

ESF THEMATIC NETWORK ON SIMPLIFICATION

REPORT ON SCO PRACTICES

(Draft for the 6th Meeting of the Thematic Network - The Hague – 8-9 June, 2017)

References:

Member State / Region	Republic of Lithuania
Reference number (TN's map of SCO practices)	47

Contact details:

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Type of SCO reported <i>(Please choose one of these types of SCO: flat rate financing, standard scale of unit costs, lump sum).</i>	Standard scale of unit costs
Type of activities covered by the SCO <i>(Please indicate what type of activities is targeted by the SCO).</i>	Unit cost for salary of executive staff of higher education institutions

A. PROJECT DESCRIPTION

A1. Description of the type of operation <i>(Please describe in brief what types of operations are covered by SCO)</i>
Unit costs are applied when projects include intellectual work of the staff of higher education institutions.
A2. Definition of outputs/results <i>(Please give a short definition of outputs and/or results)</i>

Unit costs are set for salary costs per working hour per person when the project executive staff is the staff of higher education institution. Amounts were calculated based on "Erasmus+" Programme. Outputs/results may vary project by project, depending on the aim of the project. Outputs are intellectual tasks evaluated by working hours (e. g. reviewed university's study program and renewed according the requirements, etc).

A3. Beneficiaries *(please indicate the types of beneficiaries involved in the operations covered by SCO)*

Institutions providing higher education (universities, colleges).

A4. Target group(s) *(Please list target groups within projects covered by SCO)*

1. Students
2. Teachers, trainers

B. METHODOLOGY AND CALCULATION METHOD

B.1 Methodology *(please indicate which methodology/ies has/have been used: Fair, equitable and verifiable method / use of existing EU schemes for similar types of operation and beneficiary / Use of existing own national schemes for similar types of operations and beneficiaries / use of rates and specific methods enshrined in the regulation or in a delegated act / use of a draft budget /combination of methodologies). Please indicate if the concerned SCO has been covered by Art. 14(1) ESF)*

Use of existing EU schemes for similar types of operation and beneficiary

B.2 Calculation Methods *(please describe how the calculations have been made)*

Erasmus+ Programme rates (used as unit costs under the *Key Action 2 Strategic Partnerships*) for staff performing intellectual tasks (rates for a country group including Lithuania) were taken as a basis for this unit cost. Analyses and comparison of the tasks performed under Erasmus+ and tasks to be performed under 2014-2020 Operational programme has been carried out.

The unit costs differ for the three categories of staff (team/activity leader; lecturer/expert/researcher; technical staff). Administrative staff (the category used in Erasmus+) is not included, as it is paid under the indirect cost category.

Additionally wages of the staff of national higher education institutions were analysed and compared with the above mentioned Erasmus+ rates. The analyses showed that "Erasmus+" fees highly correspond with the national wage rates of the concerned staff

and discrepancies both ways are insignificant.

Erasmus+ rates per day were further recalculated to be used per working hour (by dividing a day rate by 8 hours).

B.3 Data source *(please indicate the type of data used and the data source)*

A combination of data has been used:

- Erasmus+ rates for staff performing intellectual tasks (rates for Lithuania);
- Data from the national higher education institutions on the wages of staff.

C. IMPLEMENTATION OF SCO

(Please describe in brief what implementation rules and conditions have been set out)

Beneficiary costs are reimbursed based on the number of actual working hours and output provided (depends on the project). The position (category) of staff in the project has to be verified by employment documents.

D. AUDIT TRAIL

(Please provide a brief description of the audit trail for the concerned SCO, including documents, key contents/conditions and procedures)

For the reimbursement the beneficiary has to provide: a summary statement on the working hours of the project staff and calculation of the costs to be reimbursed on the basis of the unit costs; documents setting out a personal job function and duration; information on the achieved results or product created (e.g. a methodology, an updated program of the study, etc.).

E. ASSESSMENT BY THE AUDIT AUTHORITY(IES) INCLUDING EVENTUAL EX ANTE ASSESSMENT

(If relevant, please explain how the audit authority has been involved in preparation and assessment of the SCO).

According to the national rules, the developed unit costs had been verified by the Managing Authority and the Implementing Body. The Audit Authority has not been specifically consulted on the draft of the unit cost.

F. IMPACT OR ADDED VALUE FOR THE MA, BENEFICIARIES AND OTHER STAKEHOLDERS

(Please explain how you have perceived impact/added value of the SCO for the MA, beneficiaries and other stakeholders).

1. The process of submitting project applications has been simplified – it is easier to fill in an application form. However, applicants shall consider whether they are able to deliver expected outputs/results at the proposed unit costs.
2. The selection process has been simplified and are standardised.
3. Verifications carried out by the Implementing body are focused on outputs/results achieved instead of concentrating on verifying financial documents.
4. All applicants and beneficiaries have equal opportunities: the unit costs are the same for a similar type of operation and beneficiary.

G. SPECIFIC ISSUES FACED WITHIN CALCULATION AND IMPLEMENTATION OF THE SCO

(Please indicate any issues/problems/challenges you have experienced when setting out or implementing the SCO, i.e. high workload, state aid, public procurement, national legislation, revenues etc.)

Setting out the standard scale of unit costs was a very long and effort demanding process before the calls for proposals could be launched - data collection from different schools of higher education and their verification, comparison with the wage rates set by the Erasmus+ Programme.

H. LESSONS LEARNED AND POINTERS

(Please indicate any unforeseen practical implications that have emerged and any key lessons you have learned from the development and implementation of the concerned SCO practice).

I. ANNEXES OR LINKS TO ONLINE DOCUMENTS

(Please list documents or links to online documents like complete methodology, calculation methods, documents submitted to the Commission, guidance for MAs and beneficiaries, calls for proposals, audit trail, legal acts etc.).

List of relevant documents:

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- European Commission, Directorate-General for Employment, Social Affairs and Inclusion, „The use of lump sums, the reimbursements on the basis of unit costs and the flat-rate financing under the Erasmus+ Programme“, C(2013)8550 of 4 December, 2013;
- [European Commission, „Erasmus+ Programme Guide“, Version 2, 2016.](#)

Study in Lithuanian is available at the request.