

## **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) CPR**

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

[illegible]

**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?

If so, please specify which external company

: No

1. Description of the operation type including the timeline for implementation <sup>(14)</sup>	<p><b>Thematic meetings</b></p> <p>The aim of the unit cost is to provide parents (or other people ensuring long-term care for children/pupils such as guardians, grandparents etc.) with information about topics connected to the education system, and to allow discussion on these topics as well as organize community meetings.</p> <p>The school/educational facility<sup>1</sup> will organise meetings for parents or a school community always with the participation of an external expert/institution in any relevant professional area.</p> <p>The unit is set up for 1 meeting of a minimum duration of 1 hour (60 minutes). The number of participants is variable according to the selected topic.</p> <p>In extraordinary circumstances (e.g. the coronavirus pandemic in the Czech Republic) the meetings might be implemented online.</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)	(e) improving the quality, inclusiveness, effectiveness and labour market relevance of education and training systems including through validation of non-formal and informal learning, to support acquisition of key competences including entrepreneurial and digital skills, and by promoting the introduction of dual-training systems and apprenticeships;

<sup>1</sup> Eligible entities are defined in the Act No 561/2014 Coll., on pre-school, primary, secondary, higher vocational and other education

	<p>(f) promoting equal access to and completion of quality and inclusive education and training, in particular for disadvantaged groups, from early childhood education and care through general and vocational education and training, to tertiary level, as well as adult education and learning, including facilitating learning mobility for all and accessibility for persons with disabilities;</p> <p>(j) promoting the socio-economic integration of marginalised communities, such as Roma people;</p>
3. Indicator triggering reimbursement <a href="#">[15]</a>	One hour of the meeting
4. Unit of measurement for the indicator triggering reimbursement	Hour (60 min)
5. Standard scale of unit cost, lump sum or flat rate	Standard scale of unit cost
6. Amount per unit of measurement or percentage (for flat rates) of the SCO	<b>62,26 EUR</b>
7. Categories of costs covered by the unit cost, lump sum or flat rate	<p>1) Direct personnel costs based on adjustments to the latest annual published data from the average earnings informational system (<a href="http://www.ISPV.cz">www.ISPV.cz</a>),</p> <p>2) Employers' contributions to social security, defined in Act no. 589/1992 Coll., on social security,</p> <p>3) Employers' contributions to health insurance, defined in Act no. 592/1992 Coll., on premiums for health insurance.</p> <p>4) Other costs, for example rent, PR of meetings, babysitting, small snacks, travel costs, and overhead costs (e.g. telephone, printing of the documents)</p>
8. Do these categories of costs cover all eligible expenditure for the operation? (Y/N)	YES
9. Adjustment(s) method <a href="#">[16]</a>	<p>These standard scales of unit costs may be adjusted by changes of:</p> <p>1) The rate for direct personnel costs based on adjustments to the latest annual published data from the average earnings informational system (<a href="http://www.ISPV.cz">www.ISPV.cz</a>)</p>

	<p>2) Employers' contributions to social security, defined in Act no. 589/1992 Coll., on social security, and</p> <p>3) Employers' contributions to health insurance, defined in Act no. 592/1992 Coll., on premiums for health insurance.</p>
<p>10. Verification of the achievement of the units</p> <p>—describe what document(s)/system will be used to verify the achievement of the units delivered</p> <p>—describe what will be checked and by whom during management verifications</p> <p>—describe what arrangements will be made to collect and store relevant data/documents</p>	<p>The management and control system of the managing authority is set up in accordance to article 72 of the Regulation (EU) 2021/1060, 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><b>Authorized staff of the managing authority carry out verification of outputs in form of:</b></p> <ul style="list-style-type: none"> <li>• 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</li> <li>• On spot verification which takes place on a sample of the projects.</li> </ul> <p><b>I. Administrative verification</b></p> <p>The administrative verification will check the following documents, based on which the payment will be launched:</p> <p>A copy of activity report signed by the statutory representative will include:</p> <ul style="list-style-type: none"> <li>• identification of the school,</li> <li>• the name of the organizer of the meeting,</li> <li>• the name and the expertise of the external expert /external organization,</li> <li>• the date and time of the venue of the meeting,</li> <li>• brief description of meeting.</li> <li>• If relevant, documents proving the amount of the fees paid by the parents before and during the implementation of the project. If the fees paid during the implementation of the project are higher, then</li> </ul>

	<p>the beneficiary needs to provide clarification for this increase, including necessary supporting documentation.</p> <p>II. On spot verification The on-spot checks will mainly review the following:</p> <ul style="list-style-type: none"> <li>• Original of the activity report,</li> <li>• Original of the attendance sheet with the signatures of participants,</li> <li>• In the case of meeting is implemented by online form, attendance sheets are replaced by a report, log or other written output generated by the relevant software tool or print screen which will identify participants including the bottom bar of the laptop / PC screen showing the date and time of acquisition print screen.</li> </ul>
11. Possible perverse incentives, mitigating measures (17) and the estimated level of risk (high/medium/low)	<p><b>1) Insufficient quality of the meeting.</b> <u>Elimination of risk:</u> the headmaster of the school selects expert to meet the conditions of the activity, i.e. the one who is a specialist for the particular educational topic which concern the given class/school. It should be an expert who deals with the topic for long term. It can also be and experienced teacher from another school, an expert from non-profit organization, government, etc. The estimated level of risk is low.</p> <p><b>2) Lack of interest in participating in the meeting by parents.</b> <u>Elimination of risk:</u> motivation of parents by the school management and pedagogues. Explain to parents the benefits and importance of such meetings. Appropriate choice of topics of interest based on a survey of individual parents. The estimated level of risk is low.</p>

	<p><b>3) Meeting with parents will not be carried out.</b></p> <p><u>Elimination of risk:</u> unannounced controls on the spot.</p> <p>The estimated level of risk is low.</p> <p><b>4) Online meeting with parents will not be carried out.</b></p> <p><u>Elimination of risk:</u> unannounced controls on the spot can be carried out.</p> <p>The beneficiary should be able to provide to the MA access to the application to participate on online extracurricular activity if it will be requested by MA.</p> <p>The estimated level of risk is low.</p>
1. Total amount (national and Union) expected to be reimbursed by the Commission on this basis	

### 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 rate for direct personnel costs was based on latest annual published data from the average earnings informational system ([www.ISPV.cz](http://www.ISPV.cz)), then employers' contributions to social security defined in Act no. 589/1992 Coll., on social security, and employers' contributions to health insurance, defined in Act no. 592/1992 Coll., on premiums for health insurance.

In accordance with the Article 54 of the Regulation (EU) 2021/1060, a flat rate of 40 % was applied to total super gross staff cost to calculate all the other costs of the unit.

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

Costs for providing a thematic meeting in the overall range of 1 hour was selected as a unit. The unit contains wage costs of the work of an expert (2 hours) and the organizer of the meeting (1,5 hours). Flat rate of 40 % of direct personnel costs for payment of all remaining costs per unit will be added to them in order, for example rent, PR of meetings, babysitting, small snacks, travel costs and overhead costs (e.g. telephone, printing of documents).

This method and calculation were chosen because of the easy availability of statistical data and the simplicity of covering all costs of the services provided by using the 40 % flat rate.

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.

1) External expert

Quantity: 2 hours (1 hour of the meeting and 1 hour of preparation and reflexion)

Price: based on the data of the Ministry of Labour and Social Affairs from the year 2021. The median of the monthly gross salary of selected positions, see table (for the position of the expert subgroups CZ-ISCO were defined, these positions were chosen as the most likely to be involved in the activity).

The median of the average hour rate of the selected positions is CZK 241,86 /hour

The statutory charges on social and health insurance contributions will be added to this at the rate of 33,8 %.

2) Organizer

Quantity: 1hour 30 minutes (30 minutes for the preparation (invitation, refreshments, searching for experts etc) and 1 hour of the organization of the meeting (help with IT, refreshments, writing the minutes from the meeting, attendance sheet control etc).

Price: based on the data of the Ministry of Labour and Social Affairs from the year 2021. The median of the monthly gross salary of the position 4110 Common administrative staff is CZK 34 562, i.e. CZK 198,27/hour (the median of the monthly gross salary CZK 34 562, average working hours is 174.3; i.e.  $34\,562/174,3191 = \text{CZK } 198,27/\text{hour}$ ).

The statutory charges on social and health insurance contributions will be added to this at the rate of 33,8 %.

3) Flat rate

All costs associated with fulfilment of the unit outputs apart from direct personnel costs will be covered by the flat rate 40 % based on the unit direct costs.

**Total calculation**

UC	Hourly costs	social and health insurance (33,8%)	Hourly costs + insurance	Number of hours	Total costs per position	Total personal costs	flat rate 40%	Final UC amount incl. 40% flat rate rounded down to an integer	Recalculation to EUR Exchange rate 23, 50 CZK/EUR
	CZK								EUR
Expert	241,86	81,74868	323,608680	2,00	647,21736	1 045,14525	418,05810	<b>1 463,00</b>	<b>62,26</b>
Organizer*	198,27	67,01526	265,285260	1,50	397,92789				

See the following file for the detailed calculation:



PJAC\_thematic\_community\_meetings\_2021.x

4. Please explain how you have ensured that only eligible expenditure was included in the calculation of the standard scale of unit cost, lump sum or flat rate.

The rate for direct personnel costs was based on latest annual published data from the average earnings informational system (www.ISPV.cz), then employers' contributions to social security defined in Act no. 589/1992 Coll., on social security, and employers' contributions to health insurance, defined in Act no. 592/1992 Coll., on premiums for health insurance. On total super gross staff cost a flat rate 40 % of eligible direct staff costs was applied to calculate all the other costs of the unit.

5. Assessment of the audit authority(ies) of the calculation methodology and amounts and the arrangements to ensure the verification, quality, collection and storage of data.

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