the amounts used in the framework of the Leonardo da Vinci and Erasmus + Programme for 2014 - 2020.	Anna Walenkiewicz anna.walenkiewicz@mr.gov.pl
9		OP KED	IB	5.1	Public health care institutions, medical universities	Prevention programs aimed at combating the phenomenon of defragmentation patient care	The standard scale of unit costs in the calls include procedures (medical services) carried out within the framework of national programs for the following disease entities: head and neck cancer, rheumatoid arthritis, cerebrovascular disease, depressive disorders, chronic obstructive pulmonary disease, osteoporosis, diseases of the cardiovascular system, atherosclerosis arteries, skin cancer, lung cancer, hypertension, blood, spinal disorders, psychotic disorders, eating disorders and psychiatric on research programs to determine the genetic predisposition to cancer research	The cost of medical visits, specialized check-ups and laboratory check-ups	only SCO	yes	yes	Market research	
10	lump sums, Article 67 (1)(c) CPR	OP KED+16 ROP	both	all projects not exceeding 100 000 EUR of public contribution	All projects not exceeding 100 000 EUR of public contribution	All projects not exceeding 100 000 EUR of public contribution	All projects not exceeding 100 000 EUR of public contribution; the amount determined by the Beneficiary on the basis of the project budget, which is subject to the assessment of the institution organizing the competition	The lump sum is related to implementation of one project tasks	both option possible	yes	yes	Project's budget	
11		OP KED	MA	4.1	Public or private health care providers, public or private assistance institutions and social inclusion, healthcare entities providing health services.	Social innovation: Macro-innovation - to develop (if necessary), testing, dissemination and inclusion into policy and practice new solutions	Lump sums in calls for innovative projects for developing a model: - of environmental support for people with intellectual disabilities - of environmental support for people with mental disorders - to counter the phenomenon of poverty - of implementation of social bonds	The lump sum covers the following costs: participatory development and preparation for testing a preliminary version of a comprehensive model of environmental treatment of mental disorders and the inclusion of consultation model developed among with users and support local institutions responsible for social policy and health care; model must be prepared to implement the defined area based on the analysis of services already operating in the territory and include the assumptions of the National Mental Health Programme, and be complementary to it; formation of the partnership, whose task will be to test and deploy the model developed in the area in the next project (if it qualifies for the second stage). The lump sum applies only to the direct costs do not take into account indirect costs, which will be settled on terms identical to the whole of the operational program. The value of a lump sum amounts to 85 000 PLN or 81 000 PLN (depending on the detailed conditions).	only SCO	yes	yes	Historical data from similar operations in programming period 2007-2013. The calculation was done on a sample of projects.	

Use of SCO in ESF												
<b>Member State:</b>	Netherlands											
<b>Contact details (name of contact person, email):</b>	Gerard Slotema, gslotema@minszw.nl											
Period 2007-2013: SCO in use												
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	financed only by SCOs or by combination of real costs and SCOs?	SCOs include external services based on public procurement?	reimbursement linked to an operation financed by SCOs is the same from the	Contact details (name of contact person, email, weblink)	Example
others												
1	Flat rate 32% for the costs of employers charges (gross salary + Employers contributions)	OPERATIONAL PROGRAMME The Netherlands ESF 2007-2013	Agentschap SZW	whole OP	used to calculate labour costs	labour costs	a flatrate to compute the cost from net wages to gross wages	used to calculate the labour cost	Only for the labour costs this flatrate was used. All other costs are real costs.	labourcosts are only internal costs	same	gslotema@minszw.nl
2	Education on the jobtraining (BBL) unit costs € 3700 per student.	OPERATIONAL PROGRAMME The Netherlands ESF 2007-2013	Agentschap SZW	Priority 3. Increasing adaptability and investing in human capital	Action D: improving labour market position of working people	Education	A unitprice for a regular on the jobtraining scheme	costs for books, examination fees and on the job training	combination of SCO's and real costs	not in this case	same	gslotema@minszw.nl
3	Several amounts to top of the maximum amount what can be declared. For example maximum amount of a trainingcourse can be € 4000,-	OPERATIONAL PROGRAMME The Netherlands ESF 2007-2013	Agentschap SZW	several different priorities and actions	Schools	Education	Several amounts to top of the maximum amount what can be declared. In this way you have less discussions with beneficiaries when prices are to high.	usually for externalcost for like specific training or education	combination of SCO's and real costs	yes	same	gslotema@minszw.nl
Period 2014 - 2020: SCO in consideration												
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	reimbursement linked to an operation financed by SCOs is the same from the Member State as from the Member State to the	Contact details (name of contact person, email, weblink)	Example
4	Article 14(1) ESF Price for training per participant per day in the training programme	CCI code 2014NL05SFOP001	AgentschapSZW	9i - Active inclusion, including with a view to promoting equal opportunities and active participation, and improving employability	prisoners and young people in custodial institutions	Education, training and re-integration support to detainees	Activities aimed at labour market activation to detainees, these costs are calculated per day in trajectory / intervention	staff costs, cost for training	all the costs are taking into account in the price per day in trajectory	yes	same	gslotema@minszw.nl
5	Article 14(1) ESF Average price per student of targetgroup for additional support	CCI code 2014NL05SFOP001	AgentschapSZW	9i - Active inclusion, including with a view to promoting equal opportunities and active participation, and improving employability	Students of special education	The activities consists of traineeships, additional courses, jobcoaching, training company	Students of practical education or secondary special education are offered support during the last phase of their school period.	labour costs of teachers and other training costs	all the costs are taking into account in the price per day in trajectory	yes	same	gslotema@minszw.nl
6	Article 14(1) ESF UWV Employee Insurance Agency Average price per participant per jobplacement	CCI code 2014NL05SFOP001	AgentschapSZW	9i - Active inclusion, including with a view to promoting equal opportunities and active participation, and improving employability	participants of the UWV (the employee insurance agency) target group who found paid work and receive jobcoaching	on the job guidance/traning	Number of months of jobcoaching for participants of the UWV (the employee insurance agency) target group who found paid work and receive jobcoaching	labour costs of teachers and other training costs	all the costs are taking into account in the price per day in trajectory	yes	same	gslotema@minszw.nl
7	Article 14(1) ESF price of reintegratiobn activities per person	CCI code 2014NL05SFOP001	AgentschapSZW	9i - Active inclusion, including with a view to promoting equal opportunities and active participation, and improving employability	participants of the active inclusion target group who (completed their personal action plan and) found paid work on or before the end date of the ESF project	reintegration activities of municipalities	price per person who found work	labour costs , costs for training and guidance	all the costs are taking into account in the price per day in trajectory	yes	same	gslotema@minszw.nl
Period 2014 - 2020 : SCO in use												
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the	Contact details (name of contact person, email, weblink)	Example
8	flat rate financing (max. 40 % of eligible direct staff costs), Article 14 (2) ESF Regulation	CCI code 2014NL05SFOP001	AgentschapSZW	9i - Active inclusion, including with a view to promoting equal opportunities and active participation, and improving employability	Municipalities, Employee Insurance Agency, Ministry of Security and Justice	Education / reintegration	all other cost besides labour costs are covered by the 40%	cost for training guidance and also indirect costs	combination	yes	same	gslotema@minszw.nl
	standard scale of unit costs, Article 67 (1)(b) CPR											
	lump sums, Article 67 (1)(c) CPR											
	other SCO's											
9	VCV methode. Based on a caseload of ESF participant and non ESFparticipants the number of hours worked by a casemanagers is calculated.	CCI code 2014NL05SFOP001	AgentschapSZW	9i - Active inclusion, including with a view to promoting equal opportunities and active participation, and improving employability	Municipalities	guidance of participants	Based on a caseload of ESF participant and non ESFparticipants the number of hours worked by a casemanagers is calculated. This way separate timesheets are no longer needed.	labour costs	combination	no	same	gslotema@minszw.nl



Use of SCO in ESF

<b>Member State:</b>	<b>MALTA</b>
<b>Contact details (name of contact person, email):</b>	Jonathan Vassallo (Director General, PPCD) - jonathan.vassallo@gov.mt

Period 2007-2013: SCO in use

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries*	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by	Can projects using SCOs include external services	Basis for reimbursement linked to an	Calculation methods and data source	details (name of contact person,	
1	flat rate for financing indirect costs (max. 20 % of direct costs), Article 11 (3)(b)(i) ESF Regulation	OPII (ESF) - Empowering People for More Jobs and a Better Quality of Life	Planning and Priorities Coordination Division (MA)	PA1 - Improving Education and Skills PA2 - Investing in the Employability and Adaptability of the Workforce PA3 - Promoting an Equal and Inclusive Labour Market PA4 - Strengthening of Institutional and Administrative Capacity	NGOs / Vos, Public Entities, Government Departments / Ministeries	Scholarships: Diplomas, Undergrads, Post Grad, Masters Specialised training Traineeships Setting up of a blended learning system Part-time courses Basic Training Promotion of equality publicity campaign; mental health issues awareness campaign Training to the disadvantaged Youth Guarantee Development of an educational tool kit Training for the public administration Research in occupational health and safety	Indirect costs are costs which are not or cannot be connected directly to an individual activity of the entity in question. Such costs would include administrative expenses, for which it is difficult to determine precisely the amount attributable to a specific activity (including but not limited to administrative/staff expenditure, telephone, mobile and internet connection charges, water or electricity expenses). The direct costs represented all the ESF eligible expenditure as defined in the OP's eligibility rules. The flat rate does not apply to ERDF type of expenditure.  For Government Departments the set rate was 2% for projects larger than €2.3 million and 4% for projects less than €2.3 million. All other BNs which were not Gov. Dept. received a 10% flat rate for projects less than €200,000, 8% for projects with a budget between €200,000 and less than €600,000, 5% for projects between €600,000 and less than €2.3 million, and 2% for projects over €2.3 million.	Training costs Staff costs Travel & subsistence allowance Software Books Transport Studies / R&D Rent of venues Consumables Publicity Traineeships	Combination (direct costs + flat rate for indirect costs)	Yes	Yes	Historical data from similar operations in programming period 2004-2006. The calculation was done on the projects financed under ESF in this programming period.	Jonathan Vassallo (DG, PPCD) - jonathan.vassallo@gov.mt

Period 2014 - 2020: SCO in consideration

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries*	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by	Can projects using SCOs include external services	Basis for reimbursement linked to an	Calculation methods and data source	Contact details (name of contact person,
2	standard scale of unit costs, Article 67 (1)(b) CPR	OPII (ESF) Investing in human capital to create more opportunities and promote the wellbeing of society	Planning and Priorities Coordination Division (MA) / Jobsplus (IB)	Private Enterprises	Training Aid	Proposed rate of €25 per person per training hour	Training services - training fee	Combination is possible	Yes	Yes	Historical data from the Training Aid Framework (TAF) scheme funded through ESF under the 2007-2013 Programming Period on actual training costs incurred.	Jonathan Vassallo (DG, PPCD) - jonathan.vassallo@gov.mt
						Proposed rate of €4.85 per training participant per training hour	Training services - wage costs	Combination is possible	Yes	Yes	National legislation on the minimum wage for 18 year olds	
3			PA1 - Investing in the employability and adaptability of human capital	Youths	Training	Rates are still being discussed internally - will focus on rates per participant for the different training activities	Training services Psychological services Allowances for youths Coordination services Training material	Combination is possible	Yes	Yes	Historical data from Youth Guarantee initiative financed under the 2007-2013 programming period. The calculation is being done on actual costs incurred.	

Period 2014 - 2020: SCO in use

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries*	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same	Calculation methods and data source	Contact details (name of contact person, email, weblink)
4	flat rate for financing indirect costs (max. 25 % of direct costs), Article 68 (1)(a) CPR	OPII (ESF) Investing in human capital to create more opportunities and promote the wellbeing of society	Planning and Priorities Coordination Division (MA)	State / Public entities Government Departments NGOs	Training Costs Travel and Subsistence allowance Research / Studies Transport Consultancy Fees Leasing costs Software Rent Transnational costs Publicity campaigns	25% for all BNs whose project does not exceed €3M Project budget above €3M: 25% for PES projects 8% for Public Entities & NGOs 5% - Government Ministries / Departments	Covering indirect costs including but not limited to: Project administration, consumables, child caring costs, publicity costs (exc publicity campaigns), indirect personnel costs, staff training, staff welfare, telecommunications, water & electricity, cleaning, insurance, IT expenses, licences & subscriptions, materials & supplies, security services, depreciation of general assets.	Combination	Yes as long as not ALL the activities of the project are conducted via public procurement	Yes	Historical data from similar operations in programming period 2007-2013. The calculation was based on the costs incurred on the ground in projects financed under ESF in this programming period.	Jonathan Vassallo (DG, PPCD) - jonathan.vassallo@gov.mt
5	flat rate financing (max. 40 % of eligible direct staff costs), Article 14 (2) ESF Regulation	OPII (ESF) Investing in human capital to create more opportunities and promote the wellbeing of society	Planning and Priorities Coordination Division (MA)	MA	Technical Assistance	40% on all eligible direct staff costs	Information and Publicity Evaluation Capacity Building Furniture and equipment	Combination is possible but not likely since the way the MA processes claims for staff costs	Yes as long as not ALL the activities of the project are conducted via public procurement	Yes	In line with Article 14(2) of the ESF regulation	
6	standard scale of unit costs, Article 67 (1)(b) CPR	OPI (ERDF & CF) Fostering a competitive and sustainable economy to meet our challenges	Planning and Priorities Coordination Division (MA)	Government Ministries / Departments Public Entities NGOs MA	Training (abroad & local) Attendance to conferences / seminars (abroad & local)	Flights - In line with Article 67(5)(b) - ERASMUS+ distance calculator	Flights Subsistence Allowance (Per Diem)	Combination is possible	Yes as long as not ALL the activities of the project are conducted via public procurement	Yes	Flights - In line with Article 67(5)(b) - ERASMUS+ distance calculator Subsistence allowance - Rates are established by the Ministry for Finance per country, Class A (Salary Scale 1 - 5) / Class B (Salary Scale 6 - 20) officers, for duty travel / training. These rates are updated annually where necessary and issued as a circular to all government departments	Jonathan Vassallo (DG, PPCD) - jonathan.vassallo@gov.mt
						Subsistence Allowance - In line with the per diem rates issued by the Ministry of Finance (updated yearly)						
7	OPII (ESF) Investing in human capital to create more opportunities and promote the wellbeing of society	Planning and Priorities Coordination Division (MA) / Jobsplus (IB)	Priority Axis 1 - Investing in the employability and adaptability of human capital Calls are demand driven	Private Enterprises	Employment Services	Disadvantaged Group - €85/week maximum of 52 weeks Severely Disadvantaged Group - €85/week maximum of 104 weeks Disabled Group - €125/week maximum of 156 weeks Depending on the employment, age, educational attainment and vulnerability status of the employee	Wage Subsidy	Combination is possible	Yes	Yes	National legislation on the minimum wage of those less than 17 years of age was taken and rounded for simplification purposes	

Notes:  
 \* Please specify in which priority axis or call the type of SCO was/is to be used, if within all the OP, just state it.  
 \*\* Please specify what type of beneficiaries used/are expected to use the SCO - i.e. state or public entities, private firms, NGOs, schools etc.  
 \*\*\* For example: employment services, childcare facilities, professional training of employees, primary education etc.  
 \*\*\*\* For flat rate: please indicate the percentage and what direct costs are, for unit costs and lump sums: please give a list of units/lump sums; another important information  
 \*\*\*\*\*Please indicate all categories of costs e.g. staff costs, participants costs, travel/ accommodation cost, overheads etc.

Use of SCO in ESF												
Member State:	LATVIA											
Contact details (name of contact person, email):	<a href="mailto:kristaps.konrads@fm.gov.lv">kristaps.konrads@fm.gov.lv</a>											
Period 2014 - 2020 :												
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member	State Aid rules	Contact details (name of contact person, email, weblink)
1	Growth and Employment	Intermediate body	8. Education, skills and lifelong learning 8.5.2. specific objective "To ensure conformity of vocational education to European qualifications framework"	Employers' Confederation of Latvia, Free Trade Union Confederation of Latvia and Latvian Agricultural Organization Cooperation Council	employment and education services	Unit cost is the cost of developing a professional standard or a professional qualification requirement and it includes salary for moderator, moderator's assistant, experts and project manager. The standard rate of unit cost is 7506.00 EUR	Salary	Can be combination	Yes, but SCOs is not related with activities which is public procured	Yes	No	Kristaps Konrāds kristaps.konrads@fm.gov.lv www.fm.gov.lv
2	Growth and Employment	Intermediate body	Specific objective 9.1.1 "Promote labour market inclusion of disadvantaged unemployed persons" measure 9.1.1.2 "Activation measures for the long-term unemployed" and SO 9.1.4 "Promote integration of people at risk of discrimination in society and labour market" measure 9.1.4.1 "Vocational rehabilitation"	Public administration institution (Social Integration State Agency)	Vocational rehabilitation services	Standard scale of unit cost for catering, accommodation and transportation to the place of service and back to the place of residence during the vocational rehabilitation. For one person: Transportation 5.97 EUR (per day), accommodation 71.05 EUR (per month), catering 6.63 EUR (per day).	catering, accommodation and transportation	Can be combination	Yes, but SCOs is not related with activities which is public procured	Yes	No	Kristaps Konrāds kristaps.konrads@fm.gov.lv www.fm.gov.lv
3	Growth and Employment	Intermediate body	Specific objective 9.2.2. specific support target "To increase the availability of social services at home equivalent to the high quality services of institutional care and availability of services close to family environment for children and people with disabilities" measure "Deinstitutionalization"	Five national planning regions	Facilitation of increase the availability of social services at home equivalent to the high quality services of institutional care and availability of services close to family environment for children and people with disabilities	Standard scale of unit cost for following services: home care (three options - 3.83 EUR (per hour), 38.03 EUR (per month), 44.33 EUR (per month)), day care centre service (two options - 16.24 EUR (per day), 19.28 EUR (per day)), group home (apartment) service (two options - 10.66 EUR (per day), 15.39 EUR (per day)), specialised workshop service 14.58 EUR (per day), short-term social care service up to 30 days per year 18.05 EUR (per day); specialist consultations and individual support 19.35 EUR (per hour), support group and group sessions ( duration of one session is 2 hours) 14.91 EUR (per session).	home care, day care centre service, group home (apartment) service, specialised workshop service, short-term social care service up to 30 days per year; specialist consultations and individual support, support group and group sessions	Can be combination	Yes, but SCOs is not related with activities which is public procured	Yes	No	Kristaps Konrāds kristaps.konrads@fm.gov.lv www.fm.gov.lv
4	Growth and Employment	Intermediate body	Specific objective 8.3.3. specific support target "To increase inclusion of SEA non registered NEEETs and foster their inclusion in education, supported measures within the framework of Youth Guarantee, and NGOs or youth centres".	Municipalities and their associations	Education services	Standard rate of unit cost for one target group's young person's involvement in the project (91.08 EUR) and unit cost monthly rate for one target group's young person's participation in the individual programme of support measure 368.28 EUR -costs of support measures 177.00 EUR (3 days (24 hours a month)), mentor salary 150.80 EUR (20 hours a month), programme manager's salary 40.48 EUR (4 hours a month))	costs of support measures, staff salary	Can be combination	Yes, but SCOs is not related with activities which is public procured	Yes	No	Kristaps Konrāds kristaps.konrads@fm.gov.lv www.fm.gov.lv
5	Growth and Employment	Intermediate body	Specific objective 7.2.1 specific support target measure "To promote employment and education of young people not in education, employment or training within the framework of Youth Guarantee"	Vocational schools and colleges	Education services	Standard scale of unit cost for cooperation partners support staff involved in the project implementation - project coordinators and accountants 18.77 EUR (month per student)	Support staff costs	Can be combination	Yes, but SCOs is not related with activities which is public procured	Yes	No	Kristaps Konrāds kristaps.konrads@fm.gov.lv www.fm.gov.lv
6	Growth and Employment	Intermediate body	Specific objective 7.2.1 specific support target measure "To promote employment and education of young people not in education, employment or training within the framework of Youth Guarantee"	Vocational schools and colleges	Education services	Standard scale of unit cost for one target group's young person's involvement in 1-year and 1.5-year vocational education programmes to acquire the second and third level of professional qualification. The standard rate of unit cost for 1-year vocational education programmes student who has been admitted to programm till 31.08.2016. is 191 1.56 EUR and for student who has been admitted to programm from 01.09.2016. is 2053.59 EUR. The standard rate of unit cost for 1.5-year vocational education programmes student who has been admitted to programm till 31.08.2016. is 2402.49 EUR and for student who has been admitted to programm from 01.09.2016. is 2591.37 EUR.	vocational education program acquisition costs per student	Can be combination	Yes, but SCOs is not related with activities which is public procured	Yes	No	Kristaps Konrāds kristaps.konrads@fm.gov.lv www.fm.gov.lv
7	Growth and Employment	Intermediate body	Specific objective 7.3.1. specific support target "To improve labour safety, especially in enterprises of hazardous industries"	Public administration institution (State Labour Inspection)	Work environment	Standard scale of unit cost for applied to remuneration of State Labour Inspection employee involved in action and overhead expenses of one pre-inspection or post-inspection in one enterprise 140.38 EUR (according with the Labour Protection Law which determine the way enterprises arrange work environment according to labour protection requirements)	Staff cost	Can be combination	Yes, but SCOs is not related with activities which is public procured	Yes	De minimis (Don't apply to activities which are covered by the unit cost)	Kristaps Konrāds kristaps.konrads@fm.gov.lv www.fm.gov.lv

Flat rate	Specific objective No.	Types of beneficiaries	Cooperation partner	Flat rate of cooperation partner direct staff costs	State aid type	State aid rules	Piezīmes
8	7.1.1.	Public administration institution (National Employment Agency)	No	No	de minimis	State aid applicable to employers	De minimis aid at the level of the beneficiary flat rate don't apply
9	7.2.1.1.	Public administration institution (National Employment Agency)	No	No	de minimis	State aid applicable to employers	De minimis aid at the level of the beneficiary flat rate don't apply
10	7.3.1.	Public administration institution (State Labour Inspection)	Free Trade Union Confederation of Latvia and Employers' Confederation of Latvia	Yes	de minimis	State aid receiver - Free Trade Union Confederation of Latvia and Employers' Confederation of Latvia	On basis that rules don't provide cumulation, flat rate application for de minimis aid receiver can be used without problems with state aid rule context.
11	7.3.2.	Public administration institution (National Employment Agency)	Free Trade Union Confederation of Latvia and Employers' Confederation of Latvia	Yes	de minimis	State aid applicable to the target group (employers)	De minimis aid at the level of the beneficiary flat rate don't apply
12	9.1.1.1.	Public administration institution (National Employment Agency)	No	No	de minimis	State aid applicable to employers	De minimis aid at the level of the beneficiary flat rate don't apply
13	9.1.1.3.	Ministry of Welfare	ALTUM (state-owned development finance institution)	Yes	de minimis	State aid rules relates to the target group provision costs	De minimis aid at the level of the beneficiary flat rate don't apply

Use of SCO in ESF													
Member State:		LITHUANIA											
Contact details (name of contact person, email):		Vilma Ulkienė, Vilma.Ulkiene@finmin.lt											
Period 2007-2013:													
OP	MA/Intermediate body	Priority axis/Call	Types of beneficiaries	Types of operation	Brief description of SCOs	Types of costs covered by SCOs	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)		
NONE													
Period 2014 - 2020: SCO in consideration													
OP	MA/Intermediate body	Priority axis/Call	Types of beneficiaries	Types of operation	Brief description of SCOs	Types of costs covered by SCOs	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)		
<b>standard scale of unit costs, Article 67 (1)(b) CPR:</b>													
1	Operational Programme for the European Union Funds' Investments in 2014-2020	Ministry of Social Security and Labour	priority axis 7	public and private entities	Support for employment	Unit cost includes salary costs (to the limit set) and compulsory taxes	Salary	Combination	No	Yes	Rates applicable in national policies		
2	Unit costs for salary as incentive for start-ups	Ministry of Social Security and Labour	priority axis 7	private entities	Promotion of entrepreneurship	Unit cost includes salary costs (to the limit set) and compulsory taxes	Salary	Only SCOs	No	Yes	Rates applicable in national policies		
<b>lump sums, Article 67 (1)(c) CPR:</b>													
<b>Period 2014 - 2020 : SCO in use</b>													
OP	MA/Intermediate body	Priority axis/Call	Types of beneficiaries	Types of operation	Brief description of SCOs	Types of costs covered by SCOs	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)		
<b>flat rate for financing indirect costs (max. 25 % of direct costs), Article 68 (1)(a) CPR:</b>													
3	FN-001 Standard flat rate	Operational Programme for the European Union Funds' Investments in 2014-2020	Ministry of Finance	priority axis 7,8,9,10, all calls	All	All	Flat rate depends on project value and proportion of outsourcing of project activities	Indirect costs	Combination	Yes	Yes	Research on historical data (2004-2006 period projects)	Vilma Ulkienė, Vilma.Ulkiene@finmin.lt
<b>flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 68 (1)(b) CPR</b>													
4	FN-003 15 % flat rate	Operational Programme for the European Union Funds' Investments in 2014-2020	Ministry of Finance	priority axis 7,8,9,10, all calls	All	All	15 % of direct staff costs	Indirect costs	Combination	Yes	Yes	Based on Article 68 (1)(b) CPR	Vilma Ulkienė, Vilma.Ulkiene@finmin.lt
<b>flat rate based on existing methods and corresponding rates for a similar type of operation and beneficiary, Article 68 (1)(c) CPR:</b>													
5	FN-005 Flat rate for disbursement related to annual holidays and additional (parental) days off	Operational Programme for the European Union Funds' Investments in 2014-2020	Ministry of Finance	priority axis 7,8,9,10, all calls	All	All	Flat rate is set for disbursement related to annual holidays and additional (parental) days off, that is calculated on the basis of salary calculated and declared for working days.	Salary	Combination	Yes	Yes	Rates applicable in national policies	Vilma Ulkienė, Vilma.Ulkiene@finmin.lt
<b>flat rate financing (max. 40 % of eligible direct staff costs), Article 14 (2) ESF Regulation</b>													
6	FN-004 40 % flat rate	Operational Programme for the European Union Funds' Investments in 2014-2020	Ministry of Finance	priority axis 8 and 9	All	Social inclusion and enhancement of researchers' qualifications	40 % of direct staff costs	Direct and indirect costs	Combination	No	Yes	Based on Article 14 (2) ESF Regulation	Vilma Ulkienė, Vilma.Ulkiene@finmin.lt
<b>standard scale of unit costs, Article 67 (1)(b) CPR:</b>													
7	FI-005 Unit cost for fuel and public transport	Ministry of Finance	priority axis 7, 8, 9, 10	All	All	0,08 Eur/km (VAT included), 0,07 Eur/km (VAT excluded)	Travel	Combination	Yes	Yes	Research on historical and statistical data		
8	FI-006 Unit cost for daily allowance in the territory of the Republic of Lithuania	Ministry of Finance	priority axis 7, 8, 9, 10	All	All	Unit cost - 15 % of the "basic social benefits" confirmed by the Government. There are additional requirements/conditions	Travel	Combination	Yes	Yes	Rates applicable in national policies		
9	FI-007 Unit cost for transport	Ministry of Social Security and Labour	priority axis 7	public entities	Employment promotion and social inclusion	Unit cost for transportation by all means (in Lithuania) - 0,08 Eur/km	Travel	Combination	Yes	Yes	Rates applicable in national policies		
10	FI-010 Unit cost for short-term trips	Research Council of Lithuania	priority axis 7, 8, 9, 10	All	All	Unit cost consists of costs of travel abroad, costs of local travels abroad, daily allowance, costs of renting accommodation and other travel expenses when business trip is up to 14 days. The value of unit cost depends on country of destination	Travel	Combination (in separate calls - by SCO only)	Yes (in separate calls No)	Yes	Research on market and historical data and rates applicable in national policies		
11	FI-011 Unit cost for long-term trips	Research Council of Lithuania	priority axis 7, 8, 9, 10	All	All	Unit cost consists of costs of travel abroad, costs of local travel abroad, daily allowance, costs of renting accommodation and other travel expenses when business trip is more than 14 days. The value of unit cost depends on country of destination	Travel	Combination (in separate calls - by SCO only)	Yes (in separate calls No)	Yes	Research on market and historical data and rates applicable in national policies		
12	FI-012 Unit cost for travel abroad	Research Council of Lithuania	priority axis 7, 8, 9, 10	All	All	Unit cost consists of costs of travel abroad. The value of unit cost depends on country of destination (Unit cost is the part of unit costs FI-010 and FI-011)	Travel	Combination (in separate calls - by SCO only)	Yes (in separate calls No)	Yes	Research on market data		
13	FI-013 Unit cost for daily allowance abroad	Research Council of Lithuania	priority axis 7, 8, 9, 10	All	All	Unit cost consists of daily allowance when abroad when business trip is up to 14 days. The value of unit cost depends on country of destination. (Unit cost is the part of unit costs FI-010.)	Travels	Combination (in separate calls - by SCO only)	Yes (in separate calls No)	Yes	Rates applicable in national policies		
14	FI-014 Unit cost for compensation of subsistence abroad	Research Council of Lithuania	priority axis 7, 8, 9, 10	All	All	Unit cost consists of the costs for subsistence abroad (instead of daily allowance), when business trip is more than 14 days. The value of unit cost depends on the country of destination. (Unit cost is the part of the unit cost FI-011)	Travel	Combination (in separate calls - by SCO only)	Yes (in separate calls No)	Yes	Research on historical data		
15	FI-015 Unit cost for accommodation abroad	Research Council of Lithuania	priority axis 7, 8, 9, 10	All	All	Unit cost consists of the costs of accommodation abroad, when business trip is up to 14 days. The value of unit cost depends on the country of destination. (Unit cost is the part of the unit cost FI-010)	Travel	Combination (in separate calls - by SCO only)	Yes (in separate calls No)	Yes	Research on historical data		
16	FI-016 Unit cost for compensation of renting accommodation facilities abroad	Research Council of Lithuania	priority axis 7, 8, 9, 10	All	All	Unit cost consists of the costs of renting accommodation facilities abroad, when business trip is more than 14 days. The value of unit cost depends on the country of destination. (Unit cost is the part of the unit cost FI-011.)	Travel	Combination (in separate calls - by SCO only)	Yes (in separate calls No)	Yes	Research on historical data		
17	FI-017 Unit cost for resettlement	Research Council of Lithuania	priority axis 9	Higher education and research institutions	Reintegration of researchers	Unit cost consists of costs of the travel from abroad and one-off settlement allowance for person and his/her family members. Unit cost depends on the number of family members and compulsory taxes	Travel	by SCO only	No	Yes	Research on market data and analyses of rates applicable in national policies		
18	FI-018 Unit cost for scholarship for vocational training of unemployed people	Ministry of Social Security and Labour	priority axis 7	Lithuanian Labour Exchange	Trainings for unemployed people	Scholarship for unemployed people makes 0,6 of minimum monthly salary (approved by the Government) per month	Scholarships	Combination	Yes	Yes	Rates applicable in national policies		
19	FI-019 Unit cost for catering of participants	Ministry of Social Security and Labour	priority axis 7	public entities	Employment promotion and social inclusion	Unit cost includes the costs of catering of participants - 5,7 euro per day (or 0,71 euro per hour for short activities) per person	Catering of participants	Combination	Yes	Yes	Rates applicable in national policies		
20	FI-020 Unit cost for compulsory health insurance	Ministry of Social Security and Labour	priority axis 7	public entities	Employment promotion and social inclusion	Unit cost includes the costs of compulsory health insurance of participants. Unit cost - 34,2 euro per month	Other costs of participants	Combination	Yes	Yes	Rates applicable in national policies		

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, website)
21	Operational Programme for the European Union Funds' Investments in 2014-2020	Ministry of Social Security and Labour	priority axis 8	NGOs	Social inclusion	There are set unit costs of salary for psychologist (psychotherapist), social worker and employment specialist	Salary	Combination	Yes	Yes	Research on historical, statistical and market data	
22		Ministry of Social Security and Labour	priority axis 8	NGOs	Social inclusion	Costs of long-term social and psychological rehabilitation - 8,25 Eur per day per person (staff salary excluded)	Other costs of participants	Combination	Yes	Yes	Research on historical, statistical data and Rates applicable in national policies	
23		Ministry of the Interior	priority axis 10	public entities	Trainings for public entities	Salary of participant - 5,87 Eur per hour	Salary of participants	Combination	Yes	Yes	Research on statistical and market data	
24		Ministry of Economy	priority axis 9	private entities	Trainings for employees	Unit cost consists of costs of travel abroad, costs of local travels abroad, daily allowance, costs of accommodation (only for disabled participants) and other travel expenses. The value of unit cost depends on country of destination and the duration of the trip - up to or more than 14 days. (The unit cost is set on the unit costs' FI-010/FI-011 basis.)	Travel	Combination	Yes	Yes	Research on market and historical data and rates applicable in national policies	
25		Ministry of Education and Science	priority axis 9	Higher education and research institutions	Higher education	Unit cost depends on the period of PHD (the start date) and the year of study.	Scholarships	Combination	Yes	Yes	Rates applicable in national policies	
26		Ministry of Education and Science	priority axis 9	Higher education and research institutions	Higher education	Unit cost is set per person per one semester. Unit cost depends on a study programme and the year of entry.	Costs of higher education studies	Combination	Yes	Yes	Rates applicable in national policies	
27		Ministry of Education and Science	priority axis 9	Higher education and research institutions	Higher education	Unit cost includes costs that increase accessibility of studies - targeted allowances for disabled students (152 Eur per month per person)	Allowances for the benefit of participants	Combination	Yes	Yes	Rates applicable in national policies	
28		Ministry of Social Security and Labour	priority axis 8	public entities	Social inclusion	Unit cost includes costs of transport of staff of mobile teams as well as nursing means. Unit cost makes 0,79 Eur per day per participant (nursed person).	Travel	Combination	Yes	Yes	Research on historical data	
29		Ministry of Social Security and Labour	priority axis 8	public entities	Social inclusion	Unit cost is set for salary of tender (3,99 Eur per hour), assistant of tender (2,99 Eur per hour) and specialist of rehabilitation (4,11 Eur per hour)	Salary	Combination	Yes	Yes	Research on historical data	
30		Ministry of Finance	priority axis 7, 8, 9, 10	All	All	Unit cost depends on nature of economic activity that person is engaged in	Salary of participants	Combination	Yes	Yes	Research on statistical data	
31		Ministry of Education and Science	priority axis 9	Higher education and research institutions	Higher education	Unit cost of study scholarship - 570 Eur per month per person	Scholarships	Combination	Yes	Yes	Rates applicable in national policies	
32		Ministry of Education and Science	priority axis 9	Higher education and research institutions	Higher education	Unit cost includes scholarship (in specific cases it also includes costs of travel) for students going to study or do traineeship abroad. The value of unit cost depends on country of destination. Higher scholarships are set for disabled students.	Scholarships	Combination	Yes	Yes	Rates applicable in national policies	
33		Ministry of Social Security and Labour	priority axis 7	All	Social inclusion	Unit cost is applicable for people aged 18-29 and employed for the first time and people over 54, who have not been employed for 6 months. Unit cost is 0,233 Eur from the salary calculated for an employee, i.e. 0,233 Eur from every euro of calculated salary (with the ceiling of salary applied).	Salary	by SCO only	No	Yes	Analyses of rates applicable in national policies and in 2007-2013 period	
34		Ministry of Education and Science	priority axis 9	Higher education and research institutions	Enhancement of researchers' qualifications	Unit cost includes scholarships and implementation costs of scientific practice and scientific research of students. The value of unit cost depends on the group of fields of science.	Scholarships and implementation costs of activity	Combination	Yes	Yes	Analyses of rates applicable in national policies and research on historical data	
35		Ministry of Education and Science	priority axis 9	Higher education and research institutions	Enhancement of researchers' qualifications	Unit cost includes costs of return travel from abroad, accommodation costs and living costs in Lithuania in line with applicable per diem rate for Lithuania set for EC external contracts	Travel	Combination	Yes	Yes	Research on historical data and rates applicable in Union policies	
36		Research Council of Lithuania	priority axis 9	Higher education and research institutions	Enhancement of researchers' qualifications	Unit cost is set for salary of scientists according to the level of scientific research, qualification of scientist and position in the project.	Salary	by SCO only	No	Yes	Rates applicable in national policies	
37		Ministry of the Interior	priority axis 8, 10	Local Action Groups and public entities	Public administration and community led local development (CLLD)	Unit cost for salary and contribution in kind by voluntary work of staff implementing the project - 7,54 Eur per hour or 5,49 Eur per hour due to the nature of funded activity.	Salary	Combination	Yes	Yes	Research on statistical data	
38		Ministry of Finance	All	All	All	The value of unit cost depends on group of cities (localities) and the season	Travel	Combination	Yes	Yes	Research on market data	
39		Ministry of the Interior	priority axis 8, measure No. 08.61-ESFA-V-911	Local entities (beneficiaries of CLLD projects)	Community led local development (CLLD)	Unit cost - 6,07 Eur per hour	Salary	Combination	Yes	Yes	Research on statistical data	
40		European Social Fund Agency	priority axis 7, 8, 9, 10	All	All	Unit cost includes the costs of lecturer, renting training facilities and equipment, catering of participants, and depends on the size of the group and target group	Training of common skills	Combination	Yes	Yes	Research on market data	
41	European Social Fund Agency	priority axis 7, 8, 9, 10	All	All	Unit cost includes the costs of the moderator of event, renting event facilities and equipment, catering of participants, and depends on the size of the group and duration of event.	Standard costs of organised events	Combination	Yes	Yes	Research on market data		
42	Ministry of Education and Science	priority axis 9	public entities	Education	Unit cost is applicable for salary of staff of institutions subordinate to Ministry of Education and Science implementing the activities of the projects. Unit cost depends on the type of staff position.	Salary	Combination	Yes	Yes	Research on historical and statistical data		
43	Ministry of Education and Science	priority axis 9	Schools	Education	Unit cost is set for the costs of adult formal training (general education and/or vocational training) semester/trimester per participant. The value of unit cost depends on target group and the year of training.	Formal education for adult people	Combination	Yes	Yes	Analyses of rates applicable in national policies		
44	Ministry of Economy	priority axis 9	private entities	Trainings for employees of enterprises	Unit cost is set for the costs of training per hour for employees of enterprises including salary of participant. Unit cost is 7,39 Eur.	Trainings and salary	by SCO only	No	Yes	Analyses of rates applicable in national policies		
45	Ministry of Economy	priority axis 9	All	All	Unit cost is set for the cases, when the minimum wage per hour is to be used. It depends on the minimum wage approved by the Government (at the moment - 3,04 Eur). The unit cost is normally used in calculating other unit costs, but it is possible to use it on its own (when other unit costs for participant salary or for in kind contribution by voluntary work may not be applied).	Salary of participants	by SCO only	No	Yes	Rates applicable in national policies		
46	European Social Fund Agency	priority axis 7	public entities	Trainings for unemployed people	Unit cost is set for finished training course per person and includes costs of training, scholarship, travel expenses, accommodation costs and health verification costs. Unit cost depends on the type of training course (formal, nonformal) and duration. Unit cost is presented for European Commission for approval by delegated act.	Vocational training of unemployed people	by SCO only	No	Yes	Research on historical data		
47	Ministry of Education and Science	priority axis 9	Higher education institutions	Higher education	Unit cost is set for the salary of staff of higher education institutions that implement project activities and includes salary costs per our per person. The basis of the unit cost are fixed salary rates in Erasmus+ programme that are applicable for staff of the project developing intellectual products. The value of the unit cost depends on the staff functions in the project.	Salary	Combination	Yes	Yes	Rates applicable in Union policies		
Lump sums, Article 67 (1)(c) CPR			X	X	X	X	X	X	X	X	X	X

Notes:  
\* Please specify in which priority axis or call the type of SCO was/is to be used, if within all the OP, just state it.  
\*\* Please specify what type of beneficiaries used/are expected to use the SCO - i.e. state or public entities, private firms, NGOs, schools etc.  
\*\*\* For example: employment services, childcare facilities, professional training of employees, primary education etc.  
\*\*\*\* For flat rate: please indicate the percentage and what direct costs are, for unit costs and lump sums; please give a list of units/lump sums; another important information  
\*\*\*\*\*Please indicate all categories of costs e.g. staff costs, participants costs, travel accommodation cost, overheads etc.

\*\*\*\*\* Explanation of priority axes of the OP:  
Priority axis 7: Promoting quality employment and participation in the labour market  
Priority axis 8: Promoting social inclusion and combating poverty  
Priority axis 9: Educating the society and strengthening the potential of human resources  
Priority axis 10: Society-oriented smart public administration



Use of SCO in ESF

Member State:	<b>IRELAND</b>
Contact details (name of contact person, email):	Tom Whelan tom.whelan@education.gov.ie

Period 2007-2013: SCO in use

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)	
1	flat rate for financing indirect costs (max. 20 % of direct costs), Article 11 (3)(b)(i) ESF Regulation	Human Capital Investment OP CCI2007IE052P0001	Department of Education and Skills	Priority Axis 1: Increasing Activation of the Labour Force	Higher Education Institutes	Third Level Education	20% of lecturer pay costs	All costs not covered lecturer pay costs	Real costs (lecturer pay costs) + SCO (20% of lecturer pay costs)	yes	no	Real costs (lecturer pay costs) + SCO (20% of lecturer pay costs)	<a href="mailto:tom.whelan@education.gov.ie">tom.whelan@education.gov.ie</a>
	standard scale of unit costs, Article 11 (3)(b)(ii) ESF Regulation	N/A											
	lump sums, Article 11 (3)(b)(iii) ESF Regulation	N/A											

Period 2014 - 2020: SCO in consideration

OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation	Calculation methods and data source	Contact details (name of contact person, email, weblink)
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**Note: IE is considering the use of SCOs under Article 14(1) of the ESF Regulation**

Period 2014 - 2020 : SCO in use

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)	
	flat rate for financing indirect costs (max. 25 % of direct costs), Article 68 (1)(a) CPR	N/A											
2	flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 68 (1)(b) CPR	Programme for Employability, Inclusion and Learning CCI 2014IE05M9OP001	Department of Education and Skills	Priorities 1 and 4	Youthreach activities - vocational education for youths	Education and Training Boards (state body providers of Further Education and Training)	25% of direct staff costs	All costs not covered direct staff costs or participants allowances	Real costs (direct staff costs and participant allowances) + SCO (25% of direct staff costs)	yes	Yes for real costs elements and No for SCO element	Real costs (direct staff costs and participant allowances) + SCO (25% of direct staff costs)	<a href="mailto:tom.whelan@education.gov.ie">tom.whelan@education.gov.ie</a>
	flat rate based on existing methods and corresponding rates for a similar type of operation and beneficiary, Article 68 (1)(c) CPR	N/A											
3	flat rate financing (max. 40 % of eligible direct staff costs), Article 14 (2) ESF Regulation	Programme for Employability, Inclusion and Learning CCI 2014IE05M9OP001	Department of Education and Skills	Priorities 1,2&3	Various	Various	40% of direct staff costs	All costs not covered direct staff costs	Real costs (direct staff costs) + SCO (40% of direct staff costs)	yes	Yes for real costs elements and No for SCO element	Real costs (direct staff costs) + SCO (40% of direct staff costs)	<a href="mailto:tom.whelan@education.gov.ie">tom.whelan@education.gov.ie</a>
4	standard scale of unit costs, Article 67 (1)(b) CPR	Programme for Employability, Inclusion and Learning CCI 2014IE05M9OP001	Department of Education and Skills	Priority 1	Higher Education Authority	Third Level Education	agreed unit rate for students that successfully completed course	all costs associated with students that successfully completed course	SCO only	yes	Yes for the students that successfully complete the course (i.e. costs related to student that do not successfully complete the course are not claim by the MS from the Commission)	Agreed unit rate for students that successfully completed course	<a href="mailto:tom.whelan@education.gov.ie">tom.whelan@education.gov.ie</a>
	lump sums, Article 67 (1)(c) CPR	N/A											

IE Note:

Notes:

\* Please specify in which priority axis or call the type of SCO was/is/ to be used, if within all the OP, just state it.

\*\* Please specify what type of beneficiaries used/are expected to use the SCO - i.e. state or public entities, private firms, NGOs, schools etc.

\*\*\* For example: employment services, childcare facilities, professional training of employees, primary education etc.

\*\*\*\* For flat rate: please indicate the percentage and what direct costs are, for unit costs and lump sums: please give a list of units/lump sums; another important informations

\*\*\*\*\*Please indicate all categories of costs e.g. staff costs, participants costs, travel/ accommodation cost, overheads etc.



Use of SCO in ESF													
Member State:		<b>HUNGARY</b>											
Contact details (name of contact person, email):		Marietta Szabó (marietta.szabo@emmi.gov.hu)											
Period 2007-2013: SCO in use													
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Commission?	Contact details (name of contact person, email, weblink)	Example	Calculation methods and data source
1	flat rate for financing indirect costs (max. 20 % of direct costs), Article 11 (3)(b)(i) ESF Regulation	TÁMOP	HEPIH, ESZA Nonprofit Kft. (former intermediate body)	1, TÁMOP-1.4.1-12/1 (only one call)	NGOs (foundations, associations) churches	training of employees, employment	Grant - flat rate 0 - 10 000 000 HUF - 20% 10 000 001 - 25 000 000 HUF - 18% 25 000 001 - 13% Total eligible costs = direct costs + indirect costs (flat rate) + ERDF part (10% of the total eligible costs)	rental fee, amortisation, materials, documentation fee, filing fee, archivation fee, maintenance, public procurement fee, legal advice, accounting fee, small claim tools and means,	Combination	yes, but not typical		Marietta Szabó	
	standard scale of unit costs, Article 11 (3)(b)(ii) ESF Regulation	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
	lump sums, Article 11 (3)(b)(iii) ESF Regulation	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
Period 2014 - 2020: SCO in consideration													
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Commission?	Contact details (name of contact person, email, weblink)	Example	Calculation methods and data source
2	flat rate for financing indirect costs (max. 25 % of direct costs), Article 68 (1)(a) CPR	EDIOF	Ministry of Economic Affairs	Priority 5-6. (basic type of SCO to consider for each call)	public bodies, NGOs, SMEs	employment programmes, vocational and adult training programmes	overhead expenses, obligatory publicity	Combination of real costs and SCOs, but a cost category is either real cost or SCO for all beneficiaries	No	Yes		<a href="mailto:noemi.danjaka@ngm.gov.hu">noemi.danjaka@ngm.gov.hu</a>	
	flat rate based on existing methods and corresponding rates for a similar type of operation and beneficiary, Article 68 (1)(c) CPR												
3	flat rate financing (max. 40 % of eligible direct staff costs), Article 14 (2) ESF Regulation	EDIOF	Ministry of Economic Affairs	priority 5. (5.1.4, 5.1.8, 5.3.5. ), priority 6. (6.2.5.)	NGOs	support for NGO employment services and programmes to specific target groups; thematic programmes of employer and employee's representations, local adult training networks	any direct cost, incl. overhead expenses, obligatory publicity	Combination of real costs and SCOs, but a cost category is either real cost or SCO for all beneficiaries	No	Yes		<a href="mailto:noemi.danjaka@ngm.gov.hu">noemi.danjaka@ngm.gov.hu</a>	
4	standard scale of unit costs, Article 67 (1)(b) CPR	EDIOF	Ministry of Economic Affairs	priority 5. (5.1.5.)	NGOs	employment services to jobseekers and inactives	travel and accomodation costs	Combination of real costs and SCOs, but a cost category is either real cost or SCO for all beneficiaries	No	Yes		<a href="mailto:noemi.danjaka@ngm.gov.hu">noemi.danjaka@ngm.gov.hu</a>	
	lump sums, Article 67 (1)(c) CPR												
Period 2014 - 2020: SCO in use													
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Commission?	Contact details (name of contact person, email, weblink)	Example	Calculation methods and data source
5	flat rate for financing indirect costs (max. 25 % of direct costs), Article 68 (1)(a) CPR	EFOP	Ministry of Human Capacities EMMI EFOP és RSZTOP IH	within all the OP	within all the OP	within all the OP	Flat rate for financing indirect costs. We have prepared a methodology which include "variants" (=which of the indirect costs are included in the call). For each variant we have a flat rate %.	cost of publicity, rental fee, amortisation, materials, documentation fee, filing fee, archivation fee, accounting fee, communication, postal fee, banking, utilities, project management, project preparation, public procurement fee, audit by chartered accountant	combination	yes		Marietta Szabó	For the calculation we used real data of projects from the 2007-2013 programming period. We have selected 51 calls (1138 projects). Selection criteria: the calls contain similar development goals than the calls of the 2014-2020 programming period. The absorption of the call is above 95%, the projects are not involved in irregularity. We have chosen the type of costs that we would consider indirect and paid as flat rate in the new period: cost of publicity, rental fee, amortisation, materials, documentation fee, filing fee, archivation fee, accounting fee, communication, postal fee, banking, utilities, project management, project preparation, public procurement fee, audit by chartered accountant. On the one hand we examined the % of these costs related to all eligible costs in the project, and % of the indirect costs related to direct costs in the projects. We also examined the impact of public procurement on indirect costs. We had to decide whether the indirect cost will be applied in all projects or there are some which will be applied in only a few projects within the same call. We realized that there are certain costs that will be applied only in a few projects in the same call, eg. public procurement fee – it depends on the type of the beneficiary. There might be calls where each beneficiary should public procure their services and thus public procurement fee can be part of the indirect cost, otherwise it should be paid according to real costs within the call. We made variants according to how many and what type of indirect costs a call would contain and calculated the flat rate for each of these variants.
6	flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 68 (1)(b) CPR	EFOP	Ministry of Human Capacities EMMI EFOP és RSZTOP IH	within all the OP	within all the OP	within all the OP	flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 68 (1)(b) CPR	cost of publicity, material costs (those of the project management are excluded), rental fee, amortisation, materials, documentation fee, filing fee, archivation fee,	combination	yes		Marietta Szabó	
7	flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 68 (1)(b) CPR	EDIOF	Ministry of Economic Affairs	priority 5-6. (basic type of SCO to consider for each call)	public bodies, NGOs, SMEs	employment programmes, vocational and adult training programmes	overhead expenses, obligatory publicity	Combination of real costs and SCOs, but a cost category is either real cost or SCO for all beneficiaries	No	Yes		<a href="mailto:Noemi.Danjaka@ngm.gov.hu">Noemi.Danjaka@ngm.gov.hu</a>	
8	standard scale of unit costs, Article 67 (1)(b) CPR	EFOP	Ministry of Human Capacities EMMI EFOP és RSZTOP IH	within all the OP	within all the OP	within all the OP	standard scale of unit cost for travelling costs (/km public transport/ car), for accomodation and daily allowances	standard scale of unit cost for travelling costs (/km public transport/ car), for accomodation and daily allowances	combination	yes		Marietta Szabó	We made market research on accomodation and restaurant prices in the different regions and main cities. As far as the unit cost of travel expenses we used the prices of the public services (train and bus) in Hungary and also the official petrol and gas prices which are published periodically by the excise office. We made a calculation table beneficiaries should use when they submit their financial claims. The table contains the built-in standard scales for travelling in km, the price of accomodation per night according to region, and the price of the daily allowance if they are permitted to charge for the given trip.
	lump sums, Article 67 (1)(c) CPR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR

Notes:  
 \* Please specify in which priority axis or call the type of SCO was/is to be used, if within all the OP, just state it.  
 \*\* Please specify what type of beneficiaries used/use are expected to use the SCO - i.e. state or public entities, private firms, NGOs, schools etc.  
 \*\*\* For example: employment services, childcare facilities, professional training of employees, primary education etc.  
 \*\*\*\* For flat rate: please indicate the percentage and what direct costs are, for unit costs and lump sums: please give a list of units/lump sums; another important informations  
 \*\*\*\*\*Please indicate all categories of costs e.g. staff costs, participants costs, travel/ accomodation cost, overheads etc.

Use of SCO in ESF

Member State:	CROATIA
Contact details (name of contact person, email):	

Period 2007-2013:  
SCO in use

NONE

Period 2014 - 2020: SCO in consideration

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the	Contact details (name of contact person, email, weblink)	Example
flat rate for financing indirect costs (max. 25 % of direct costs), Article 68 (1)(a) CPR												
1 flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 68 (1)(b) CPR	"Efficient Human Resources" European Social Fund 2014-2020	Ministry of Labour and Pension System / Ministry of Science and Education	10.II Quality, efficiency and access to tertiary and equivalent education 10.III Enhancing equal access to lifelong learning for all age groups 10.IV Labour market relevance of education and training systems and strengthening VET	state or public entities, schools, adult education institutions, higher education institutions	Primary, secondary and higher education Operation aimed to: - increase the level of information literacy among primary/secondary education students; - increase the level of knowledge, skills and competences of persons without qualification or/and with lower level of qualification - support VET schools to develop innovations through bottom-up approach in partnership with companies and wider community and in line with labour market needs (introduction of innovative solutions /features into school curricula thus supporting the acquirement of up to date technical skills) - development and revision of education programmes by the higher education institution's and based on qualifications standards, described in terms of learning outcomes and in line with current and future labour market needs	<b>direct staff cost</b> - employees of beneficiary/partner institutions in charge of implementing an operation (the hourly rate will be calculated by dividing the latest documented annual gross employment costs by 1 720 hours) <b>flat rate for indirect costs</b> - up to 15% of direct staff costs)	<b>Staff costs</b> - costs deriving from an agreement between employer and employee or service contracts for external staff (provided that these costs are clearly identifiable) <b>Indirect costs</b> - administrative expenses, management costs - rent of premisses, consumable costs; heating, electricity, telephone, water	Combination of methods	Yes	/	Hrvoje Bakić, e-mail: hrvoje.bakic@mzos.hr	Hrvoje Bakić, e-mail: hrvoje.bakic@mzos.hr
flat rate based on existing methods and corresponding rates for a similar type of												
flat rate financing (max. 40 % of eligible direct staff costs), Article 14 (2) ESF Regulation												
standard scale of unit costs, Article 67 (1)(b) CPR												
lump sums, Article 67 (1)(c) CPR												

Period 2014 - 2020 : SCO in use

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the	Contact details (name of contact person, email, weblink)	Example
flat rate for financing indirect costs (max. 25 % of direct costs), Article 68 (1)(a) CPR												
2 flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 68 (1)(b) CPR	"Efficient Human Resources" European Social Fund 2014-2020	Ministry of Labour and Pension System / Ministry of Science and Education	10.III Enhancing equal access to lifelong learning for all age groups 9V Promoting social entrepreneurship and vocational integration of social entrepreneurship	state or public entities, schools, adult education institutions; social enterprises	Primary and secondary education. The operation aimed to support education of gifted pupils/students <b>List of activities:</b> - strengthening competencies of teachers in the field of recognizing and supporting gifted students - development and implementation of individualized programs and new methods/forms of teaching - implementation of extra curricular activities for gifted students Activities: Increasing capacities of employees of social entrepreneurship through education and training programmes	<b>direct staff cost</b> - employees of beneficiary/partner institutions in charge of implementing an operation (the hourly rate will be calculated by dividing the latest documented annual gross employment costs by 1 720 hours) <b>flat rate for indirect costs</b> - up to 15% of direct staff costs)	<b>Staff costs</b> - costs deriving from an agreement between employer and employee or service contracts for external staff (provided that these costs are clearly identifiable) <b>Indirect costs</b> - administrative expenses, management costs - rent of premisses, consumable costs; heating, electricity, telephone, water	Combination of methods	Yes	/	Hrvoje Bakić, e-mail: hrvoje.bakic@mzos.hr	
flat rate based on existing methods and corresponding rates for a similar type of operation and beneficiary, Article 68 (1)(c) CPR												
flat rate financing (max. 40 % of eligible direct staff costs), Article 14 (2) ESF Regulation												
standard scale of unit costs, Article 67 (1)(b) CPR												
lump sums, Article 67 (1)(c) CPR												

Notes:  
\* Please specify in which priority axis or call the type of SCO was/is to be used, if within all the OP, just state it.  
\*\* Please specify what type of beneficiaries used/use/are expected to use the SCO - i.e. state or public entities, private firms, NGOs, schools etc.  
\*\*\* For example: employment services, childcare facilities, professional training of employees, primary education etc.  
\*\*\*\* For flat rate: please indicate the percentage and what direct costs are, for unit costs and lump sums; please give a list of units/lump sums; another important informations  
\*\*\*\*\*Please indicate all categories of costs e.g. staff costs, participants costs, travel/ accomodation cost, overheads etc.

Use of SCO in ESF

<b>Member State:</b>	<b>France - Region Nouvelle-Aquitaine</b>
<b>Contact details (name of contact person, email):</b>	Tatiana TKACZUK-VOULTOURY - tatiana.tkaczuk@nouvelle-aquitaine.fr

Period 2007-2013: SCO in use

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)	
1	flat rate for financing indirect costs (max. 20 % of direct costs), Article 11 (3)(b)(i) ESF Regulation	National operational programme	national managing authority / Region Aquitaine = intermediate body	Whole OP	all beneficiaries, except those listed in the national legal framework (certain training institutions, some local employment services)	Operations comprising indirect costs. The operation's expenses must remain under 500,000€ / year.	The flat rate based on direct costs (staff costs, operating costs and participants' cost declared as real costs). External services are not included in the flat rate's basis. These services are direct costs and declared as real costs.	Indirect costs (see French definitions)	Combination compulsory : in an operation, only indirect costs are calculated using this SCO. The other costs (eg. Staff costs) are real costs. An operation's costs cannot be made of indirect costs only.	Yes but the external services cost are not included in the flat rate basis	yes	see French method	
	standard scale of unit costs, Article 11 (3)(b)(ii) ESF Regulation	no											
	lump sums, Article 11 (3)(b)(iii) ESF Regulation	no											

Period 2014 - 2020: SCO in consideration

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services	Basis for reimbursement linked to an operation	Calculation methods and data source	(name of contact person, email,
NONE												

Period 2014 - 2020 : SCO in use

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)
2	flat rate for financing indirect costs (max. 25 % of direct costs), Article 68 (1)(a) CPR	regional OP for Aquitaine	managing authority (Region Nouvelle-Aquitaine)	Axis 2 : improving access to employment for Aquitaine people through lifelong learning and business creation	all beneficiaries	Operations comprising indirect costs. The total amount of the operation's expenses must remain under 500,000€.	The flat rate based on direct costs (staff costs, operating costs and participants' cost declared as real costs). External services are not included in the flat rate's basis. These services are direct costs and declared as real costs.	Indirect costs (see French definitions)	Combination compulsory : in an operation, only indirect costs are calculated using this SCO. The other costs (eg. Staff costs) are real costs. An operation's costs cannot be made of indirect costs only.	Yes but the external services cost are not included in the flat rate basis	yes	Application of a 2007/13 Method adopted by the Commission
3		regional OP for Poitou-Charentes	managing authority (Region Nouvelle-Aquitaine)	Axis 7 : developing human resources and Axis 6 : supporting the creation or transfer of activities and the transfer of companies	all beneficiaries	All types of operations : training, support for creation of activity, advisory services for business creation	The flat rate based on direct costs (staff costs, operating costs and participants' cost declared as real costs). External services are not included in the flat rate's basis. These services are direct costs and declared as real costs.	Indirect costs (see French definitions)	Combination compulsory : in an operation, only indirect costs are calculated using this SCO. The other costs (eg. Staff costs) are real costs. An operation's costs cannot be made of indirect costs only.	Yes but the external services cost are not included in the flat rate basis	yes	Application of a 2007/13 Method adopted by the Commission
4	flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 68 (1)(b) CPR	regional OP for Aquitaine	managing authority (Region Nouvelle-Aquitaine)	Axis 2 : improving access to employment for Aquitaine people through lifelong learning and business creation	all beneficiaries	platforms of orientation comprising indirect costs.	Flat rate of max 15% based on direct staff costs	Indirect costs (see French definitions)	Combination compulsory : in an operation, only indirect costs are calculated using this SCO. The other costs (eg. Staff costs) are real costs. An operation's costs cannot be made of indirect costs only.	yes	yes	no requirement
5		regional OP for Poitou-Charentes	managing authority (Region Nouvelle-Aquitaine)	Axis 7 : developing human resources and Axis 6 : supporting the creation or transfer of activities and the transfer of companies	all beneficiaries	All types of operations	Flat rate of max 15% based on direct staff costs	Indirect costs (see French definitions)	Combination compulsory : in an operation, only indirect costs are calculated using this SCO. The other costs (eg. Staff costs) are real costs. An operation's costs cannot be made of indirect costs only.	yes	yes	no requirement
	flat rate based on existing methods and corresponding rates for a similar type of operation and beneficiary, Article 68 (1)(c) CPR	none	none	none	none	none	none	none	none	none	none	none
6	flat rate financing (max. 40 % of eligible direct staff costs), Article 14 (2) ESF Regulation	regional OP for Aquitaine	managing authority (Region Nouvelle-Aquitaine)	Axis 2 : improving access to employment for Aquitaine people through lifelong learning and business creation	all beneficiaries	training for detainees, apprenticeship, orientation, business creation	Flat rate of max 40% based on direct staff costs. The flat rate of 40% is a maximum. This has been reduced for some types of operation (eg. Training for detainees, the maximum flat rate is 30%, this is based on historical data).	remaining eligible costs	Combination compulsory : in an operation, only the staff costs are real costs and the remaining costs are calculated using this SCO. It is compulsory to have direct staff costs to use this SCO but also to have other costs than staff costs.	yes	yes	no requirement
7		regional OP for Poitou-Charentes	managing authority (Region Nouvelle-Aquitaine)	Axis 7 : developing human resources and Axis 6 : supporting the creation or transfer of activities and the transfer of companies	all beneficiaries	All types of operations : training, support for creation of activity, advisory services for business creation, orientation	Flat rate of max 40% based on direct staff costs	remaining eligible costs	Combination compulsory : in an operation, only the staff costs are real costs and the remaining costs are calculated using this SCO. It is compulsory to have direct staff costs to use this SCO but also to have other costs than staff costs.	yes	yes	no requirement
8	standard scale of unit costs, Article 67 (1)(b) CPR	regional OP for Aquitaine	managing authority (Region Nouvelle-Aquitaine)	Axis 2 : improving access to employment for Aquitaine people through lifelong learning and business creation	all beneficiaries	Support to business creation in agriculture	Standard cost for each kind of advisory service provided for one person. Three different types of advisory service have been defined which a different cost for each. The final eligible costs will be defined at the end of the operation on the basis of real advisory service provided. These will be proved by a document signed by the participant and the beneficiary.	preliminary diagnosis before business creation : 337,5€ / diagnosis economic study of the business : 337,5 € / study post-creation assistance : 225€ FSE / support	SCO only	yes	yes	historical data
9	lump sums, Article 67 (1)(c) CPR	regional OP for Aquitaine	managing authority (Region Nouvelle-Aquitaine)	Axis 2 : improving access to employment for Aquitaine people through lifelong learning and business creation	all beneficiaries	support to micro-projets in the social and solidarity economy	A lump sum has been defined. It will be paid at the end of the operation if a job or more is created by the beneficiary	Lump sum = 16 000€	SCO only	yes	yes	historical data

Notes:

\* Please specify in which priority axis or call the type of SCO was/is to be used, if within all the OP, just state it.

\*\* Please specify what type of beneficiaries used/are expected to use the SCO - i.e. state or public entities, private firms, NGOs, schools etc.

\*\*\* For example: employment services, childcare facilities, professional training of employees, primary education etc.

\*\*\*\* For flat rate: please indicate the percentage and what direct costs are, for unit costs and lump sums: please give a list of units/lump sums; another important informations

\*\*\*\*\*Please indicate all categories of costs e.g. staff costs, participants costs, travel/ accommodation cost, overheads etc.

Use of SCO in ESF													
Member State:	FRANCE												
Contact details (name of contact person, email):	annabelle.kargl@emploi.gouv.fr ; alice.chonik@emploi.gouv.fr												
Period 2007-2013: SCO in use													
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)	Example
1	National operational programme	national managing authority (Ministry of Employment) and all intermediary bodies	whole OP	all beneficiaries, except those listed in the national legal framework (certain training institutions, some local employment services)	Operations comprising indirect costs. The operation's expenses must remain under 500,000€ / year.	The flat rate based on direct costs (staff costs, operating costs and participants' cost declared as real costs). External services are not included in the flat rate's basis. These services are direct costs and declared as real costs.	Indirect costs (see French definitions)	Combination compulsory : in an operation, only indirect costs are calculated using this SCO. The other costs (eg. Staff costs) are real costs. An operation's costs cannot be made of indirect costs only.	Y	Y	Study based on historical data based on a sample of ESF operations. The indirect costs were compared to the direct costs, in order to determine the 20% rate.		
Period 2014 - 2020: SCO in consideration													
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)	Example
2	National operational programme for Employment and Inclusion	national managing authority (Ministry of Employment) and all intermediary bodies	National operational programme, Axis 3 :Fighting poverty and promoting social inclusion	Ateliers et chantiers d'insertion (non profit organisations, founded on the purpose of offering 4 to 24-months employment contracts to long-term unemployed people.)	Employment, training and counselling costs of long-term unemployed people	standard cost for 1 participant (long term unemployed people who signed an employment contract with the no profit organisation in order to engage in a pathway to work = occupational integration)	employment costs + training costs	SCO only	N	N	Calculation method : (average amount of eligible expenditure - the average amount of revenues ) / number of participants = average costs of 1 participant. Source : historical data provided by the beneficiaries' accounting documents for 2011, 2012, 2013)		
Period 2014 - 2020 : SCO in use													
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)	Example
3	National operational programme for employment and inclusion + Youth Employment Initiative	national managing authority (Ministry of Employment) and all intermediary bodies	whole OP	All beneficiaries	Operations comprising indirect costs. The total amount of the operation's expenses must remain under 500,000€.	The flat rate based on direct costs (staff costs, operating costs and participants' cost declared as real costs). External services are not included in the flat rate's basis. These services are direct costs and declared as real costs.	Indirect costs (see French definitions)	Combination compulsory : in an operation, only indirect costs are calculated using this SCO. The other costs (eg. Staff costs) are real costs. An operation's costs cannot be made of indirect costs only.	Y	Y	2007-2013 study still valid as long as the conditions set out in this study are met (see L 7).		
4	National operational programme for employment and inclusion + Youth Employment Initiative	national managing authority (Ministry of Employment) and all intermediary bodies	whole OP	All beneficiaries	All types of operations	see CPR	Indirect costs (see French definitions)				No method needed		
5	National operational programme for employment and inclusion + Youth Employment Initiative	national managing authority (Ministry of Employment) and all intermediary bodies	whole OP	All beneficiaries	All types of operations	see ESF regulation. The French authorities decided to apply a 40% fixed flat rate (equal treatment of the beneficiaries)	The flat rate covers all the remaining costs of an operation.	Combination compulsory	Yes. These costs are covered by the 40% flat rate	Y	No method needed		
6	Youth Employment Initiative only	national managing authority (Ministry of Employment) and all intermediary bodies	Youth Employment Initiative	Ministry of employment (supervises the network of local employment services)	Implementation of the French Youth Guarantee Scheme (bringing young people closer to the labour market) by local employment services	standard cost for 1 young person (NEET) participating in a 12-month programme.	1600 € / year for counselling costs + 2000 € / year financial support for 1 participant	SCO only	N	N	Method for the counselling costs : amount set out in a French decree. Method for the allowance : historical data provided by the beneficiaries (missions locales).		

Notes:

\* Please specify in which priority axis or call the type of SCO was/is to be used, if within all the OP, just state it.

\*\* Please specify what type of beneficiaries used/use/are expected to use the SCO - i.e. state or public entities, private firms, NGOs, schools etc.

\*\*\* For example: employment services, childcare facilities, professional training of employees, primary education etc.

\*\*\*\* For flat rate: please indicate the percentage and what direct costs are, for unit costs and lump sums: please give a list of units/lump sums; another important informations

\*\*\*\*\*Please indicate all categories of costs e.g. staff costs, participants costs, travel/ accomodation cost, overheads etc.

Use of SCO in ESF														
Member State:	Finland													
Contact details (name of contact person, email):	Jenni Hyvärinen (jenni.hyvarinen@tem.fi)													
Period 2007-2013: SCO in use														
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries*	Types of operation***	Brief description of SCOs	Types on costs covered by SCOs	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can Projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State and from the Member State to the Commission?	Contact details (name of contact person, email, weblink)	Calculation methods and data source	Example	
1	flat rate for financing indirect costs (max. 20 % of direct costs), Article 11 (3)(b)(i) ESF Regulation	All OPs (ESF OP for mainland Finland, ERDF Ops for Southern, Western, Eastern and Northern Finland)	All	All except technical support	All	All operations funded on the basis of act 1652/2009 except technical support, operations implemented by public procurement, operations that do not include personnel costs (not applied to operations funded on the basis of acts 688/2001 and 1336/2006).	17 % flat rate of eligible direct staff costs.	Travel costs, costs of the project steering committee, office costs, equipment for the project staff, financial management services, other shared support services and other indirect costs.	Comination of real costs and SCOs	Yes. They are included in the "other direct costs" that are not the basis for flat rate calculation (flat rate is calculated based on direct staff costs only).	The same.	Jenni Hyvärinen (jenni.hyvarinen@tem.fi)	Method: Statistical analysis of historical data of ESF projects in the programming period 2007-13. Data source: SF database EURA 2007 and project accounting data and other project documentation from the IBs. Method was approved by the EC.	Direct staff costs: 100 000 € Other direct costs: e.g. outsourced services, small purchases: 20 000 € Flat rate 17 %: 17 000 €
	standard scale of unit costs, Article 11 (3)(b)(ii) ESF Regulation	Not in use												
2	lump sums, Article 11 (3)(b)(iii) ESF Regulation	All OPs (ESF OP for mainland Finland, ERDF Ops for Southern, Western, Eastern and Northern Finland)	All	All except technical support	All	All operations funded on the basis of act 1652/2009 except technical support, operations implemented as public procurement, operations including labour policy instruments and instruments defined in act (971/2004) (not applied to operations funded on the basis of acts 688/2001 and 1336/2006).	Intermediate body makes the decision based on draft budget of the project. Costs that can be included in the draft budget are defined in the national eligibility act.	All costs of the project (e.g. staff, travel, external services, other)	Only by SCO.	Yes.	The same.	Jenni Hyvärinen (jenni.hyvarinen@tem.fi)	Method: Draft budget + documents to justify all the costs in the draft detailed budget (for example pay rolls from previous year and price comparison). The IB has to make additional comparisons for example to similar projects. The basis of the method is set and the costs that can be included in the draft budget are defined in the national eligibility act. Elements needed to specify the lump sums are explained in advance to the applicants in the calls for proposals. Lump sum is determined in the document setting out the conditions for support.	Lump sum projects can be for example feasibility studies (before starting a wider project), events and other small projects.
Period 2014 - 2020: SCO in consideration														
NONE														
Period 2014 - 2020 : SCO in use														
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries*	Types of operation***	Brief description of SCOs	Types on costs covered by SCOs	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can Projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State and from the Member State to the Commission?	Contact details (name of contact person, email, weblink)	Calculation methods and data source	Example	
3	flat rate for financing indirect costs (max. 25 % of direct costs), Article 68 (1)(a) CPR	Sustainable growth and jobs 2014 - 2020 - Finland's structural funds programme	All	ESF priority axes (3, 4, 5) excluding technical support	All	All except technical support, operations not including staff costs, operations including labour policy instruments as defined in act (916/2012)	17 % flat rate of eligible direct staff costs.	Travel costs, costs of the project steering committee, office costs, equipment for the project staff, financial management services, other shared support services and other indirect costs.	Comination of real costs and SCOs.	Yes. They are included in the "other direct costs" that are not the basis for flat rate calculation (flat rate is calculated based on direct staff costs only).	The same.	Jenni Hyvärinen (jenni.hyvarinen@tem.fi)	Calculation method established in the programming period 2007-13 and approved by the EC (explained above).	Direct staff costs: 100 000 € Other direct costs: e.g. outsourced services, small purchases: 20 000 € Flat rate 17 %: 17 000 €
4	flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 68 (1)(b) CPR	Sustainable growth and jobs 2014 - 2020 - Finland's structural funds programme	All	ESF priority axes (3, 4, 5) excluding technical support	All	All except technical support, operations not including staff costs, operations including labour policy instruments as defined in act (916/2012)	15 % flat rate of eligible direct staff costs. The only difference compared the flat rate 17 % scheme is that travel costs are accepted as direct costs. This SCO is intended for projects including high travel costs with good reason.	Costs of the project steering committee, office costs, equipment for the project staff, financial management services, other shared support services and other indirect costs.	Comination of real costs and SCOs.	Yes. They are included in the "other direct costs" that are not the basis for flat rate calculation (flat rate is calculated based on direct staff costs only).	The same.	Jenni Hyvärinen (jenni.hyvarinen@tem.fi)	Calculation method is not needed according to CPR art. 68.	Direct staff costs: 100 000 € Other direct costs: e.g. outsourced services, small purchases, travel: 30 000 € Flat rate 15 %: 15 000 €
	flat rate based on existing methods and corresponding rates for a similar type of operation and beneficiary, Article 68 (1)(c) CPR													
5	flat rate financing (max. 40 % of eligible direct staff costs), Article 14 (2) ESF Regulation	Sustainable growth and jobs 2014 - 2020 - Finland's structural funds programme	All	ESF priority axes (3, 4, 5) excluding technical support	All	All except technical support, operations not including staff costs, operations including labour policy instruments as defined in act (916/2012)	40 % flat rate of eligible direct staff costs covering all other costs of the the project.	All other costs except direct staff costs.	Comination of real costs (= staff costs) and SCOs.	Yes.	The same.	Jenni Hyvärinen (jenni.hyvarinen@tem.fi)	Calculation method is not needed according to ESF Regulation art. 14.	Direct staff costs: 100 000 € Flat rate 40 %: 40 000 € Total costs: 140 000 €
6	standard scale of unit costs, Article 67 (1)(b) CPR	Sustainable growth and jobs 2014 - 2020 - Finland's structural funds programme	All	ESF priority axes (3, 4, 5) excluding technical support	All	Operations including costs as defined in regulation (1304/2013) art 13.5	Project participant salary costs are calculated using SSUC based on national statistics (participant salary costs are not reimbursed for the beneficiary but are included as part of the public co-financing of the project).	Project participant salary costs.	Comination of real costs (= staff costs) and SCOs.	Yes.	The calculation method is the same. However, participant salary costs are not reimbursed for the beneficiary but are included as part of the co-financing of the project.	Jenni Hyvärinen (jenni.hyvarinen@tem.fi)	Calculation method: Statistical data Data source: Statistics Finland	
7	lump sums, Article 67 (1)(c) CPR	Sustainable growth and jobs 2014 - 2020 - Finland's structural funds programme	All	ESF priority axes (3, 4, 5) excluding technical support	All	All except technical support, operations including labour policy instruments as defined in act (916/2012)	The intermediate body makes the decision based on draft budget of the project. Costs that can be included in the draft budget are defined in the national eligibility act.	All costs of the project (e.g. staff, travel, external services, other)	Only by SCO.	Yes.	The same.	Jenni Hyvärinen (jenni.hyvarinen@tem.fi)	Method: Draft budget + documents to justify all the costs in the draft detailed budget (for example pay rolls from previous year and price comparison). When forming the draft budget 15 % flat rate of the eligible direct staff costs can be used to calculate the indirect costs of the project inside the draft budget. The IB has to make additional comparisons for example to similar projects. The basis of the method is set and the costs that can be included in the draft budget are defined in the national eligibility act. Elements needed to specify the lump sums are explained in advance to the applicants in the calls for proposals. Lump sum is determined in the document setting out the conditions for support.	Lump sum projects can be for example feasibility studies (before starting a wider project), events and other small projects.

Notes:

\* Please specify in which priority axis or call the type of SCO was/is to be used, if within all the OP, just state it.

\*\* Please specify what type of beneficiaries used/are expected to use the SCO - i.e. state or public entities, private firms, NGOs, schools etc.

\*\*\* For example: employment services, childcare facilities, professional training of employees, primary education etc.

<b>Member State:</b>		<b>SPAIN</b>
<b>Contact details (name of contact person, email):</b>		ESF MANAGING AUTHORITY (unidadadministradorafse@meys.es; anabelen.sanz@meys.es); Belén Sanz

Period 2007-2013:													
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)	
1	flat rate for financing indirect costs (max. 20 % of direct costs), Article 11 (3)(b)(i) ESF Regulation	Regional OP Canarias	IB Canarias	Priority axis 1 and 2	Privates bodies, ONGs	Inclusion pathways: Guidance actions, counselling; social mediation services	Up to 20% based on a calculation method	direct and indirect cost	No		Yes	Calculation method based on verified historical data	
2		Regional OP Cataluña	IB Cataluña	Priority axis 1	Privates and public bodies and ONGs	Training actions (courses)	Up to 20% based on a calculation method	direct and indirect cost	No		Yes	Calculation method based on verified historical data	
3	standard scale of unit costs, Article 11 (3)(b)(ii) ESF Regulation	Regional OP Galicia	IB Galicia	Priority axis 3	Public bodies	Formal Education	standar Scale of unit cost: the unit: hourly staff cost (teachers)	Salaries	No	No	Yes	Calculation method based on objective information	
4		Regional OP Castilla la Mancha	IB Castilla la Mancha	Priority axis 3,	Public bodies	Formal Education	standar Scale of unit cost: the unit: hourly staff cost (teachers)	Salaries	No	No	Yes	Calculation method based on objective information	
5		Regional OP Andalucía	IB Andalucía	Priority axis 3,	Public bodies	Formal Education	standar Scale of unit cost: the unit: hourly staff cost (teachers)	Salaries	No	No	Yes	Calculation method based on objective information	
6		Regional OP Valencia	IB Valencia	Priority axis 3	Public bodies	Formal Education	standar Scale of unit cost: the unit: hourly staff cost (teachers)	Salaries	No	No	Yes	Calculation method based on objective information	
7		Regional OP Valencia	IB Valencia	Priority axis 1	Public bodies	Counsellors	standar Scale of unit cost: the unit: hourly staff cost (counsellors)	Salaries	No	No	Yes	Calculation method based on objective information	
Lump sums, Article 11 (3)(b)(iii) ESF Regulation													

**NOTE: DATA COLLECTED FROM 2007-2013 PERIOD**

Period 2014 - 2020: SCO in consideration												
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)
	flat rate for financing indirect costs (max. 25 % of direct costs), Article 68 (1)(a) CPR											
	flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 68 (1)(b) CPR	<p>In relation with Period 2014 – 2020 SCO in consideration and Period 2014 - 2020 From ESF Spanish Managing Authority and in order to be understood how and why this information has to be fulfilled like it has been done, we have to consider:  <b>There are some compulsory justification systems to be implemented for the operations under ESF:</b>  <b>1) Indirect costs will be justified through any SCO (no matter which one)</b>  <b>- All the bodies affected (intermediated bodies, public and privates beneficiaries', ONGs)</b>  <b>- All the Operational Programmes affected.</b>  <b>2) Costs implemented under Youth Employment Operational Programme and Social Inclusion Operational Programme has to be justified through any SCO (no matter which one).</b>  <b>- Beneficiaries affected: non profit bodies</b></p>										
	flat rate based on existing methods and corresponding rates for a similar type of operation and beneficiary, Article 68 (1)(c) CPR											
	flat rate financing (max. 40 % of eligible direct staff costs), Article 14 (2) ESF Regulation											
	standard scale of unit costs, Article 67 (1)(b) CPR											
	lump sums, Article 67 (1)(c) CPR											

**NOTE: DATA COLLECT FROM IBs**

Period 2014 - 2020 : SCO in use												
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)
	flat rate for financing indirect costs (max. 25 % of direct costs), Article 68 (1)(a) CPR											
8	flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 68 (1)(b) CPR	POEJ		5	* NGO'S * SEMI-PUBLIC ENTITY	* Professional training of NEET's * Occupational guidance of NEET's * On the job training for NEET's	* Utilities * Office supplies * Advertising * Coordination * Administration costs	Yes	Yes		Forecast/Historical data	
9		POISES			* NGO'S * SEMI-PUBLIC ENTITY	* Professional training * Insertion itineraries	* Utilities * Office supplies * Advertising * Coordination * Administration costs	No	Yes		Forecast	
	flat rate based on existing methods and corresponding rates for a similar type of operation and beneficiary, Article 68 (1)(c) CPR											
10	flat rate financing (max. 40 % of eligible direct staff costs), Article 14 (2) ESF Regulation	POEJ		5	* NGO'S * SEMI-PUBLIC ENTITY	* Professional training of NEET's * Occupational guidance of NEET's	* Utilities * Office supplies * Advertising * Coordination * Administration costs * Teaching materials * Allowances & grants * Rents * Professional services	No	Yes		Forecast	
11		POISES			* NGO'S * SEMI-PUBLIC ENTITY	* Professional training * Insertion itineraries * Campaigns on gender equality	* Utilities * Office supplies * Advertising * Coordination * Administration costs * Teaching materials * Allowances & grants * Rents * Professional services	No	Yes		Forecast	
	standard scale of unit costs, Article 67 (1)(b) CPR	POEJ				* On the job training for NEET's		Yes	Yes		Forecast/Historical data	
13		POISES				* Professional training & work placement		NO	Yes		Historical data	
	lump sums, Article 67 (1)(c) CPR											

**NOTE: DATA COLLECT FROM MANAGING AUTHORITY BENEFICIARIES (call for proposal)**

Notes:  
\* Please specify in which priority axis or call the type of SCO was/is to be used, if i within all the OP, just state it.  
\*\* Please specify what type of beneficiaries used/are expected to use the SCO - i.e. state or public entities, private firms, NGOs, schools etc.  
\*\*\* For example: employment services, childcare facilities, professional training of employees, primary education etc.  
\*\*\*\* For flat rate: please indicate the percentage and what direct costs are, for unit costs and lump sums: please give a list of units/lump sums; another important informations  
\*\*\*\*\*Please indicate all categories of costs e.g. staff costs, participants costs, travel/ accomodation cost, overheads etc.



Use of SCO in ESF															
Member State:		GREECE													
Contact details (Name of contact person, email):		Anastasia Arvaniti													
Period 2007-2013: SCOs in Use															
		OP	MA/Intermediate body	Priority axis/Call*	Call of Proposal - Title of Action	Beneficiary Body	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the Member State to the Commission?	Contact details (name of contact person, email, weblink)	Example
1		Public Reform 2007-2013	Managing Authority of the Operational Programme "Public Sector Reform 2014-2020"		Actions for education and training for the HR development in the public sector	National Center for Public Administration and Local & Regional Administration	State	Vocational training of civil servants	10,6% of total direct costs	SOFTWARE ACQUISITIONS FOR THE SUPPORT OF TRAINING & EDUCATION SYSTEM SUPPORT SERVICES, TELECOMMUNICATIONS - INTERNET POST SERVICES REPAIRS, MAINTENANCE OF BUILDINGS LOCAL NETWORKS- FIRE UPGRADES, IT UPGRADING, ELECTRICITY, NATURAL GAS, WATER, SEWAGE, FIRE SECURITY SYSTEM, TRANSPORT EXPENSES (FUEL-LUBRICANTS-TOLLS) FOR THE TRANSPORTATION MEANS	Combination	Yes	Yes	Ellina Dimitriou, eldimetriou@mou.gr Anastasia Arvaniti a.arvaniti@mneec.gr	
2		Public Reform 2007-2013	Managing Authority of the Operational Programme "Public Sector Reform 2014-2020"		Actions for education and training for the HR development in the public sector	National Center for Public Administration and Local & Regional Administration	State	Pre-entry education for candidate civil servants	6% of total direct costs	SOFTWARE ACQUISITIONS FOR THE SUPPORT OF TRAINING & EDUCATION SYSTEM SUPPORT SERVICES, TELECOMMUNICATIONS - INTERNET POST SERVICES REPAIRS, MAINTENANCE OF BUILDINGS LOCAL NETWORKS- FIRE UPGRADES, IT UPGRADING, ELECTRICITY, NATURAL GAS, WATER, SEWAGE, FIRE SECURITY SYSTEM, TRANSPORT EXPENSES (FUEL-LUBRICANTS-TOLLS) FOR THE TRANSPORTATION MEANS	Combination	Yes	Yes	Ellina Dimitriou, eldimetriou@mou.gr Anastasia Arvaniti a.arvaniti@mneec.gr	
3		Life Long Learning 2007-2013	Managing Authority of the Operational Programme "Life long learning 2007-2013"		All call for proposal to HEI's	Higher Education Institutes (HEI's)	Public entities	All types of operations under the OP implemented by HEI's	9% of total direct costs (management costs) + 8% of total direct costs (for other operational costs, when operations are implemented in the premises of the HEI)	Salaries of administration personnel, Fees for experts (legal, IT, other financial services including chartered accountants), Telephone-Post Rents Repair - Maintenance of equipment Cleaning, Security services Water supply- electricity Transportation Travelling expenses Subscriptions - Contributions Stationery and other consumables Heating Publication expenses Depreciation of buildings/ building installations/ furniture and other equipment/ intangible assets	Combination	Yes	Yes	Anastasia Arvaniti a.arvaniti@mneec.gr	
4								Mental Health Centres (Without Beds)	6% of total direct costs	Operating costs (water, sanitation, heating (oil, gas), consumption of electricity, telecommunications, internet, postage, fire insurance) Consumable goods (stationery, printing materials, brochures and other expenditures for the administrative function of the units) Accommodation - Reception costs (experts fees, trainers fees, travel and accommodation costs where necessary, training / education material, rooms and supervisory equipment rental, half-board costs, promotional and advertising costs, stationery)	Combination	Yes	Yes	Anastasia Arvaniti a.arvaniti@mneec.gr	
5								Mobile Mental Health Units	6% of total direct costs	Operating costs (water, sanitation, heating (oil, gas), consumption of electricity, telecommunications, internet, postage, fire insurance) Consumable goods (stationery, printing materials, brochures and other expenditures for the administrative function of the units) Accommodation - Reception costs (experts fees, trainers fees, travel and accommodation costs where necessary, training / education material, rooms and supervisory equipment rental, half-board costs, promotional and advertising costs, stationery)	Combination	Yes	Yes	Anastasia Arvaniti a.arvaniti@mneec.gr	
6					Development and functioning of boarding houses and apartments aiming at the psycho-social rehabilitation - Prevention of new chronic cases - Rehabilitation of people with mental health disorders who live in the community or in rehabilitation centres.			Day Centres - Day Hospitals	11,5% of total direct costs	Operating costs (water, sanitation, heating (oil, gas), consumption of electricity, telecommunications, internet, postage, fire insurance) Consumable goods (stationery, printing materials, brochures and other expenditures for the administrative function of the units) Accommodation - Reception costs (experts fees, trainers fees, travel and accommodation costs where necessary, training / education material, rooms and supervisory equipment rental, half-board costs, promotional and advertising costs, stationery)	Combination	Yes	Yes	Anastasia Arvaniti a.arvaniti@mneec.gr	
7	Flat rate for financing indirect costs (max. 20% of direct costs), Article 11 (3)(b)(i) ESF Regulation			Thematic Objective 5 Reform of the Mental Health Sector	Development and operation of Mental Health Centres, Mobile mental health units, Day Centres, Limited Liability Social Cooperatives, Psychiatric Departments.		Legal Entities under Private Law or Public Law with statutory competences in the field of mental health	Hostels and Boarding Houses	16% of total direct costs	Operating costs (water, sanitation, heating (oil, gas), consumption of electricity, telecommunications, internet, postage, fire insurance) Consumable goods (stationery, printing materials, brochures and other expenditures for the administrative function of the units) Accommodation - Reception costs (experts fees, trainers fees, travel and accommodation costs where necessary, training / education material, rooms and supervisory equipment rental, half-board costs, promotional and advertising costs, stationery)	Combination	Yes	Yes	Anastasia Arvaniti a.arvaniti@mneec.gr	
8			EITYKA Special Service in the Ministry of Health & Welfare		Training of mental health professionals and staff of other fields with aim to ensure the continuous care, the transformation of Psychiatric Hospitals and the complete coverage of the care needs in community centres.			Sheltered Apartments	16% of total direct costs	Operating costs (water, sanitation, heating (oil, gas), consumption of electricity, telecommunications, internet, postage, fire insurance) Accommodation - Reception costs (experts fees, trainers fees, travel and accommodation costs where necessary, training / education material, rooms and supervisory equipment rental, half-board costs, promotional and advertising costs, stationery)	Combination	Yes	Yes	Anastasia Arvaniti a.arvaniti@mneec.gr	
9		Human Resources Development 2007-2013				Multiple Beneficiaries		Training of Mental Health Professionals and staff of other fields	8% of total direct costs	Staff costs (Administration - Finance Manager, Training Officer responsible for the general educational process of the VTC, other supporting staff), Maintenance of buildings - equipment including cleaning costs and costs for cleaning materials, Operating costs (water, sanitation, heating, electricity, telecommunications, internet), Renting of structures (of the VTC) Depreciation costs Consumables (training material consumables)	Combination	Yes	Yes	Anastasia Arvaniti a.arvaniti@mneec.gr	
10								Limited Liability Social Cooperatives	8% of total direct costs	Consumable goods (stationery, printing materials, brochures) Operating costs (water, sanitation, heating (oil, gas), electricity, telecommunications, internet, postage, fire insurance, , travel expenditure for staff and collaborators (third parties) as well as for accompanying patients to the structure's activities and workshops - events.) Living costs (clothing, shoes, pajamas, underwear, medicines and health equipment (syringes, needles, first aid material, antiseptic, gloves, underpads, pampers, sunscreen), food, ingredients for food preparation, ready meals, snacks, sweets, soft drinks)	Combination	Yes	Yes	Anastasia Arvaniti a.arvaniti@mneec.gr	
11				Thematic Objective 5 Prevention and fight against the social exclusion of vulnerable social groups	Development and functioning of Supported Living Homes		Legal Entities under Private Law or Public Law with statutory competences in the field of welfare	Supported Living Homes	9% of total direct costs	Consumable goods (purchase of stationery, printing materials, brochures), Accommodation - Reception costs (costs for planned training and expertise acquaintance activities for the permanent staff (experts fees, trainers fees, travel and accommodation costs where necessary, training / education material, as well as rooms and supervisory equipment rental, half-board costs, promotional and advertising costs, stationery), Operating Costs (water, sanitation, heating (oil, gas), consumption of electricity, telecommunications, internet, postage, fire insurance) Activities Costs (purchase of psychometric tests, educational material and material for	Combination	Yes	Yes	Anastasia Arvaniti a.arvaniti@mneec.gr	

		OP	MA/Intermediate body	Priority axis/Call*	Call of Proposal - Title of Action	Beneficiary Body	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the Member State as from the Member State to the Commission?	Contact details (name of contact person, email, weblink)	Example
12			Managing Authority of the Operational Programme: "Human Resources Development 2007-2013"	Preventing and combating the social exclusion of vulnerable groups of the Priority Axis 4.1, 4.2 and 4.3.	Local Actions for Social Inclusion of vulnerable groups		Development Partnerships- Private law consortium body with partners a) public entities, b) public bodies and enterprises, c) Developmental Organisations under the supervision of local authorities, d) profit and non-profit private entities, e) trade unions and employers' organizations.	Studies, Researches & Tools development, Networking, Information/sensitisation activities, project coordination, training counseling & support	20% of total direct costs for Non-profit associations Profit private entities 15% of total direct costs for Public entities Non-profit private entities	For each type of activity a different set of indirect costs are eligible. Common types of indirect costs are Travel expenses, Subscriptions to magazines and newspapers Stationery, materials and costs for multiple printing of invitations, posters, materials for seminars and other events, Materials of immediate consumption for the infrastructures of the project partners (fuel and other heating materials, cleaning materials, pharmacy, etc.) Depreciation costs for Buildings - Building Installations - Engineering Works - technical equipment - electronic equipment - Furniture and office machines - Computers - Software - Telecommunications equipment where the project activities take place	Combination	Yes	Yes	Anastasia Arvaniti a.arvaniti@mneec.gr	
13	Standard scale of unit costs, Article 11 (3)(b)(ii) ESF Regulation since 2013	European Social Fund (ESF)	All the Operational Programms of 2007-2013 period	All Ops	Every Call that covers staff costs		Various types of beneficiaries	All operations that involve staff costs	Unit cost for calculating staff costs related to the implementation of an operation, The hourly staff cost is calculated by dividing the latest documented annual gross employment cost for a specific person with 1680 hours or the equivalent. Obligatory use except for staff working fully on the project or for a predetermined % of its working hours.	Employment costs including social security expenses	Combination of Real Costs (other direct costs except direct staff costs) + unit cost for direct staff costs + SCOs for indirect costs in case there was an approved method or real costs for all other (direct or indirect) costs	Yes but SCOs will not apply for the part of the project implemented through public procurement of works, goods or services	Yes	Anastasia Arvaniti a.arvaniti@mneec.gr	
	Lump sums, Article 11 (3)(b) (ii) ESF Regulation														
<b>Period 2014 - 2020: SCOs In Consideration</b>															
		OP	MA/Intermediate body	Priority axis/Call*	Call of Proposal - Title of Action	Beneficiary Body	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the Member State as from the Member State to the Commission?	Contact details (name of contact person, email, weblink)	Example
	Flat rate for financing indirect costs (max. 25 % of direct costs), Article 68 (1)(a) CPR														
14	Flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 68 (1)(b) CPR	European Social Fund (ESF)	Competitiveness, Entrepreneurship and Innovation 2014-2020	Investment Priority 11	Upgrade functions of public administration to support the business environment and enterprise extroversion	State, Public Entities	General Government entities	Development and implementation of improved organizational operating plans, organizing the implementation of new procedures / responsibilities etc. Develop procedures for certification / standardization of products and services Setting standards for new procedures / functions of the Public Administration or upgrade existing Implementation of action plans	15% of direct staff costs	All indirect costs	Combination of Real Costs (direct costs) and SCOs (flat rate for financing indirect costs)	Yes but SCOs will not apply for the part of the project implemented through public procurement of works, goods or services	Yes	Maria Preventa mpreventa@mou.gr	
<b>Period 2014 - 2020 : SCOs In Use</b>															
	Financial Resource	Operational Programme	MA/Intermediate body	Priority Axis/Call*	Call of Proposal - Title of Action	Beneficiary Body	Types of beneficiaries**/Participants	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by	Can projects using SCOs include external services	Basis for reimbursement linked to an operation	Contact details (name of contact person, email)	Example
15	Type of "SCOs" VOUCHER	European Social Fund (ESF)	Human Resources Development, Education & Life Long Learning 2014 - 2020	Facilitating the access to employment for young people up to 29 years old	A. Voucher for work experience of young people 18-24 years old in private enterprises 05: DQMM465307-V2H B. Voucher for work experience of young people 25-29 years old in private enterprises 06: BMAQ465307-1BE	ESF Actions Implementation Body (Ministry of Labour - Executive Unit)	State	Vocational Training Services & Practical Work Experience Programmes In Private Enterprises	Voucher "Type of Unit Cost"	Covered by Voucher Value/Price: Staff costs, Training Allowances of the Beneficiaries, Travel & Accommodation Cost, Enterprises Remuneration, Other Expenses	Voucher Paid & Real Cost (Documentation of Real Costs are required: e.g. Social Security Contributions, Verification Statements of Paid Training Allowances)		Yes	Emmanouela Kouroussi, emmakour@mou.gr	
16			"Human Resources Development, Education & Life Long Learning 2014-2020"		Harmonisation of Work & Family Life	Hellenic Company for Local Development	Private Law entity	Childcare Services & Facilities	Voucher "Type of Unit Cost"	Covered by Voucher Value/Price: All expenses required for the daily caring of children	Voucher Paid		Yes	Emmanouela Kouroussi, emmakour@mou.gr	
17	Flat rate for financing indirect costs (max. 25 % of direct costs), Article 68 (1)(a) CPR	European Social Fund (ESF)	Public Sector Reform 2014-2020	Thematic Objective 11	Actions for education and training for the HR development in the public sector	National Center for Public Administration and Local & Regional Administration	State, Public Entity	Professional training of civil servants	10,6% flat rate for indirect cost The flat rate has been approved by EU at the PP 2007 - 2013.	All indirect costs	Combination	Yes	Yes	Ellina Dimitriou, eldimetriou@mou.gr	
18		European Social Fund (ESF)	Public Sector Reform 2014-2020	Thematic Objective 11	Actions for education and training for the HR development in the public sector	National Center for Public Administration and Local & Regional Administration	State, Public Entity	Pre-entry education for candidate civil servants	6% flat rate for indirect cost The flat rate has been approved by EU at the PP 2007 - 2013.	All indirect costs	Combination	Yes	Yes	Ellina Dimitriou, eldimetriou@mou.gr	

		OP	MA/Intermediate body	Priority axis/Call	Call of Proposal - Title of Action	Beneficiary Body	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Contact details (name of contact person, email, weblink)	Example					
19	Flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 68 (1)(b) CPR	European Social Fund (ESF)	Human Resources Development, Education & Life Long Learning 2014 - 2020	Managing Authority of the Operational Programme: "Human Resources Development, Education & Life Long Learning 2014-2020"	Improving the quality and efficiency of the educational system and strengthening research and innovation	Development of lifelong learning and improvement of the link education and training and the labour market	030: Lifelong Learning Institutions	General Secretary of Lifelong Learning	Institutions of Lifelong Learning	Education & Lifelong Learning Programmes	15% of direct staff costs	All indirect costs	Combination	Yes	Yes	Anastasia Arvaniti a.arvaniti@mneec.gr				
20											Vocational Training Programmes for Specialised Teachers for students with disabilities	Institution of Educational Policy	State	Education	15% of direct staff costs	All indirect costs	Combination	Yes	Yes	Anastasia Arvaniti a.arvaniti@mneec.gr
21											Educational Programmes for ROMA Children	Executive Unit of Ministry of Education & Universities	State	Education	Percentage of 9% (Indirect Cost) The specific percentage has been approved by EU at the programming period 2007 - 2013 and it is applied only for Universities	All indirect costs	Combination	Yes	Yes	Anastasia Arvaniti a.arvaniti@mneec.gr
22											Educational Programmes for Muslims Children	Executive Unit of Ministry of Education & Universities	State	Education		All indirect costs	Combination	Yes	Yes	Anastasia Arvaniti a.arvaniti@mneec.gr
23											Programmes for Post-Doc Researchers	Universities (AEI & TEI)	Public Entities	Education		All indirect costs	Combination	Yes	Yes	Anastasia Arvaniti a.arvaniti@mneec.gr
24											Programmes of Practical Experience for Graduates of 3rd Education Level	Universities (AEI & TEI)	Public Entities	Education & Practical Experience		All indirect costs	Combination	Yes	Yes	Anastasia Arvaniti a.arvaniti@mneec.gr
25	Flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 68 (1)(b) CPR	European Social Fund (ESF)	Public Sector Reform 2014-2020	Managing Authority of the Operational Programme: "Public Sector Reform 2014-2020"	Thematic Objective 11 (Improvement of the HR management and development in the judicial sector)	Actions for education and training for the HR development (candidate judges and judges)	National School of Judges	Public	Professional training for judges	10,5% of direct staff costs	All indirect costs	Combination	Yes	Yes	Ellina Dimitriou, eldimitriou@mou.gr					
26	Flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 68 (1)(b) CPR	European Social Fund (ESF)	Public Sector Reform 2014-2020	Managing Authority of the Operational Programme: "Public Sector Reform 2014-2020"	Thematic Objective 11 (Improvement of the HR management and development in the judicial sector)	Actions for education and training for the HR development (candidate judges and judges)	National School of Judges	Public	Pre-entry education of candidate judges	15% of direct staff costs	All indirect costs	Combination	Yes	Yes	Ellina Dimitriou, eldimitriou@mou.gr					
27	Flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 68 (1)(b) CPR	European Social Fund (ESF)	Competitiveness, Entrepreneurship and Innovation 2014-2020 (EPAnEK)	Managing Authority of the Operational Programme: "Competitiveness, Entrepreneurship and Innovation 2014-2020"	02. Adaptability of workers, enterprises and the business environment to new developmental requirements	Training and certification of knowledge and skills of workers in the private sector	<ul style="list-style-type: none"> <li>· Scientific, Professional Bodies Public Entities</li> <li>· Institutional Stakeholders</li> <li>· Sector Bodies</li> <li>· Joint Chambers and Business Associations Public Entities</li> <li>· Workers federations entitled to sign Sectoral Collective Labour Agreements</li> <li>· Business Associations</li> </ul>		Professional training of employees in selected specialties	Certification of acquired qualifications / skills	15% of direct staff costs	All indirect costs	Combination of Real Costs (direct costs) and SCOs (flat rate for financing indirect costs)	Yes but SCOs will not apply for the part of the project implemented through public procurement of works, goods or services	Yes	Malia Preventa mpreventa@mou.gr				
28											Interventions for the systematic monitoring and forecasting of changes in the production environment, and support of the development activities and adaptability of companies and workers	<ul style="list-style-type: none"> <li>Institutional Stakeholders:</li> <li>General Confederation of Greek Workers (GSEE) / Labour Institute of GSEE (INE GSEE) ,</li> <li>Hellenic Federation of Enterprises (SEV) / STEGI of Greek Industry SA,</li> <li>Hellenic Confederation of Professionals, Craftsmen &amp; Merchants (GSEVEE) / Small Enterprises' Institute of GSEVEE (IME GSEVEE),</li> <li>Hellenic Confederation of Commerce &amp; Entrepreneurship (ESEE) / Institute of Commerce and Services ESEE,</li> <li>Greek Tourism Confederation (SETE) / SETE Institute</li> </ul>	research, surveys, strategic development plans, development of digital applications, pilot operation applications, development of methodological tools operation of helpdesk, etc.	15% of direct staff costs	All indirect costs	Combination of Real Costs (direct costs) and SCOs (flat rate for financing indirect costs)	Yes but SCOs will not apply for the part of the project implemented through public procurement of works, goods or services	Yes	Malia Preventa mpreventa@mou.gr	
29	Unit Cost, Article 67(1)(b) and 67(5)©	European Social Fund (ESF)	Human Resources Development, Education & Life Long Learning 2014 - 2020	Managing Authority of the Operational Programme: "Human Resources Development, Education & Life Long Learning 2014-2020"	Thematic objective 9	Day care Centers for people with disabilities	NGOs, other non-profit organisations		Services to people with disabilities	800€/month/person for daily care services	800€/month/person for daily care services Included: cost for all care services + transportation of disable people to and from the Center	only unit cost	Yes	Yes	Emmanouela Kouroussi, emmakour@mou.gr					
	Flat rate based on existing methods and corresponding rates for a similar type of operation and beneficiary, Article 68 (1)(c) CPR																			
30	European Social Fund (ESF)	Human Resources Development, Education & Life Long Learning 2014 - 2020	Managing Authority of the Operational Programme: "Human Resources Development, Education & Life Long Learning 2014-2020"	Improving of employment perspectives and development of Skill of human resources	Vocational Training for unemployed people (29-64 years old) in critical sectors of economy. Programmes lead to the procedure of certification of the obtained skills	ESF Actions Implementation Body (Ministry of Labour - Executive Unit)	Unemployed Persons 29-64 years old.	Vocational Training & Practical Work Experience programmes	Article 14.2/EU Regulation 1304/2013	Staff costs, Training Allowances of the Beneficiaries, Travel & Accommodation Cost, Enterprises Remuneration, Other Expenses	Combination	Yes, public procurement may be included in the 20%		Anastasia Arvaniti a.arvaniti@mneec.gr						

		OP	MA/Intermediate body	Priority axis/Call	Call of Proposal - Title of Action	Beneficiary Body	Types of beneficiaries	Types of operation	Brief description of SCOs	Types of costs covered by SCOs	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Contact details (name of contact person, email, weblink)	Example	
31	Flat rate financing (max. 40 % of eligible direct staff costs), Article 14 (2) ESF Regulation	European Social Fund (ESF)	Human Resources Development, Education & Life Long Learning 2014 - 2020	Managing Authority of the Operational Programme: "Human Resources Development, Education & Life Long Learning 2014-2020"	Improving of employment perspectives and development of Skill of human resources	Public Works programmes (PWP),	ESF Actions Implementation Body (Ministry of Labour - Executive Unit) & OAED (PES) & Diofantos	State PES Private Law Body	Public Works programmes for Unemployed Persons	Article 14.2/EU Regulation 1304/2013	Expenses of the Beneficiary Body of Diofantos who is responsible for the Operation of Electronical Monitoring System	Combination	Yes, public procurement may be included in the 20%		Anastasia Arvaniti a.arvaniti@mneec.gr	
32		European Social Fund (ESF)	13 Regional Operational Programmes	13 ROPs Managing Authorities	Thematic Objective 9	Community Centers	Municipalities		Services to the citizens (Persons below the limit of poverty)	Article 14.2/EU Regulation 1304/2013 direct staff costs + 20% of direct staff costs for all other expenses	Operating costs for the functioning of the center	Combination	Yes, public procurement may be included in the 20%	Yes	Emmanouela Kouroussi, emmakour@mou.gr	
33		European Social Fund (ESF)	13 Regional Operational Programmes	13 ROPs Managing Authorities	Thematic Objective 9	Structures against Poverty (Social groceries Mess Social Pharmacies)	Municipalities		Services to poor citizens (Persons below the limit of poverty) (provision of food, clothes, books etc)	Article 14.2/EU Regulation 1304/2013 direct staff costs + 30% of direct staff costs for all other expenses	Operating costs for the functioning of the center	Combination	Yes, public procurement may be included in the 20%	Yes	Emmanouela Kouroussi, emmakour@mou.gr	
34		European Social Fund (ESF)	13 Regional Operational Programmes	13 ROPs Managing Authorities	Thematic Objective 9	Homeless Centers	Municipalities		Services to poor citizens (Homeless persons)	Article 14.2/EU Regulation 1304/2013 direct staff costs + 30% of direct staff costs for all other expenses	Operating costs for the functioning of the center	Combination	Yes, public procurement may be included in the 30%	Yes	Emmanouela Kouroussi, emmakour@mou.gr	
35		European Social Fund (ESF)	13 Regional Operational Programmes	13 ROPs Managing Authorities	Thematic Objective 9	Elderly Day Care Centers	Municipalities, NGOs		Services to aged citizens (Elderly)	Article 14.2/EU Regulation 1304/2013 direct staff costs + 30% of direct staff costs for all other expenses	Operating costs for the functioning of the center	Combination	Yes, public procurement may be included in the 30%	Yes	Emmanouela Kouroussi, emmakour@mou.gr	
36	Standard scale of unit costs, Articles 67 (1)(b) CPR and 68.2 CPR	European Social Fund (ESF)	All the 17 Operational Programmes of 2014-2020 period	Managing Authorities / IB's of all Operational Programmes	All Ops	Every Call that covers staff costs	Various types of beneficiaries	All operations that involve staff costs	The hourly staff cost is calculated according to Article 68.2 CPR, by dividing the latest documented annual gross employment cost for a specific person with 1720 hours or the equivalent. Obligatory use except for staff working fully on the project or for a predetermined % of its working hours.	Employment costs including social security expenses	Combination of Real Costs (other direct costs except direct staff costs) + unit cost for direct staff costs + SCOs for indirect costs (obligatory) or SCOs for other costs of the project (direct and indirect)	Yes but SCOs will not apply for the part of the project implemented through public procurement of works, goods or services	Yes	Anastasia Arvaniti a.arvaniti@mneec.gr		
Lump sums, Article 67 (1)(c) CPR																

Use of SCO in ESF												
Member State:	ESTONIA											
Contact details (name of contact person, email):												
Period 2007-2013: SCO in use												
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)
flat rate for financing indirect costs (max. 20 % of direct costs), Article 11 (3)(b)(i) ESF Regulation	na											
1	ESF OP for Human Resource Development CCI 2007EE051PO001	1-st level intermediate body - Ministry of Education and Research	PA 1: Lifelong Learning, Measure: Development of Adult Education	vocational education centers	Work- related professional training of employees	Work related trainings for adults in VETs (per training hour per participant)	Based on national method	combination within the project, but certain activity only by SCO	not among the same activity	yes	Historical data from previous years	Ms Maris Ode; e-mail - maris.ode@hm.ee; https://www.hm.ee/en
2	ESF OP for Human Resource Development CCI 2007EE051PO001	1-st level intermediate body - Ministry of Education and Research	PA 1: Lifelong Learning, Measure: Development of Adult Education	NGOs	Non- formal training of employees	Adult training in non-formal training centres (per training hour per participant)	Staff costs, travel costs, general costs.	combination within the project, but certain activity only by SCO	not among the same activity	yes	Historical data from previous years	Ms Maris Ode; e-mail - maris.ode@hm.ee; https://www.hm.ee/en
3	ESF OP for Human Resource Development CCI 2007EE051PO001	1-st level intermediate body - Ministry of Education and Research	PA 2: Developing the Human Resource for RD, measure: Development of research policy and quality of higher education	state or public owned (universities)	professional training for lectures and students	Tuition (training, students training, e-courses), seminar (per training hour per participant)	Training costs (training lecture salary, travel and accommodation costs, project team staff costs, indirect costs (accountancy, electricity etc), training materials)	combination within the project, but certain activity only by SCO	not among the same activity	yes	Historical data from previous years	Ms Maris Ode; e-mail - maris.ode@hm.ee; https://www.hm.ee/en
4					professional training for teachers							
5	ESF OP for Human Resource Development CCI 2007EE051PO001	1-st level intermediate body - Ministry of Education and Research	Priority axes: Developing the Human Resource for RD, measure: "Promoting PhD study and internationalisation" and "Cooperation and innovation between higher education establishments"	state or public owned (universities)	young researchers (master degree and PhD students)	Living expenses	Living expenses	Only by SCO	No	yes	market surveys	Ms Maris Ode; e-mail - maris.ode@hm.ee; https://www.hm.ee/en
6						Travelling expenses	Travelling expenses					
7						Accommodation expenses	Accommodation expenses					
lump sums, Article 11 (3)(b)(iii) ESF Regulation	na											
Period 2014 - 2020: SCO in consideration												
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)
8	Operational Programme for Cohesion Policy Funds 2014-2020 (ESF, ERDF, CF) no 2014EE16M3OP001	1-st level intermediate body - Ministry of Education and Research	Pr Ax1: Qualifications and skills meeting the needs of society and the labour market/1.3.1 Development of innovative digital learning resources for general and vocational education Development and introduction of digital evaluation tools Purchasing and organizing the joint use of innovative learning resources solutions	general and vocational education	Purchasing and organizing the joint use of innovative learning resources solutions - learning classes and materials	Amounts are still in consideration	Still in consideration	Only by SCOs	not known yet	yes	on the basis of draft budget	Ms Maris Ode; e-mail - maris.ode@hm.ee; https://www.hm.ee/en
Period 2014 - 2020 : SCO in use												
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)
9	we do not use 25% flat rate in ESF, only in ERF and CF	MA/ Ministry of Finance	Technical assistance (ERF, CF)	SF administration	Measures to ensure the capacity of intermediary bodies and beneficiaries to deliver the project pipeline		same as in 15% flat rate	Combination (direct costs + flat rate for indirect costs)	yes	yes	on the basis of fair, equitable and verifiable calculation method	Inge Oopkaup, inge.oopkaup@fin.ee
10	Operational Programme for Cohesion Policy Funds 2014-2020 (ESF, ERDF, CF) no 2014EE16M3OP001	MA/ Ministry of Finance	All	All	All	mandatory to all (except in case of state aid), according to national rules indirect costs are not eligible on the basis of real costs	Indirect costs include administration (accounting, secretary and recruitment, management actions, IT support), domestic travel costs for the project team, consumables and equipment for project administration, overheads (water, electricity, lease for administration premises etc.), other operation costs (e.g. property insurance etc.)	Combination (direct costs + flat rate for indirect costs)	yes	yes the same	na	Inge Oopkaup, inge.oopkaup@fin.ee
flat rate based on existing methods and corresponding rates for a similar type of operation and beneficiary, Article 68 (1)(c) CPR	na											
11	Operational Programme for Cohesion Policy Funds 2014-2020 (ESF, ERDF, CF) no 2014EE16M3OP001	1-st level intermediate body - Ministry of Education and Research	PA1: Qualifications and skills meeting the needs of society and the labour market	state or public entities	educational counselling, career counselling, professional training for teachers	Direct staff costs are used to calculate all the other categories of eligible costs of the project, on the basis of a flat rate 40%.	Other project eligible costs except for direct staff costs.	Combination (direct costs + flat rate for indirect costs)	Yes (they can use external services based on public procurement)	yes the same	na	Ms Maris Ode; e-mail - maris.ode@hm.ee; https://www.hm.ee/en
12	Operational Programme for Cohesion Policy Funds 2014-2020 (ESF, ERDF, CF) no 2014EE16M3OP001	1-st level intermediate body - Ministry of Social Affairs	PA 2: Increasing social inclusion, measure "Provision of childcare services children under seven"	local government	Increased labour market participation	we cover according to the actual cost the kindergarten teachers salary costs + 40 % of the salary costs to cover other costs	Other project eligible costs except for direct staff costs.	Combination (direct costs + flat rate for indirect costs)	not among the same project	yes the same	the cost of the kindergarten teachers is covered + 40 % for all other costs, 1)max 938 eurot per one kindergarten teacher per one month and 2) maximum 602 eurot for one kindergarten sub teacher (helping main teacher) per one month.	Ms Merin Tatrik e-mail: merin.tatrik@sm.ee https://www.rigiteataja.ee/akt/122052015005
13	Operational Programme for Cohesion Policy Funds 2014-2020 (ESF, ERDF, CF) no 2014EE16M3OP001	1-st level intermediate body - Ministry of Education and Research	PA1: Qualifications and skills meeting the needs of society and the labour market/1.6.2 Providing adults high-quality and relevant continuing education and retraining to increase their vocational and professional qualifications and improve their key competencies of lifelong learning	state or public entities, NGOs	Non- formal training of employees for improving life long learning key competences of adult population	Adult training in non-formal training centres (per training hour per participant). Trainings to improve priority key competences - learning skills, social skills, digital competencies, foreign language skills, initiating skills and entrepreneurship (The key competencies are selected on base of European Parliament predefined competencies).	Training costs (training lecture salary, travel and accommodation costs, project team staff costs, indirect costs (accountancy, electricity etc), training materials)	combination within the project, but certain activity only by SCO	not among the same activity	yes the same	we continued to use unit costs worked out for previous period. Unit costs were corrected by inflation coefficient	Ms Maris Ode; e-mail - maris.ode@hm.ee; https://www.hm.ee/en
14	Operational Programme for Cohesion Policy Funds 2014-2020 (ESF, ERDF, CF) no 2014EE16M3OP001	1-st level intermediate body - Ministry of Education and Research		state or public entities, NGOs	Non- formal training of employees	Work related training (per training hour per participant)	Based on a national method	combination within the project, but certain activity only by SCO	not among the same activity	yes the same	based on a national method	Ms Maris Ode; e-mail - maris.ode@hm.ee; https://www.hm.ee/en
15	Operational Programme for Cohesion Policy Funds 2014-2020 (ESF, ERDF, CF) no 2014EE16M3OP001	1-st level intermediate body - Ministry of Education and Research	PA1: Qualifications and skills meeting the needs of society and the labour market/1.2.1 Teachers training	NGOs, private entities, higher education schools	professional training for teachers	Training costs (per training hour per participant), seminar costs (per hour per participant)	Training costs (training organiser salary, project team staff costs, indirect costs (accountancy, electricity etc), training materials). Seminar costs (seminar organiser salary, lecture materials, other staff cost, indirect costs.	combination within the project, but certain activity only by SCO	not among the same activity	yes the same	we continued to use unit costs worked out for previous period. Unit costs were corrected by inflation coefficient	Ms Maris Ode; e-mail - maris.ode@hm.ee; https://www.hm.ee/en

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)	
16	standard scale of unit costs, Article 67 (1)(b) CPR	Unit costs for transportation (long-term unemployed persons and other vulnerable groups)	1-st level intermediate body - Ministry of Social Affairs	pr axis 3 Good-quality and long working life - measure "Increasing the Availability of Qualified Labour Force"	state or public entities (Unemployment Insurance fund, vocational schools, NGOs, companies)	active labour market services	unit cost calculated per km	cost is calculated per kilometer	this cost can be covered only as SCO	yes	The same	If you are unemployed and participate in a active labour market measures, there is a possibility to get travel and subsistence allowance. The support is paid for the following services for participation: career counseling; job search workshops; job clubs; employment training; Support for qualification; practical training; related exercise  The implementation of individual work consulting services (debt counseling, psychological counseling, addiction counseling) voluntary work, protected work, experience counseling, vocational rehabilitation.  The aid will not be paid for the days on which the service has been attended. The grant is paid monthly. Travel and accommodation allowance is calculated on the basis of the shortest distance between current residence address, and service between the venue. Travel and accommodation allowance to 10 cents per kilometer, but not more than 26 euros per day. The aid shall be paid if at least one direction is more than 500 meters.	Ms Merin Tatrik e-mail: merin.tatrik@sm.ee http://sm.ee/en
18	lump sums, Article 67 (1)(c) CPR	Operational Programme for Cohesion Policy Funds 2014-2020 (ESF, ERDF, CF) no 2014EE16M3OP001	1-st level intermediate body - Ministry of Education and Research	Pr Ax1: Qualifications and skills meeting the needs of society and the labour market/1.5.2. Vocational and higher education meeting the needs of the labour market	local authorities, NGOs	professional training of employees	On the basis of the draft budget, a lump sum of EUR 3000-100 000 is established.	All eligible costs of an operation are calculated on the basis of draft budget.	Only by SCOs	no	yes the same	on the basis of draft budget	Ms Maris Ode; e-mail - maris.ode@hm.ee; https://www.hm.ee/en
19		Operational Programme for Cohesion Policy Funds 2014-2020 (ESF, ERDF, CF) no 2014EE16M3OP001	1-st level intermediate body - Ministry of Education and Research	Pr Ax1: Qualifications and skills meeting the needs of society and the labour market/1.5.3 Systemic development of entrepreneurship and entrepreneurship studies at all levels of education.	vocational and higher education schools, public or private body	schools, communities and private sector cooperation for developing entrepreneurship studies	On the basis of the proposal, a lump sum of EUR 1000-25000 is established.	All eligible costs of an operation are calculated on the basis of draft budget.	Only by SCOs	no	yes the same	on the basis of draft budget	Ms Maris Ode; e-mail - maris.ode@hm.ee; https://www.hm.ee/en
20		Operational Programme for Cohesion Policy Funds 2014-2020 (ESF, ERDF, CF) no 2014EE16M3OP001	1-st level intermediate body - Ministry of Education and Research	PA1: Qualifications and skills meeting the needs of society and the labour market/1.5.5 Language learning activities for succeeding on the labour market	People with a different native language will be offered possibilities for work related traineeship in Estonian language speaking environment. Second one is linguistic activities based (language)cooperation between educationa institutions.	On the basis of the proposal, lump sum of EUR 10000 (maximum) is established.	All eligible costs of an operation are calculated on the basis of draft budget.	Only by SCOs	no	yes the same	on the basis of draft budget	Ms Maris Ode; e-mail - maris.ode@hm.ee; https://www.hm.ee/en	

\* Please specify in which priority axis or call the type of SCO was/is to be used, if within all the OP, just state it.

\*\* Please specify what type of beneficiaries used/use/are expected to use the SCO - i.e. state or public entities, private firms, NGOs, schools etc.

\*\*\* For example: employment services, childcare facilities, professional training of employees, primary education etc.

\*\*\*\* For flat rate: please indicate the percentage and what direct costs are, for unit costs and lump sums: please give a list of units/lump sums; another important informations

\*\*\*\*\*Please indicate all categories of costs e.g. staff costs, participants costs, travel/accommodation cost, overheads etc.

Use of SCO in ESF

<b>Member State:</b>	<b>Czech Republic</b>
<b>Contact details (name of contact person, email):</b>	Věra Palowská, e-mail: vera.palowska@mpsv.cz

Period 2007-2013: SCO in use

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the beneficiary to the beneficiary?	Calculation methods and data source	Contact details (name of contact person, email, weblink)
1	OP Human Resources and Employment	Ministry of Labour and Social Affairs (MA), Ministry of Labour and Social Affairs, Ministry of Interior, Ministry of Industry and Trade (Ibs)	PA 1 Adaptability - Areas of support: Increase in the adaptability of the employees and the competitiveness of enterprises, and increase the adaptability of employees at risk of unemployment and employers of restructured enterprises, PA2 Active labour market policy; Area of support: Enhancement of active employment policy, PA 3 Social integration and equal opportunities: Areas of support: Support of social integration and social services, integration of socially excluded Roma localities, Integration of socially excluded groups on the labour market, and Equal opportunities of women and men on the labour market and reconciliation of family and working life, PA 4 Public Administration and Public Services - Areas of Support: Enhancement of institutional capacity and effectiveness of public administration, PA 5 Transnational Cooperation - Areas of support: Transnational cooperation	NGOs, private companies, sole traders, public entities, schools, municipalities	mainly grants (not individual national projects): Professional training of employees, projects for support of social dialogue, projects for job-seekers and other socially excluded groups on labour market, projects on social integration, on training of social workers, transformation of social services, projects on equal opportunities, childcare facilities, training of civil servants	Indirect costs are costs that are not or cannot be directly related to any project activity. Indirect costs are mainly project administration costs and other overheads. They are paid as a flat rate on the basis of real costs actually incurred and paid. Rates for indirect costs specified in calls of proposals. Rates: direct costs (without cross-financing) up to 0,15 mil EUR: 18%, direct costs (without cross-financing) above 0,15 mil EUR up to 0,22 mil EUR: 16%, direct costs (without cross-financing) above 0,22 mil EUR up to 0,37 mil EUR: 14%, direct costs (without cross-financing) above 0,37 mil EUR up to 0,55 mil EUR: 12%, direct costs (without cross-financing) above 0,55 mil EUR: 10%. Aspect of external services taken into account: if external services make more than 90% of direct costs, then no indirect costs, if external services are 60% - 90%, then the rate of indirect cost is reduced by half.	Accounting, recruitment of staff, domestic travel expenses for staff, cleaning and maintenance services, communication and information measures, support of computing and internet network operations and procedures, office supplies, overheads (water, electricity, lease for administration premises), other operation costs (i.e. property insurance).	Combination (direct costs + flat rate for indirect costs)	YES (they can use external services based on public procurement)	YES (it is the same)	Historical data from similar operations in programming period 2004-2006. The calculation was done on a sample of projects.	Věra Palowská, e-mail: vera.palowska@mpsv.cz, http://www.esfcr.cz/file/8994/
2	Operational Programme Prague - Adaptability	City of Prague - Prague City Hall (MA)	PA 1 Support to Development of Knowledge-based Economy PA 2 Support to Entry onto Labour Market PA 3 Modernisation of Initial Education	Enterprises, public institutions, NGOs, professional and special interest associations, schools	Development and implementation of further education, human resources enhancement in research and development, support and counselling for the developing business environment, integration of disadvantaged people, support to balance between work life and private life, development of capacities of small organisations, improvement in the quality of education at secondary schools and higher vocational schools, further education of teaching staff, development of and improvement in university education curricula Support to pupils and students with specific educational needs	Flat rate for indirect costs at levels of 7%, 8%, 9%, 14%, 16% and 18% calculated on the basis of "direct costs" i.e. total costs excluding "indirect costs" (see next column). Basic levels of flat rates were differentiated according to project total cost, this basic level was reduced to 1/2 in case external services constitute 60-90% of approved expenditures. In case external services exceed 90% limit, flat rate is 0%.	Complete list of costs covered by flat rate were set by project guide. Indirect costs were e.g. accounting, human resources management, communication and information measures, travel expenses on business trips for the project team within Czech republic, office material, lease for administration premises, law services, overheads (water, electricity, internet and telephone fees, property insurance) etc.	Only SCOs	Yes, with respect to limits for reduction of indirect cost levels.	Yes, it is the same.	Historical data from similar operations in previous programming period. Calculation was done on a sample of projects.	Karel Andrie, e-mail: Karel.Andrie@praha.eu, http://www.prahafondy.eu/cz/oppa.html
3	Operational Programme Education for Competitiveness	Ministry of Education, Youth and Sports (MA), 13 regional authorities (IB)	PA 1 Initial Education PA 2 Tertiary Education, Research and Development PA 3 Further Education	basic and secondary schools, universities, private companies, NGO	other education, activities for children, updates of universities programmes	Indirect costs that are not determined to an individual activity of a project or to a project's target group. Flat rates for a concrete projects are determined according to total direct costs in range from 6% to 25%, based on analysis of real projects from previous programming period.	Indirect costs include administration, accounting, recruitment, communication and information measures, refreshment and supporting processes for project operation; domestic travel costs for the project team, consumables and equipment for project administration, overheads (water, electricity, lease for administration premises etc.), other operation costs (e.g. property insurance etc.)	combination (direct costs + flat rate for indirect costs)	YES (they can use external services based on public procurement)	YES (it is the same)	Calculation of indirect costs for the programming periods 2007-2013 was calculated on experience from previous period and based on new ESIF legislation. Calculation was done on a sample of projects.	Helena Barbořáková, e-mail: helena.barborakova@msmt.cz, http://www.op-vk.cz/
4	OP Human Resources and Employment	Ministry of Labour and Social Affairs	PA 3 Social integration and equal opportunities: Areas of support: Equal opportunities of women and men on the labour market and reconciliation of family and working life	NGOs, sole traders, private companies, NGOs	childcare facilities	SSUC covered costs directed to establishment and operation of childcare facilities. Projects had 4 phases: phase 1: establishment, phase 2 - 4: operation. Units: 1. Created place in a childcare facility (phase 1) 2. Occupied place in a childcare facility (phase 2 - 4) 3. Partially occupied place in a childcare facility (phase 2 - 4)	Costs for reconstruction of a childcare facility premises, purchase of equipment for a childcare facility, purchase of equipment necessary for the upbringing and education of children (gaming and didactic needs), management of project phase focused on creating a facility, salaries of teaching and non-teaching staff, operation of the childcare facility, management of the operation.	Only SCOs	YES (they can use external services based on public procurement)	YES (it is the same)	Historical data from similar operations in programming period 2007-2013, budgetary indicators of buildings, market surveys (equipment), statistical data (salaries of teaching and non-teaching staff)	Věra Palowská, e-mail: vera.palowska@mpsv.cz, http://www.esfcr.cz/file/8808/
5	Operational Programme Education for Competitiveness	Ministry of Education, Youth and Sports (MA)	PA 1 Initial Education	basic and secondary schools	courses, divided hours, materials	SSUC include these units: Literacy and information literacy, Foreign languages, Use of ICT in education, Mathematics, Sciences, Financial literacy, Inclusive education, Mentoring and Professional Skills	Staff costs, purchase of equipment, training aids, courses for teachers, mentoring etc.	Only SCOs	YES (they can use external services based on public procurement)	YES (it is the same)	combination - staff costs based on national statistic, analysis of similar projects, market research	Helena Barbořáková, e-mail: helena.barborakova@msmt.cz, http://www.op-vk.cz/
	Lump sums, Article 11 (3)(b)(iii) ESF Regulation	NR										

Period 2014 - 2020: SCO in consideration

	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the beneficiary to the beneficiary?	Calculation methods and data source	Contact details (name of contact person, email, weblink)
	flat rate for financing indirect costs (max. 25 % of direct costs), Article 11 (3)(b)(i) ESF Regulation	NR										
	flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 11 (3)(b)(ii) ESF Regulation	NR										
	flat rate based on existing methods and corresponding rates	NR										
6	Operational Programme Employment	Ministry of Labour and Social Affairs (MA)	PA 1 Supporting employment and workforce adaptability, IP 1.2 (Biv Gender equality in all areas, including as regards access to employment and career advancement, work-life balance and the promotion of equal pay for equal work)	NGOs, private firms	grants supporting qualification and employment of caregivers, and providing childcare at home, grants for after-school clubs	Direct staff costs will be defined as staff costs for project team members who work directly with target groups, are in touch with project target groups or are responsible for project outputs (e.g. teaching materials, methodology of work with target groups etc.). Other eligible project costs will be financed as 40% flat rate.	Other project eligible costs except for direct staff costs.	Combination (direct costs + flat rate for indirect costs)	YES (they can use external services based on public procurement)	YES (it is the same)	None	Iva Šotolářová, e-mail: iva.sotolarova@mpev.cz, www.esfcr.cz
7	standard scale of unit costs, Article 67 (1)(b) CPR	Operational Programme Employment Ministry of Labour and Social Affairs (MA)	PA 1 Supporting employment and workforce adaptability, IP 1.2 (Biv Gender equality in all areas, including as regards access to employment and career advancement, work-life balance and the promotion of equal pay for equal work), SO 1.2.1 Reducing the inequality between women and men in the labour market	private firms, sole traders, professional associations	support for start-up business	SSUCs include 3 units that correspond with particular project phases. 1. Business preparation 2. Business development 3. Financial support for beginning entrepreneurs	Costs of work and balance diagnostics, costs of motivational and educational programme, costs for "Basics of entrepreneurship" course, consulting costs for preparation of a business plan, indirect costs, costs of specialized courses, price of mentoring for self-employed people, consulting costs for self-employed people, financial support for beginning entrepreneurs	Only SCOs	YES (they can use external services based on public procurement)	YES (it is the same)	Historical data from similar operations in programming period 2007 - 2013, market research, data from the Labour Office, data from calls within OP Entrepreneurship and Innovation and OP Entrepreneurship and Innovation for Competitiveness	Iva Šotolářová, e-mail: iva.sotolarova@mpev.cz, www.esfcr.cz
	lump sums, Article 67 (1)(c) CPR	NR										

Period 2014 - 2020 : SCO in use												
	OP	MA/Intermediate body	Priority axis/Call*	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the	Calculation methods and data source	Contact details (name of contact person, email, weblink)
8	Operational Programme Employment	Ministry of Labour and Social Affairs (MA)	All PA, except for PA 5 Technical assistance	NGOs, private companies, sole traders, public entities, schools, municipalities	Professional training of employees, projects for support of social dialogue, projects for job-seekers and other socially excluded groups on labour market, projects on social integration, on training of social workers, transformation of social services, projects on equal opportunities, childcare facilities, training of civil servants	Indirect costs are costs that are not or cannot be directly related to any project activity. Indirect costs are mainly project administration and management costs and other overheads. They are paid as a flat rate on the basis of real costs actually incurred and paid. Rates for indirect costs specified in calls of proposals. Rates: direct costs up to CZK 0,37 mil EUR 25 %, direct costs above 0,37 mil EUR up to 1,5 mil EUR 20 %, direct costs above CZK 1,5 Mil EUR up to 3,7 mil EUR: 15 %, direct costs above CZK 3,7 mil EUR up to 16,5 mil CZK: 10 %. Aspect of external services taken into account: if external services make more than 90% of direct costs, then the rate of indirect cost is reduced to 20 % of the basic rate, if external services are 60% - 90%, then the rate of indirect cost is reduced to 60 % of the basic rate.	Accounting, recruitment of staff, administration and management staff costs and equipment for the staff, domestic travel expenses for staff, cleaning and maintenance services, communication and information measures, support of computing and internet network operations and procedures, office supplies, overheads (water, electricity, lease for administration premises), other operation costs (i.e. property insurance).	combination (direct costs + flat rate for indirect costs)	YES (they can use external services based on public procurement)	YES (it is the same)	Historical data from similar operations in programming periods 2007-2013. Calculation was done on a sample of projects.	Věra Palová, e-mail: vera.palova@mps.cz, http://www.esfcr.cz/file/9003/
9	Operational Programme Prague - Growth Pole of the Czech Republic	City of Prague - Prague	PA 3 Promoting social inclusion and combating poverty (Specific objective 3.3: Strengthened activities for integration, community-based services and prevention), PA 4 Education and learning and support of employment (Specific objective 4.2: Increasing the quality of education by strengthening its inclusiveness in a multicultural society environment, Specific objective 4.3: Increase in availability of childcare facilities)	City of Prague Prague city boroughs Organisations established by the City of Prague or city boroughs Non-governmental non-profit organisations Business entities (in which publicly beneficial intent is assumed)	Support for the establishment and activities of culture-community centres and community life spaces and projects activating the local communities, employment services, childcare facilities, professional training of employees, primary education, secondary education, training for teachers	Indirect costs are costs related to project management and administration; travel expenses; consumables, equipment and supplies; spaces for project implementation (office); other operating expenses. Projects <= 0.4 mil EUR 25%, projects >= 0.4 mil EUR 20%. External services >90% reduction to 1/5, ext. ser. 60%-90% reduction to 3/5.	Administration, project management (including financial) accounting, human resources, communication and information measures, refreshment and supporting processes for project operation. Travel expenses on business trips for the project team. Consumables and equipment for project administration - office material, detergents, etc. Lease for administration premises, overheads (water, electricity, internet and telephone fees, property insurance).	combination (direct costs + flat rate for indirect costs)	YES (they can use external services based on public procurement)	YES (it is the same)	historical data from similar operations in programming periods 2007-2013 and 2004-2006 (flat rate for indirect costs was used already in 2007-2013; for period 2014-2020 it was updated according to experience from previous period and based on new ESIF legislation) Calculation was done on a sample of projects.	Petra Nešporová, e-mail: Petra.Nesporova@praha.eu, http://www.prahafondy.eu/cz/opprr.html, Lenka Pachlová, e-mail: Lenka.Pachlova@praha.eu
10	Operational Programme Research, Development and Education	Ministry of Education, Youth and Sports (MA)	PA 1 Strengthening capacities for high-quality research PA 2 Development of universities and human resources for research and development PA 3 Equal access to high-quality pre-school, primary and secondary education	research organisations universities, municipalities, schools, NGOs	research projects, development of universities, human resources development in research, primary and secondary education	Indirect costs that are not determined to an individual activity of a project or to a project's target group. The costs include project management and administration. Flat rates for a concrete projects are determined according to total direct costs in range from 6 % to 25 %, based on analysis of real projects from previous programming period.	Indirect costs include administration, project management (including financial), accounting, recruitment, communication and information measures, refreshment and supporting processes for project operation; domestic travel costs for the project team, consumables and equipment for project administration, overheads (water, electricity, lease for administration premises etc.), other operation costs (e.g. property insurance etc.)	combination (direct costs + flat rate for indirect costs)	YES (they can use external services based on public procurement)	YES (it is the same)	Calculation of indirect costs for the period 2014-2020 were based on historical data from similar operations in programming periods 2007-2013 (flat rate for indirect costs was used already in 2007-2013; for period 2014-2020 it was updated according to experience from previous period and based on new ESIF legislation) Calculation was done on a sample of projects.	Helena Barbořáková, e-mail: helena.barborakova@msmt.cz, http://www.msmt.cz/strukturalni-fondy-1/0p-vvv
11	Operational Programme Research, Development and Education	Ministry of Education, Youth and Sports (MA)	PA 1 Strengthening capacities for high-quality research PA 2 Development of universities and human resources for research and development	research organisations universities, municipalities	research projects, development of universities, human resources development in research	Indirect costs that are not determined to an individual activity of a project or to a project's target group. The costs include project management and administration.	Indirect costs include administration, project management (including financial), accounting, recruitment, communication and information measures, refreshment and supporting processes for project operation; domestic travel costs for the project team, consumables and equipment for project administration, overheads (water, electricity, lease for administration premises etc.), other operation costs (e.g. property insurance etc.)	combination (direct costs - direct staff costs + flat rate for indirect costs)	YES (they can use external services based on public procurement)	YES (it is the same)	Project budget contains three categories of eligible expenses - direct staff cost, indirect costs (calculated with flat rate 15 % of direct staff costs) and other costs.	Helena Barbořáková, e-mail: helena.barborakova@msmt.cz, http://www.msmt.cz/strukturalni-fondy-1/0p-vvv
	flat rate based on existing methods and corresponding rates for a similar type of operation and beneficiary, Article 68 (1)(c) CPR	NR										
12	Operational Programme Research, Development and Education	Ministry of Education, Youth and Sports (MA)	PA 2 Development of universities and human resources for research and development PA 3 Equal access to high-quality pre-school, primary and secondary education	universities, municipalities, research organisations, schools, NGOs	development of universities, human resources development in research, primary and secondary education	There are two ways of using flat rate 40 % of eligible direct staff costs: A) Flat rate financing used for other costs of the projects. B) Flat rate financing as a part of the calculation of standard scales of unit costs - used for other costs of the unit (project budget is calculated with one or more units).	A) Flat rate financing includes all cost of the project except for direct staff costs. B) Flat rate financing includes all cost of the unit except for direct staff costs.	combination (direct staff costs + flat rate)	YES (they can use external services based on public procurement)	YES (it is the same)	A) Project budget contains two categories of eligible expenses - direct staff cost and flat rate financing (calculated with flat rate 40 % of direct staff costs) for other costs of the projects. B) Project budget contains one or more units calculated of two categories of eligible expenses - direct staff cost and flat rate financing (calculated with flat rate 40 % of direct staff costs) for other costs of the projects.	Helena Barbořáková, e-mail: helena.barborakova@msmt.cz, http://www.msmt.cz/strukturalni-fondy-1/0p-vvv
13	Operational Programme Employment	Ministry of Labour and Social Affairs (MA)	PA 1 Supporting employment and workforce adaptability, IP 1.2 (Bv Gender equality in all areas, including as regards access to employment and career advancement, work-life balance and the promotion of equal pay for equal work)	NGOs, sole traders, private firms, public entities, municipalities	childcare facilities	And Delegated act art. 14 (1) ESF Regulation SSUC covers costs directed to establishment/transformation and operation of childcare facilities. Projects have 5 phases: phase 1: establishment/transformation, phase 2 - 5: operation. Units: 1. Newly created place in a new childcare facility 2. Transformed place in a children's group 3. Occupancy per place in a childcare facility 4. Achievement of a qualification as caregiver in a childcare facility 5. Lease of premises for childcare facilities	Purchase of equipment for a childcare facility; purchase of equipment necessary for the upbringing and education of children (gaming and didactic needs); management of project phase focused on creating the facility; salaries of teaching and non-teaching staff, operation of the childcare facility, training and examination for professional qualification, rent of the premises for a childcare facility	Only SCOs	YES (they can use external services based on public procurement on part costs, but the main responsibility to the operation of childcare facility is the beneficiary - it could not be a service e.g. for one company as a non-public facility)	YES (it is the same)	Combination - historical data from similar projects in programming period 2007-2013, analysis of necessary items of equipment, analysis of budgetary statistics for the area of preschool education, market surveys (equipment, qualifications, rents), statistical data (salaries for teaching and non-teaching staff) etc.	Iva Sotolářová, e-mail: iva.sotolarova@mps.cz, www.esfcr.cz/file/9387/
14	Operational Programme Employment	Ministry of Labour and Social Affairs (MA)	PA 1 Supporting employment and workforce adaptability, IP 1.3 (Bv Support for workers, enterprises and entrepreneurs to adapt to changes)	NGOs, private firms, sole traders, professional associations	professional training of employees	SSCU covers costs related to one hour of training per one person. Units: 1. General IT 2. Soft and managerial skills 3. Language training 4. Specialized IT 5. Accounting, Economic and Law Courses 6. Technical and other professional training 7. Internal lecturer	Costs of external training provider or salary of internal lecturer, administration and management costs (project team staff costs) indirect costs (energies, printing, photocopying etc.), salary subsidies for time spent on training	Only SCOs	YES (they can use external services based on public procurement)	YES (it is the same)	Combination - historical data from similar projects in programming period 2007-2013 for staff costs and indirect costs; market research for external training costs, statistical data (salaries) for internal training costs, legislation data for hourly wage subsidy.	Adam Severyn, Petr Korecký, e-mail: adam.severyn@mps.cz, petr.korecky@mps.cz, www.esfcr.cz documents in TN disk folder CZ1: call nr. 43, specific rules
15	Operational Programme Prague - Growth Pole of the Czech Republic	City of Prague (MA)	PA 4 Education and learning and support of employment (Specific objective 4.2: Increasing the quality of education by strengthening its inclusiveness in a multicultural society environment, Specific objective 4.3: Increase in availability of childcare facilities)	City of Prague Prague city boroughs Organisations established by the City of Prague or city boroughs	Childcare facilities	And Delegated act art. 14 (1) ESF Regulation SSUC covers costs directed to establishment/transformation and operation of childcare facilities. Projects have 5 phases: phase 1: establishment/transformation, phase 2 - 5: operation. Units: 1. Newly created place in a new childcare facility 2. Transformed place in a children's group 3. Occupancy per place in a childcare facility 4. Achievement of a qualification as caregiver in a childcare facility 5. Lease of premises for childcare facilities	Purchase of equipment for a childcare facility; purchase of equipment necessary for the upbringing and education of children (gaming and didactic needs); management of project phase focused on creating the facility; salaries of teaching and non-teaching staff, operation of the childcare facility, training and examination for professional qualification, rent of the premises for a childcare facility	Only SCOs	YES (they can use external services based on public procurement on part costs, but the main responsibility to the operation of childcare facility is the beneficiary - it could not be a service e.g. for one company as a non-public facility)	YES (it is the same)	Combination - historical data from similar projects in programming period 2007-2013, analysis of necessary items of equipment, analysis of budgetary statistics for the area of preschool education, market surveys (equipment, qualifications, rents), statistical data (salaries for teaching and non-teaching staff) etc.	Lenka Pachlová, e-mail: Lenka.Pachlova@praha.eu, http://www.prahafondy.eu/cz/opprr.html
16	Operational Programme Research, Development and Education	Ministry of Education, Youth and Sports (MA)	PA 3 Equal access to high-quality pre-school, primary and secondary education	schools	primary and secondary education	Delegated act (art. 14.1.) in final phase of processing. - 12 units - personal support (e.g. School psychologist, special pedagogue, school assistant, nanny), extracurricular activity, job shadowing etc.	training for pedagogues, tandem hours, job shadowing, cooperation of pedagogues, extracurricular activity, personal support	Only SCO	YES (they can use external services based on public procurement on part costs, but the main responsibility to the operation is on the beneficiary)	YES (it is the same)	combination - staff costs based on national statistics, indirect cost based on flat rate 40 %, or analysis of similar projects, market research for costs of the courses	Helena Barbořáková, e-mail: helena.barborakova@msmt.cz, http://www.msmt.cz/strukturalni-fondy-1/0p-vvv
	lump sums, Article 67 (1)(c) CPR	NR										

Notes:  
\* Please specify in which priority axis or call the type of SCO was/s/is to be used, if within all the OP, just state it.  
\*\* Please specify what type of beneficiaries used/use/are expected to use the SCO - i.e. state or public entities, private firms, NGOs, schools etc.  
\*\*\* For example: employment services, childcare facilities, professional training of employees, primary education etc.  
\*\*\*\* For flat rate: please indicate the percentage and what direct costs are, for unit costs and lump sums; please give a list of units/lump sums; another important informations  
\*\*\*\*\*Please indicate all categories of costs e.g. staff costs, participants costs, travel/ accommodation cost, overheads etc.



Member State: <b>BULGARIA (note - consolidated version "OP Good Governance" + "OP Human Resources Development")</b>												
Contact details (name of contact person, email): Galia Ivanova - givanova@government.bg (for OP Good Governance) Magdalena Georgieva - magdalena.georgieva@mlsp.government.bg (for OP Human Resources Development)												
Period 2007-2013: SCO in use												
OP	MA/Intermediate body	Priority axis/Call	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)	Example
1	OP "Administrative Capacity"	MA	PA 1 and PA 2, 3 Calls - 1 in 2007 and 2 in 2008	only for NGOs	Capacity building for partnership with the government administration and judiciary system	For projects less than 12 months and up to 200000 eur - flat rate for indirect costs of 18,6% of eligible direct costs; For projects more than 12 months and up to 200000 eur - flat rate for indirect costs of 18% of eligible direct costs	indirect costs (project management staff costs and other administrative management costs that cannot be directly linked to any project activity)	Combination of real costs and flat rate for indirect costs	Yes	Yes		Galia Ivanova - givanova@government.bg A flat financial correction on all certified expenditure for the three operations was imposed by the Commission for lack of equitable and verifiable calculation method on which the flat rate is calculated.
Period 2014 - 2020: SCO in consideration**												
OP	MA/Intermediate body	Priority axis/Call	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)	Example
2	"Human Resources Development" Operational Programme 2014-2020	MA	PA 1, PA 2, PA 3 and PA 4	All the indicated beneficiaries under the relevant priority axes of Operational Programme Development of Human Resources	Grants	10% of direct cost for financing indirect costs	Costs for organisation and management - costs for remunerations of the project management team; travel costs for the project management team; costs for materials/consumables for the project management team; other eligible costs related to the organisation and management of the project.	Combination of real costs and flat rate for indirect costs	Yes	N/A	Calculations were made on the basis of analysis of the priority axes 1, 2, 3, 4, 5 and 7 of HRD OP 2007-2013 .	Magdalena Georgieva - madalena.georgieva@mlsp.government.bg
3	OP "Good Governance"	MA	PA 3	NGOs	external monitoring and control of the judiciary reform	up to 40% of eligible direct staff costs (salaries and other related payments /i.e social security/ of internal and external staff)	Costs for trainings, conferences or information campaigns, costs for materials, costs for travel and accommodation, costs for other services /translation, studies and polls, etc./ and indirect costs	combination of real costs for direct staff and SCOs for the remaining costs of the project	Beneficiaries are NGOs, so they don't follow standard procurement rules, but an alternative procedure stipulated in the national law; Partners (public bodies) can use external services based on public procurement	Yes	None	Galia Ivanova - givanova@government.bg
4	"Human Resources Development" Operational Programme 2014-2020	MA	PA 1 and PA 2	Employers and training organisations	Grants	The standard scale of unit costs is determined by type of training – professional qualification or key competences, incl.: - by degree of professional qualification – for training in professional qualification; - by type of key competence – for training in key competences in accordance with the European qualification framework	Trainings for employed and unemployed persons - costs for training materials, supplies, insurance for professional qualification, issuing a document for the completed training, costs for remuneration of trainers, social contributions, rental of material and technical base, and all administrative, overhead and other expenses, including expenses for the activities relating to the provision of trainings under the CDM 280 /2015 and National Employment Action Plan.	Combination of standard scale of unit costs for the trainings, real costs for the remaining costs of the project and flat rate for indirect costs (WHERE APPLICABLE)	Yes	N/A	Pursuant to CMD 280/2015 and National Employment Action Plan for the applicable rates for trainings for acquisition of professional qualification and for training for acquisition of key competences are as follows: 1. for trainings for acquisition of professional qualification: a) for first degree, with duration of not less than 300 training hours – BGN 600; b) for second degree, with duration of not less than 660 training hours – BGN 1200; c) for third degree, with duration of not less than 960 training hours – BGN 1800; d) for part of a profession on first qualification degree, with duration of not less than 200 training hours – BGN 400; e) for part of a profession on second qualification degree, with duration of not less than 300 training hours – BGN 600; f) for part of a profession on third qualification degree, with duration of not less than 600 training hours – BGN 1125; 2. for training for acquisition of key competences: a) for training in key competence 1 – communication in native language, with duration of not less than 16 training h. – BGN 70; b) for training in key competence 2 – communication in foreign language, with duration of not less than 300 training hours and three levels of training – BGN 700; c) for training in key competence 3 – mathematics competence and basic knowledge of natural sciences and technologies, with duration of not less than 30 training hours – BGN 140; d) for training in key competence 4 – digital competence, with duration of not less than 45 training hours – BGN 250; e) for training in key competence 5 – skill for learning, with duration of not less than 30 training hours – BGN 140. f) for training in key competence 6 social and civil competences, with duration of not less than 30 c training hours – BGN 140. g) for training in key competence 7 enterprise and entrepreneurship, with duration of not less than 30 training hours – BGN 140.	Magdalena Georgieva - madalena.georgieva@mlsp.government.bg
5	OP "Good Governance"	MA	PA 2 and PA 3	National Training Institutes for civil servants or staff in the judicial system - public bodies	Training for civil servants and professional training for magistrates and other staff in the judicial system under Thematic Objective 11	Unit costs per employee in the public administration successfully completed training; Unit cost per employee in the judicial system successfully completed training with certificate	Staff costs, rent of training facilities and translation, participants costs (travel and accommodation if necessary), cost for design of training program and training materials, indirect costs (project management, information and communication)	Only by SCOs	Yes	Yes	Historical data from similar operations in programming period 2007 - 2013, analysis of data, provided from the National Training Institutes for trainings provided with national budget or other funding.	Galia Ivanova - givanova@government.bg ** Pls check footnotes
lump sums, Article 67 (1)(c) CPR												
Period 2014 - 2020 : SCO in use (NONE at the moment)												
OP	MA/Intermediate body	Priority axis/Call	Types of beneficiaries**	Types of operation***	Brief description of SCOs****	Types of costs covered by SCOs*****	One Project can be financed only by SCOs or by combination of real costs and SCOs?	Can projects using SCOs include external services based on public procurement?	Basis for reimbursement linked to an operation financed by SCOs is the same from the beneficiary to the Member State as from the Member State to the Commission?	Calculation methods and data source	Contact details (name of contact person, email, weblink)	Example

NOTES RELATED TO "OP GOOD GOVERNANCE"

\* A new Law on Management of ESF Funds was adopted in December 2015, along with several bylaws by the middle of 2016. According to the new regulations, assistance for project activities, implemented by national or local public institutions will be granted only in one of the forms foreseen in Art.67 (1) (b), (c) or (d) of the CPR, unless the activity is implemented exclusively through public procurement of works, goods or services. In addition, all managing authorities should use flat rate for indirect costs, related to project management, unless it is fully subcontracted by the beneficiary (including private bodies).

According to the legislation, national methodologies will be developed by the Central Coordination Unit and eventually adopted by the Council of Ministers for certain categories of costs. Managing authorities are free to use the existing SCOs in the EU regulations or develop their own methodologies in case the SCOs refer to category of costs or forms that are not included in the adopted national methodologies.

Since there is very little (and bad) experience in using SCOs in Bulgaria so far, and historical data for indirect costs and other categories of costs vary a lot both between different programs and operations, the Managing authority of OP GG is reluctant to develop specific methodologies at this stage before the adoption of national methodologies.

\*\* The MA of OPGG is considering using SSUC for specialized trainings in the public sector under TO 11. We would rather use the option for a delegated act under Article 14 (1) of ESF Regulation (even better if it is developed as a EU level SCOs) or go for a national methodology under Art. 67 (1) b CPR, adopted by the Council of Ministers (see previous comment).