

Appendix 1

Union contribution based on unit costs, lump sums and flat rates

Template for submitting data for the consideration of the Commission
(Article 94)

Date of submitting the proposal	

This Appendix is not required when Union-level simplified cost options (SCO) established by the delegated act referred to in Article 94(4) CPR are used.

A. Summary of the main elements

Priority	Fund	Specific objective	Category of region	Estimated proportion of the total financial allocation within the priority to which the SCO will be applied in %	Type(s) of operation covered	Indicator triggering reimbursement	Unit of measurement for the indicator triggering reimbursement	Type of SCO (standard scale of unit costs, lump sums or flat rates)	Amount (in EUR) or percentage (in case of flat rates) of the SCO
Priority 1	ERDF	1.1	MDL		112 Research and innovation activities in public research centres, higher education and centres of competence including networking (industrial research, experimental development, feasibility studies)			Flat rate	25 %
			LDR						
			TR						

FLAT RATE INDIRECT COSTS

B. Details by type of operation (to be completed for every type of operation)

Did the Managing Authority receive support from an external company to set out the simplified costs below? NO

1. Description of the operation type including the timeline for implementation ¹	<p>The flat rate will be applied to operations which support Research and Innovation and which have fulfilled the evaluation criteria of Horizon Europe² (Seal of Excellence or no-money projects), as well as to synergy projects to the project supported by Horizon Europe e.g. Teaming.</p> <p>Operations will be implemented continuously through the whole programming period (2021-2029). The envisaged starting point for the selection of the operations is 2022.</p>
2. Specific objective(s)	1.1/(i) developing and enhancing research and innovation capacities and the uptake of advanced technologies;
3. Indicator triggering reimbursement ³	% of indirect costs calculated from eligible direct costs
4. Unit of measurement for the indicator triggering reimbursement	Indirect eligible costs shall be 25 % of the total direct eligible costs, excluding direct eligible costs for subcontracting, financial support to third parties and any unit costs or lump sums which include indirect costs. ⁴
5. Standard scale of unit cost, lump sum or flat rate	flat rate
6. Amount per unit of measurement (EUR) or percentage (for flat rates) of the SCO	25 %

¹ Envisaged starting date of the selection of operations and envisaged final date of their completion (ref. Article 63(5) CPR).

² REGULATION (EU) 2021/695 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 28 April 2021 establishing Horizon Europe – the Framework Programme for Research and Innovation, laying down its rules for participation and dissemination, and repealing Regulations (EU) No 1290/2013 and (EU) No 1291/2013

³ For operations encompassing several simplified cost options covering different categories of costs, different projects or successive phases of an operation, the fields 3 to 11 need to be filled in for each indicator triggering reimbursement.

⁴ Article 35 of REGULATION (EU) 2021/695.

7. Categories of costs covered by the unit cost, lump sum or flat rate	Eligible direct costs and indirect costs.
8. Do these categories of costs cover all eligible expenditure for the operation? (Y/N)	NO
9. Adjustment(s) method ⁵	Adjustment method can be carried out only if the REGULATION (EU) 2021/695 will be updated.
10. Verification of the achievement of units – describe what document(s)/system will be used to verify the achievement of the unit – describe how management verifications will be carried out, and by whom – describe what arrangements will be made to collect and store relevant data/documents	<p>The management and control system of the managing authority is set up in accordance to article 125 Regulation (EC) No. 1303/2013, Act No 320/2001 Coll., on financial control in public sector, by Act No 255/2012 Coll., on control and other national methodology.</p> <p>Authorized staff of the managing authority carry out verification of outputs in form of:</p> <ul style="list-style-type: none"> • Administrative verification, i.e. verification of submitted monitoring reports and supporting documents at the intervals as determined in a legal act for the provision/transfer of support • On spot verification which takes place on a sample of the projects. <p><u>I. Administrative verification,</u></p> <ul style="list-style-type: none"> • Copies of documents substantiating eligibility of direct costs <p><u>II. On the spot verification</u></p> <ul style="list-style-type: none"> • Originals of documents substantiating eligibility of direct cost other than the staff costs.

⁵ If applicable, indicate the frequency and timing of the adjustment and a clear reference to a specific indicator (including a link to the website where this indicator is published, if applicable).

11. Possible perverse incentives, mitigating measures ⁶ and the estimated level of risk (high/medium/low)	Medium risk – if later there will be discovered ineligible cost in the direct eligible costs, which was already clarified as a base line for calculation of the indirect costs. Irregularities will be calculated as a sum of direct ineligible costs and 25 % of indirect cost calculated from the ineligible direct cost.
12. Total amount (national and Union) expected to be reimbursed by the Commission on this basis	30 mil. EUR

C. Calculation of the standard scale of unit costs, lump sums or flat rates

1. Source of data used to calculate the standard scale of unit costs, lump sums or flat rates (who produced, collected and recorded the data; where the data are stored; cut-off dates; validation, etc.).

The main source is REGULATION (EU) 2021/695 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 28 April 2021 establishing Horizon Europe – the Framework Programme for Research and Innovation, laying down its rules for participation and dissemination, and repealing Regulations (EU) No 1290/2013 and (EU) No 1291/2013, Article 35 Indirect costs and Article 36 Eligible costs.

Indirect eligible costs shall be 25 % of the total direct eligible costs, excluding direct eligible costs for subcontracting, financial support to third parties and any unit costs or lump sums which include indirect costs.

Eligible costs

- personnel costs are eligible up to the remuneration that the person would be paid for work in R&I projects funded by national schemes including social security charges and other costs linked to the remuneration of personnel assigned to the action, arising from national law or from the employment contract.
- costs of resources made available by third parties by means of in-kind contributions shall be eligible up to the direct eligible costs of the third party.
- income generated by the exploitation of the results shall not be considered to be receipts of the action.

⁶ Are there any potential negative implications on the quality of the supported operations and, if so, what measures (e.g. quality assurance) will be taken to offset this risk?

- Beneficiaries may use their usual accounting practices to identify and declare the costs incurred in relation to an action in compliance with all terms and conditions set out in the grant agreement.
- By way of derogation from Article 203(4) of the Financial Regulation, a certificate on the financial statements shall be mandatory at payment of the balance, if the amount claimed as actual costs and unit costs calculated in accordance with usual cost accounting practices is equal to or greater than EUR 325 000. Certificates on financial statements may be produced by an approved external auditor or, in the case of public bodies, issued by a competent and independent public officer in accordance with Article 203(4) of the Financial Regulation. 6. Where appropriate, for MSCA training and mobility actions, the Union contribution shall take due account of any additional costs of the beneficiary related to maternity leave, parental leave, sick leave, special leave or to a change of recruiting host organisation or a change in the family status of researcher during the duration of the grant agreement. 12.5.2021 EN Official Journal of the European Union L 170/37 7. Costs related to open access including data management plans shall be eligible for reimbursement as further stipulated in the grant agreement.

2. Please specify why the proposed method and calculation based on Article 94(2) is relevant to the type of operation.

The flat rate will be applied for an operations which support Research and Innovation and which have fulfilled the evaluation criteria of Horizon Europe⁷ where the same flat rate will be applied (Seal of excellence or no money projects) as well as synergies projects to the project supported by Horizon Europe e.g. Teaming.

3. Please specify how the calculations were made, in particular including any assumptions made in terms of quality or quantities. Where relevant, statistical evidence and benchmarks should be used and, if requested, provided in a format that is usable by the Commission.

The flat rate calculation was not carried out by MA. The flat rate was adopted by REGULATION (EU) 2021/695 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 28 April 2021 establishing Horizon Europe – the Framework Programme for

⁷ REGULATION (EU) 2021/695 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 28 April 2021 establishing Horizon Europe – the Framework Programme for Research and Innovation, laying down its rules for participation and dissemination, and repealing Regulations (EU) No 1290/2013 and (EU) No 1291/2013

Research and Innovation, laying down its rules for participation and dissemination, and repealing Regulations (EU) No 1290/2013 and (EU) No 1291/2013,

4. Explain how you have ensured that only eligible expenditure is included in the calculation of the standard scale of unit costs, lump sum or flat rate.

When collecting statistical data, the structure of investment expenditure items is checked so that only eligible expenditure items are included in the calculation. This is data based on verified certified expenditures.

5. Assessment by the audit authority (authorities) of the calculation methodology and amounts as well as the measures for verification, quality assurance, data collection and retention.

The assessment will be carried out by the AA MF CR.