

# ESF THEMATIC NETWORK ON SIMPLIFICATION

## REPORT ON SCO PRACTICES

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

### References:

<b>Member State / Region</b>	<b>SPAIN</b>
<b>Reference number (TN's map of SCO practices)</b>	<b>3 (to 7)</b>

### Contact details:

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<b>Type of SCO reported</b> <i>(Please choose one of these types of SCO: flat rate financing, standard scale of unit costs, lump sum).</i>	<b>STANDARD SCALE OF UNIT COSTS</b>
<b>Type of activities covered by the SCO</b> <i>(Please indicate what type of activities is targeted by the SCO).</i>	Standard scale of unit costs - hourly staff cost (teachers)

### A. PROJECT DESCRIPTION

<b>A1. Description of the type of operation</b> <i>(Please describe in brief what types of operations are covered by SCO)</i>
The aim of the operation to which the SSUC is applied is to support the cost of formal education and initial vocational training.
<b>A2. Definition of outputs/results</b> <i>(Please give a short definition of outputs and/or results)</i>
Indicator definition is as follows: real hours taught (although SSUC is based on the total hours one course is planned, SSUC is multiplied by real

hours taught –it means if any hours is not taught has to be discount of the final declaration).
<b>A3. Beneficiaries</b> <i>(please indicate the types of beneficiaries involved in the operations covered by SCO)</i>
Educational public bodies
<b>A4. Target group(s)</b> <i>(Please list target groups within projects covered by SCO)</i>
People in education and initial vocational training

## B. METHODOLOGY AND CALCULATION METHOD

<b>B.1 Methodology</b> <i>(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)</i>
The standard scale of unit costs has been defined by using a fair, equitable and verifiable method according to Art. 67.(5).(a) of the CPR. One the one hand, links to national legislation have been used to determine the value of the wage contribution for employees’ participation in education and initial vocational training and on the other hand, links to Educational services declaration and school calendar setting out by Responsible Public bodies.
<b>B.2 Calculation Methods</b> <i>(please describe how the calculations have been made)</i>
Taking into account standard scales of unit costs can be used to calculate all or part of the eligible costs of an operation on the basis of quantified activities, input, outputs or results multiplied by standard scales of unit costs established in advance; MA has defined the eligible costs calculated on the basis of a direct teaching staff costs per hour of t teaching x number of real and effective taught hours. The cost per hour (cost of taught hour) has been defined in advance by the managing authority. It has been calculated with the annual budgetary law (all teacher are civil servant and their salaries are public) and the educational law establishing all the arrangements for the courses (duration, pupils per course, training planning, etc...) and is shown in the document setting out the conditions for support.
<b>B.3 Data source</b> <i>(please indicate the type of data used and the data source)</i>
A combination of data has been used: <ul style="list-style-type: none"> <li>• legislation data for hourly wage subsidy</li> <li>• Educational services declaration and school calendar.</li> </ul>

## C. IMPLEMENTATION OF SCO *(Please describe in brief what implementation rules and conditions have been set out).*

Projects can be implemented only by educational public bodies. Application has to be done with the funding application by the beneficiary (educational public body). MA/IB, as responsible for selecting
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operations, has to launch documents setting out conditions for support with indications of the method to be applied for determining the costs of the operation and the conditions for payment of the grant.

The IO in collaboration with the education authorities must have identified the selected centers and the actions eligible for the ESF. Likewise, they will be informed of the obligations to be assumed by the center in terms of monitoring and control, as well as the dissemination and publicity of the ESF.

The funds are reimbursed based on the declaration of the number of real teaching-hours (attendance sheets attached) in courses certified by the Director of the centre.

Professional practices teaching hours won't be counted to be certified to ESF.

Considering combination of simplified cost options are possible in accordance with Article 67(3) CPR, these options may be combined only in the following cases, in order to prevent any double financing of the same expenditure they must each cover different categories of eligible costs; or they must be used for different projects in the same operation; or they must be used for successive phases of an operation.

Taking into account described operation is based on direct teaching staff costs, covering only one category of eligible costs, it is possible use other options to calculated the rest of the eligible costs. MA has implemented option of flat financing for other costs different than direct teaching staff costs.

#### **D. AUDIT TRAIL** *(Please provide a brief description of the audit trail for the concerned SCO, including documents, key contents/conditions and procedures).*

The reimbursement of a unit cost is conditional on the certificate of attendance sheets attached.

Prior to the certification of actions under these Instructions, the intermediary organizations in collaboration with the educational authorities will carry out 100% administrative verifications of the actions and a sample of on-the-spot verifications

In any case, verifications (in addition with guidelines on verifications requirements) at least will be verified:

- Established amount of the unit cost schedule for teaching staff A1 and A2 (the have different SSUC), corresponding to the type of operation (Cycle or Program).
- List of execution centers of the actions, with indication of the locality, summary of number of hours given by teachers A1 and A2
- Amount of the eligible expenditure to be certified once the unit cost has been applied.

**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 Spanish methodological framework, preparation of unit costs is not consulted with the National Audit Authority. Guidelines to implement SSUC to Direct teaching staff costs in education and initial vocational training were prepared in accordance with Intermediated Bodies and Certifying Authority. Nevertheless, SSUC system described has been audited by audit authorities with no objections to the methodology.

**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).*

The process of calculating SSUC has been not difficult taking into account the amount comes from legislation (budgetary law and educational regulation); but, supporting documents to justify the quantities declare by the beneficiary has been and nowadays is a very huge administrative burden.

**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.)*

Calculating on the basis of cost/hours and checking attendance sheets has not any advantage on simplification.

Although verifications and audits will be carried out in a different manner, on the basis of the calculation method used to set the simplified cost and not on the basis of supporting financial documents per project, checking all attendance (per hour, discounting hours not real taught) modify administrative burden from financial documents to attendance sheets documents, with no simplification.

**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).*

In addition to previous paragraph, lesson learnt is SSUC have to be based on, not only easily identifiable quantities, but also, quantities easily to check and follow audit trail. Concerning SSUC defined in this operation, we have to evolve to the calculation of a SSUC on the basis of direct teaching staff cost, BUT, not checking all attendance sheets but also checking if the complete course has been taught. If so, SSUC will be multiply by all hours of the course.

**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.).*

Guidelines to IB for calculating direct staff cost (and Annex) are attached to this document



Anexo I FICHA  
RESUMEN HORAS IMI



INSTRUCCIONES AG  
SOBRE APLICACIÓN I