

Library of Best Practices – Examples of SCOs in Social Sector

TYPE OF SCO	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	CALCULATION METHODS AND DATE SOURCE
flat rate for financing indirect costs (max. 15 % of direct staff costs), Article 68 (1)(b) CPR (SLOVAKIA-3)	OP Human Resources	MA (Ministry of Labor, Social affairs and Family of the Slovak Republic) /IB (Implementation Agency of Ministry of Employment,	Employment, Social Inclusion, Education Integration of the marginalized Roma communities	public and private entities all types of beneficiaries - schools, NGO, directly managed organizations of MoE, private entities, public entities (beneficiaries from national	national and demand-driven projects education activities in the field of primary, secondary, university education and LLL national and demand-driven	flat rate up to 15 % 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 the project team, consumables and equipment for project administration, overheads (water, electricity, lease for	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.

		Social Affairs and Family) IB (Ministry of Education) IB (Ministry of Interior of the Slovak Republic)		projects), NGOs.	projects		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 - http://www.partnerskadohoda.gov.sk/data/files/418_mp-cko-c-6-verzia-2.zip				
(SLOVAKIA - 15)	OP Human Resources	IB (Ministry of Education) Ministry of Interior of the Slovak Republic	Education Integration of the marginalized Roma communities	public and private entities state entities (beneficiaries from national projects)	support of education support of social care, field social care, community centers	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 costs of lecturer, pre diems 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	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.

						lecturer and trainees flat rates: 2,5% - social care and field social care 3% - community centres of direct staff costs	methodological guideline CCB no. 6 - http://www.partnerskadohoda.gov.sk/data/files/418_mp-cko-c-6-verzia-2.zip				
(IRELAND 2)	Programme for Employment, Inclusion and Learning CCI 2014IE05M9OP001	Department of Education and Skills	Priorities 1 and 4	Education and Training Boards (State body providers of Further Education and Training)	Youth reach activities vocational education for youths	25% of direct staff costs	All costs are 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)
flat rate for financing indirect costs (max. 20 % of direct costs), Article 11 (3)(b)(i) ESF	HC OP	MA and IB	all	all	all	9 % of direct costs (excluding outsourcing) – for projects with a value not exceeding 500 000 PLN 8 % of direct costs (excluding	Administrative expenses (remuneration of persons authorized to represent the entity), the cost of operating personnel (HR services, financial, administrative,	both options possible	yes	yes	Historical data from similar operations in programming period 2004-2006. The calculation was done on a sample of projects.

<p>Regulation (POLAND 1)</p>						<p>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</p>	<p>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</p>				
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							of cleaning rooms related to the project. NO COST OF DIRECT PROJECT MANAGEMENT e.g., project manager INCLUDED				
(GREECE 9)	European Social Fund (ESF)	Human Resources Development 2007-2013	Intermediate Body EYTYKA Special Service in the Ministry of Health & Welfare	Thematic Objective 5 Reform of the Mental Health Sector	Legal Entities under Private Law or Public Law with statutory competences in the field of mental health	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,	Combination	YES	YES

								<p>sanitation, heating, electricity, telecommunications, Internet).</p> <p>Renting of structures (of the VTC)</p> <p>Depreciation costs</p> <p>Consumables (training material consumables)</p>			
(MALTA 1)	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 Labor Market PA4 -	NGOs / Vos, Public Entities, Government Departments / Ministries	Scholarships : Diplomas, Undergrads, Post Grad, Masters Specialized training Traineeships Setting up of a blended learning system Part-time courses	Indirect costs are costs which are not or cannot be connected directly to the individual activity of the entity in question. Such costs would include administrative expenses, for which it is difficult to precisely determine the amount	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.

			Strengthening of Institutional and Administrative Capacity		<p>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</p>	<p>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.</p> <p>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.</p>					
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						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					
flat rate for financing indirect costs (max. 25 % of direct costs), Article 68 (1)(a) CPR CZECH REPUBLIC 8	Operational Programme Employment	Ministry of Labor 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 jobseekers and other socially excluded groups on labor market, projects on social	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	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,	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.

					<p>integration, on training of social workers, transformation of social services, projects on equal opportunities, childcare facilities, training of civil servants</p>	<p>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 EUR: 15 %, direct costs above CZK 3,7 mil EUR up to 18,5 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</p>	<p>overheads (water, electricity, lease for administration premises), other operation costs (i.e., property insurance).</p>				
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						reduced to 60 % of the basic rate.					
(BULGARIA - 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 organization 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 organization 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.
FRANCE 3	National operational programme for employment and inclusion + Youth Employment	national managing authority (Ministry of Employment) and all intermediary bodies	hole OP	All beneficiaries	Operations comprising indirect costs. The total amount of the operation's expenses must remain under	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	indirect costs (see French definitions)	combination compulsory: in an operation, only indirect Costs are calculated using this SCO. The other costs (e.g., Staff costs) are real costs. An	YES	YES	2007-2013 study still valid as long as the conditions set out in this study are met (See L 7).

	Initiative				500,000€.	basis. These services are direct costs and declared as real costs.		operation's costs cannot be made up of indirect costs only.			
flat rate financing (max. 40 % of eligible direct staff costs), Article 14 (2) ESF Regulation (BULGARIA - 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
(CZ - 6)	Operati	Ministry	PA 1	NGOs,	grants	Direct staff costs	Other project eligible	Combination	YES (they	Yes	None

	onal Program me Employment	of Labor and Social Affairs (MA)	Supporting employment and workforce adaptability, IP 1.2 (8iv 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)	private firms	supporting qualification and employment of caregivers, and providing childcare at home, grants for after-school clubs	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.	costs except for direct staff costs.	(direct costs + flat rate for indirect costs)	can use external services based on public procurement)		
(SLOVAKIA - 18)	OP Human Resources	MA (Ministry of Labor, Social affairs, and Family of the Slovak Republic)	Employment, Social Inclusion	public entities (beneficiaries from national projects)	deinstitutionalization of substitute care, support of social work	flat rates: 12,70% - deinstitutionalization 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

standard scale of unit costs, Article 67 (1)(b) CPR (CZ - 14)	Operational Programme Employment	Ministry of Labour and Social Affairs (MA)	PA 1 Supporting employment and workforce adaptability, IP 1.3 (8v Support fo	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, accountancy 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
IRELAND 4	Programme for Employability, Inclusion and Learning	Programme for Employability, Inclusion and Learning	Priority 1	Higher Education Authority	Third Level Education	Agreed unit rate students that successfully completed course	all costs associated with students that successfully completed course	SCO only	YES	YES	Agreed unit rate for students that successfully completed course

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(FRANCE - REGION NOUVELLE- AQUITAINE 8)	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	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 the 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

<p>lump sums, Article 11 (3)(b)(iii) ESF Regulation (POLAND - 3)</p>	<p>HC OP</p>	<p>IB</p>	<p>All</p>	<p>all excluding state or public entities.</p>	<p>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)</p>	<p>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</p>	<p>One or several lump sums are decided specifically for the projects in the project application form.</p>	<p>Both option possible</p>	<p>No</p>	<p>Yes</p>	<p>Project's Budget</p>
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						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.					
LATVIA 334	Growth and Employment	Responsible Authorities	1.1.1.3. "Innovation grants for students" of Specific Objective 1.1.1. "Improve R&I research institutions' capacity"	Higher education institutions	Student innovation (application development and initial testing of an innovation business idea)	Average costs from historical data	Experts, materials, mobility	Combination of SCOs with real costs			Fair, equitable and verifiable method
Type of SCO	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 COMBINATIO	CAN PROJECTS USING SCOs INCLUDE EXTERNAL	BASIS FOR REIMBURSEMENT LINKED TO AN OPERATIO	CALCULATION METHODS AND DATE SOURCE

								N OF REAL COSTS AND SCOS?	SERVICES BASED ON PUBLIC PROCUREMENT?	N FINANCED BY SCOS IS THE SAME FROM	
Flat Rate CZ-36	Integrated Regional Programme 2021–2027 ERDF 2021CZ16RFPRO	Ministry for Regional Development Managing Authority (MA)	Improving equal access to inclusive and quality services in education, training and lifelong learning through developing accessible infrastructure, including by fostering resilience for distance and on-line education and training (Point (d)(ii) of Article 3(1) ERDF and CF Regulation)	school legal entities / municipalities / voluntary associations of municipalities / regions / organisations established by municipalities / regions / ONGs which have been continuously active in the field of education or assistance services for at least 2 years immediately prior to the application / churches.	educational infrastructure and material and technical equipment of schools and educational facilities.	N/R	N/R	No	N/R	N/R	N/R

(CZ - 45) 2014-2020 interact	Interreg V-A Czech Republic – Poland	Ministry of regional develop ment	all priority axes except technical assistance	Public institutions, Schools, Universities, NGOs	Risk managemen t, Cultural heritage, Education, People-to- people projects, Cooperation of institutions	NR	Indirect cost (office rent, property and equipment insurance, energy supply, water supply, communication services (phone, internet, post), security, maintenance, and cleaning services etc.)	Combination not possible for the same type of costs, i.e., indirect costs can be calculated only as a flat rate within an operation.	NR	NR	Use of off-the-shelf option (art. 68 b CPR)
(CZ - 38)	Integrat ed Regional Program me 2021– 2027 ERDF 2021CZ1 6RFPR0	Ministry for Regional Develop ment Managin g Authority (MA)	Ensuring equal access to health care and fostering resilience of health systems, including primary care, and promoting the transition from institutional to family- based and community- based care (Point (d)(v) of Article 3(1)	organisation al units of the state / publicly co- funded organisation s established by organisation al units of the state / regions / municipalitie s/ organisation s established by municipalitie s/ entities providing	creation and modernizati on of emergency care network infrastructu re of integrated care, integration of health and social services promoting the public health	N/R	Indirect cost	No	N/R	N/R	N/R

			ERDF and CF Regulation)	public service in the field of health care/ ONG / religious organisation s	protection						
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