

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)				Lump sum	0,2 CZK
			LDR								
			TR								

LUMP SUMP DIRECT STAFF COST

B1. 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 lump sum will be applied to operations which support Research and Innovation and which are synergic to projects supported by Horizon Europe² (e.g. Teaming).</p> <p>The lump sum will be applied to Research and Innovation operations whose nature is predominantly investment-based but whose implementation requires participation of administrative as well as expert staff (i.e. management, technical and research staff).</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 direct staff costs calculated from eligible direct costs other than the direct staff costs.
4. Unit of measurement for the indicator triggering reimbursement	Direct staff costs shall be 0,2 CZK per 1 CZK ⁴ of the direct eligible costs (i.e. 20 %) ⁵ other than the direct staff costs (excluding direct eligible costs for subcontracting, financial support to third parties and any unit costs or lump sums which include indirect costs). ⁶
5. Standard scale of unit cost, lump sum or flat rate	lump sum

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 Act no. 586/1992 Coll., on income taxes as amended by Act. no 609/2002 Coll.

⁵ Article 55 of [REGULATION](#) (EU) 2021/1060.

⁶ Article 35 of REGULATION (EU) 2021/695.

6. Amount per unit of measurement (EUR) or percentage (for flat rates) of the SCO	0,2 CZK for direct staff costs per 1 CZK of direct costs other than the direct staff costs.
7. Categories of costs covered by the unit cost, lump sum or flat rate	Direct staff costs
8. Do these categories of costs cover all eligible expenditure for the operation? (Y/N)	NO
9. Adjustment(s) method ⁷	Adjustment can be carried out only if the REGULATION (EU) 2021/1060 or national legislation outlining investment cost 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. 1060/2021, 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> <p>The administrative verification will check the following documents based on which the payment will be launched:</p> <ul style="list-style-type: none"> • Copies of documents substantiating eligibility of direct costs other than the staff costs (invoices etc.). <p><u>II. On the spot verification</u></p> <p>The on the spot checks will mainly review the following:</p>

⁷ 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).

	Originals of documents substantiating eligibility of direct cost other than the staff costs.
11. Possible perverse incentives, mitigating measures ⁸ and the estimated level of risk (high/medium/low)	Medium risk – if there are later discovered ineligible cost in the direct eligible costs, which was already clarified as a base line for calculation of the indirect costs, the irregularity will be calculated as 20 % ⁹ of the total sum of the ineligible costs.
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 sources is REGULATION (EU) 2021/1060 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy, Article 55 Direct staff costs concerning grants.

Accordingly, direct staff costs shall be 20 % (i.e. 0,2 CZK per each 1CZK) of eligible direct costs other than the direct staff costs and excluding direct eligible costs for subcontracting, financial support to third parties and any unit costs or lump sums which include indirect costs.

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

The lump sum will be applied to operations which support Research and Innovation as well as to synergy projects to the project supported by Horizon Europe e.g. Teaming.

⁸ 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?

⁹ The percentage will correspond to the ratio applied in the operation.

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 lump sum calculation was carried out by MA according to the flat rate included in Article 55 Direct staff costs concerning grants of the REGULATION (EU) 2021/1060:

“Direct staff costs of an operation may be calculated at a flat rate of up to 20 % of the direct costs other than the direct staff costs of that operation, without there being a requirement for the Member State to perform a calculation to determine the applicable rate, provided that the direct costs of the operation do not include public works contracts or supply or service contracts which exceed in value the thresholds set out in Article 4 of Directive 2014/24/EU of the European Parliament and of the Council or in Article 15 of Directive 2014/25/EU of the European Parliament and of the Council.”¹⁰

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.

¹⁰ Article 55 of REGULATION (EU) 2021/1060