

## **Simplified Cost Options (SCOs) in the period 2021+**

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## 1. SCOs by type of costs

### 1.1. Project preparation costs:

The use of a lump sum is mandatory for reporting costs for project preparation if the beneficiary decides to take into account the costs for its preparation in the project budget. The lump sum is EUR 4150 per project (total eligible costs).

### 1.2. Personnel costs:

The use of a flat rate or unit costs according to the focus of the projects is as follows:

Focus of projects	Priority	SCOs
Integrated Emergency System projects, investments	1	Flat rate of 1.6%
Integrated Emergency System projects, no investments	1	Unit costs
Bike paths	2	Flat rate of 1.9%
Tourism projects, investments	2	Flat rate of 3%
Promotion of Tourism	2	Unit costs
Roads	3	Ineligible personnel costs
People-to-people projects, no investments	4	Unit costs
Projects of institutional cooperation, no investments	4	Unit costs

Reporting of personnel costs based on the standard scale of unit costs applies to all staff employed for the project regardless of the type of employment. The basis for reporting personnel costs is the time cost of specific job profile. The time cost is done by employee's workload corresponding to the hourly wage or monthly wage of the employee working for the project.

## Unit labor costs – Job profiles for personnel costs

Unit labor costs - proposal of positions 2021+		
	description	examples
<b>Job profile 0</b>	<p><b>Strategic workers</b> Outstanding employees, widely respected in their field, who, thanks to their unique knowledge, abilities and skills, guarantee the high quality of project outputs and results. These are highly specialized professionals who are bearers of know-how, or the whole idea of the project and without whose active participation the project cannot be implemented. Employees fulfil their role for the project in a cross-border scope. Such activity is usually performed by a maximum of one person within the project.</p> <p>Note: This is a completely exceptional job profile that will only be applied to a small number of projects. In principle, therefore, applicants have only 4 job profiles (JP1-JP4) available to them. Only if the applicant properly justifies the need to use JP0 and at the same time the nature of the project corresponds to this (minimum probability for e.g. investment projects – cycle paths, roads; higher probability for soft projects, e.g. universities), then he can use JP0.</p>	<p>Head of Project for extremely particularly complex project tasks</p> <p>Note: Very exceptional use. Necessary justification why choice of profile 2 as a project manager or profile 1 as a senior professional is not sufficient. What specific activities and requirements does this worker fulfil, how indispensable is he for the implementation of the project. The profile 0 is not for senior professionals / project coordinators without further justification.</p> <p>In the project application, it will be necessary to indicate the name of a specific person.</p>
<b>Job profile 1</b>	<p><b>Senior professional staff or scientific staff</b></p> <ol style="list-style-type: none"> <li>1) Senior professionals performing tasks of a conceptual nature, who have exceptional professional knowledge which is absolutely necessary for the implementation of the project. He actively apply this knowledge in the project.</li> <li>2) Scientific workers possessing exceptional professional knowledge essential for the project, which they actively apply in the project.</li> </ol> <p><i>Experts perform complex professional or scientific activities in the project and participate in tasks that are key to the project and its goals.</i></p>	<p>scientific workers, researchers, methodists, expert guarantors and mentors, ICT experts (concept work - programmers, database creation,... ) lawyers, translators and interpreters (actively participating directly in project activities)</p> <p>In the project application, it will be necessary to indicate the name of a specific person.</p>

<p style="writing-mode: vertical-rl; transform: rotate(180deg);"><b>Job profile 2</b></p>	<p><b>Coordination and implementation staff</b></p> <ol style="list-style-type: none"> <li>1) Workers whose job is to coordinate projects in terms of material and financial aspects, or delegate tasks to subordinate workers.</li> <li>2) Workers who perform tasks within the framework of project implementation that directly lead to the achievement of individual project goals.</li> <li>3) Senior professionals who have specific expertise, but their activities represent only a supporting, minor part of the project's activities.</li> </ol> <p><i>Workers typically perform professional tasks for the realization of the project. They are experts with special expertise or experience in the field. They focus on the innovative approaches, concepts, studies or modules. Furthermore, those are experts performing activities (even of a complex nature) consisting in a coordination function or activities that are more in the nature of consultancy.</i></p>	<p>project managers (including leaders), financial managers, implementers of projects/activities, educators, lecturers, ICT experts (websites, graphic design,... ), workers who fulfill a consulting, advisory role in the project ( e.g. lawyers, translators, interpreters, experts)</p>
<p style="writing-mode: vertical-rl; transform: rotate(180deg);"><b>Job profile 3</b></p>	<p><b>Lower professional staff</b></p> <p>Professional workers performing mainly administrative and organizational tasks.</p> <p><i>Workers typically perform activities focused on the content implementation of the project (e.g. data analysis, partial organizational tasks, simple coordination of activities for individual areas of activity, cooperation in project reporting). Furthermore, it concerns activities in project administration (completion of documents for project reporting, financial accounting).</i></p>	<p>administrative personnel (including assistant project managers) supervision/accompaniment (at school events, camp leaders), workers organizing events, auxiliary scientific and research workers without responsibility for the outputs of activities (sampling, data collection, laboratory preparation, etc.) technical staff, secretariat, accountant</p> <p>Note: It is always only the activity of workers that is necessary for the implementation of the project (e.g. it is not the activity of an accountant, which is not directly connected to the implementation of the project - this is already included in the indirect costs of budget chapter 2)</p>

<b>Job profile 4</b>	<p><b>Unprofessional staff</b> Workers mainly performing service tasks, which represent support for activities during the implementation of project activities.</p> <p><i>Workers typically perform support tasks within projects that do not require any specific project or professional knowledge.</i></p>	<p>For example: auxiliary workers or attendants when organizing public events, workshops (e.g. security, hostesses, organizers, parking, etc.) and other non-professional positions</p>
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### 1.3. Office and administrative costs

This type of cost is reported as a flat rate. The rate is counted as 15 % of eligible gross labor costs.

### 1.4. Travel and accommodation costs

This type of cost is reported as a flat rate in the amount of .... % for projects aimed at ....

These are the costs of travel and accommodation of persons who are in direct employment with the beneficiary or perform work for him based on other types of work agreements.

## 2. Small Project Fund

### 2.1. Priority 2

Within Small Project Fund, the budget for P2 will be prepared in the form of a draft budget.

### 2.2. An example of the implementation of the SCOs within the Small Project Fund for PA4

Financing of small projects exclusively in the form of SCOs is new in the Fund since 1<sup>st</sup> November 2021 and it is a preparation for the new programme period 2021-2027. Projects with SCOs are intended to significantly simplify both the administration of the project application and the subsequent reporting of expenses. The entire process of submitting project applications and subsequent reporting is simplified to the possible maximum.

The specifics and rules for the submission of project applications and for the implementation of small projects within the call focused exclusively on SCOs are defined in chapter 2.8.3. Guidelines for applicants (7th version - from 1/11/2021). Unless specified in this chapter differently, the rules stated in other chapters of the Guidelines apply to the submission and implementation of a small projects according to SCOs.

The introduction of SCOs refers to priority axis 4, when activities focused on a narrow target group are implemented within the small projects, for which the expected number of participants is known. Activities aimed at a narrow target group were divided into five categories.

#### Categories of activities and their definitions

##### 1. Sports activities and activities of NGOs

This category is intended for one-day and multi-day activities without an overnight stay. Sports activities mainly involve various sports meetings, competitions, Olympics for children and adults. In the case of NGOs activities, these are joint activities of e.g. cultural and theater organizations, meetings and exchanges of NGOs or local governments and organizations established by them with the aim of establishing cooperation or exchange of experience, etc.

##### 2. Camps and exchange stays

This category is intended for multi-day events with an overnight stay, e.g. children's camps, sport camps. The activity of exchange stays includes, for example, study trips for children and adults, exchange internships and stays, research stays, teacher exchange stays, etc.

##### 3. Conferences and workshops

This category is intended for one-day or multi-day events (with or without overnight stay), the main essence of which is a conference or workshop, art workshops and their outputs. This does not include the opening or closing conferences of small projects.

##### 4. Sightseeing/tourist tours, trips, excursions

This category is intended for one-day or multi-day events (with or without an overnight stay) for children and adults focused on educational activities, this includes joint trips to get to know the borderlands, trips to get to know your partner's attractions, trips for seniors, excursions, etc.

##### 5. Teaching and learning events

This category is intended for one-day or multi-day events focused on educational events for children and adults (with or without overnight stays), i.e. educational activities for children, training and discussions, language or other educational courses, first aid courses, educational events for seniors etc.

The following costs were established for the SCOs:

- Unit costs for the activity – counted per person and day
- Lump sum for obligatory publicity

## Unit costs

When submitting a project application, the applicant determines the number of days the event will last and the number of participants, so-called “person-days”, which, in combination with the chosen activity category, forms the budget structure.

The unit cost will be paid only for the real reported number of participants of the event and days of the event. When reporting, the applicant cannot claim a higher number of units than was approved in the project application. There is a single amount of unit cost for each type of activity valid both for Czech and Polish partners.

All categories of eligible costs for the implementation of the small project will be covered by the unit costs, except for the costs of mandatory project publicity, what means publicity that is not directly related to the activity and the number of participants.

Categories of activities and their unit costs - VALID FROM 1/11/2021:

1. Sports activities and NGOs activities - 24 EUR/person
2. Camps and exchange stays –38 EUR/person
3. Conferences and workshops – 36 EUR/person
4. Sightseeing/tourist tours, trips, excursions – 29 EUR/person
5. Teaching and learning events - EUR 30/person

Categories of activities and their unit costs - VALID FROM 1/4/2022:

1. Sports activities and NGOs activities – 25 EUR/person
2. Camps and exchange stays - 40 EUR/person
3. Conferences and workshops – 38 EUR/person
4. Sightseeing/tourist tours, trips, excursions – 30 EUR/person
5. Teaching and learning events - 31 EUR/person

The unit costs will be increased annually by the average inflation of the Czech Republic and Poland according to Eurostat data - the current unit costs will always be published on the website [www.euro-glacensis.cz](http://www.euro-glacensis.cz) in the Grant programmes section.