

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

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
					Code ¹	Description	Code ²	Description			
1	ERDF	1.1	MDR LDR TR		112	Research and innovation activities in public research centres, higher education and centres of competence including networking (industrial research, experimental development, feasibility studies)					

¹ This refers to the code for the intervention field dimension in Table 1 of Annex I to the CPR and Annex IV to the EMFAF Regulation.

² This refers to the code of a common indicator, if applicable.

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: Yes/No – Name of external company

<p>1. Description of the operation type including the timeline for implementation³</p>	<p>The aim of the unit is to improve the professional experience and skills of researchers, to increase the quality of research organisations and to support internationalization of the research environment in the Czech Republic. This will be achieved through support for international mobilities of researchers.</p> <p>Mobility means:</p> <ul style="list-style-type: none">- stay of a researcher abroad (departures from the Czech Republic)- stay of a researcher in the Czech Republic (arrivals to the Czech Republic). <p>The following mobilities will be supported:</p> <ul style="list-style-type: none">- incoming mobilities of researchers from abroad to the Czech Republic- outgoing mobilities of researchers from the Czech Republic abroad <p>The mobilities are based on Marie Skłodowska Curie Actions (Postdoctoral Fellowships: Horizon Europe – Work Programme 2021-2022, European Commission Decision C(2021)4200 of 15 June 2021; Postdoctoral Fellowships, the DECISION authorising the use of lump sum contributions and unit contributions for Marie Skłodowska-Curie actions under the Horizon Europe Programme) and will follow the quality principles as specified in the European Charter for Researchers, Code of Conduct for the Recruitment of Researchers and European Code of Conduct for Research Integrity.</p> <p>Mobility may be implemented by using forms of work enabled by the laws and regulations of the respective country (e.g. <i>home office</i>).</p> <p>The unit cost will be used to finance the MSCA mobility actions (MSCA-IF, MSCA-PF). In this case, the unit will support mobilities of researchers eligible in MSCA actions (MSCA-IF, MSCA-PF).</p>
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³ Envisaged starting date of the selection of operations and envisaged final date of their completion (ref. Article 63(5) CPR).

	<p>The unit cost will be used also for implementation of similar operations in P JAC calls outside the scope of MSCA support. In this case, the unit will support mobilities of both early-stage and experience researchers (Ph.D. candidates, postdoctoral researchers, experienced researchers). In such a case, MA P JAC may define the parameters of the call (without affecting the scope and amount of the unit cost).</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> <p>The beneficiaries of grants will be organisations which fulfil the definition mentioned in the Framework for State aid for research, development and innovation (2014/C 198/01).</p> <p>- For projects registered in the calls of MSCA- IF Horizon 2020 and Horizon Europe MSCA - PF, the researcher has to pass the criteria of the MSCA call. The MSCA mobility will be administered under the same administrative conditions as described in the fiche.</p> <p>- For mobilities/projects non-registered in the calls of MSCA- IF Horizon 2020 and Horizon Europe MSCA – PF, the evaluation of the operation will be carried out by the MA.</p>
2. Specific objective(s)	1.1
3. Indicator triggering reimbursement ⁴	Cost of one man-hour
4. Unit of measurement for the indicator triggering reimbursement	Cost of one man-hour
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	

⁴ 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.

7. Categories of costs covered by the unit cost, lump sum or flat rate	The unit covers costs identical to those covered by EC unit cost for the MSCA action Postdoctoral Fellowships (Horizon Europe): living allowance x correction coefficient + mobility allowance + long-term leave allowance + research, training and networking costs + management and indirect costs
8. Do these categories of costs cover all eligible expenditure for the operation? (Y/N)	Yes for the support of MSCA actions. For the support of operations outside the scope of MSCA, the calls will include other types of costs (without impact on the scope and amount of the unit cost).
9. Adjustment(s) method ⁵	<p>The calculation of the unit is based on the units used by the European Commission for the programme, HORIZON EUROPE – The Marie Skłodowska Curie Action. Unit can be recalculated when the MSCA rates are changed. https://ec.europa.eu/research/mariecurieactions/</p> <p>The unit is calculated in EUR, recalculation to CZK will be always carried out based on the actual exchange rate for each call (http://www.cnb.cz/cs/index.html).</p>
10. Verification of the achievement of the units - describe what document(s)/system will be used to verify the achievement of the units delivered - describe what will be checked and by whom during management verifications - describe what arrangements will be made to collect and store relevant data/documents	<p>Quality of data will be ensured by methodological support to the beneficiaries, for example through the rules for applicants and beneficiaries, seminars and other supporting documents and tools.</p> <p>The beneficiary provides information and documents via the Monitoring report at intervals set up in the legal act by the monitoring system (usually every 6 months). The statutory body of the beneficiary is responsible for truthfulness of submitted data.</p> <p>Documents are sent by the beneficiaries to the Managing authority for the purpose of control within the framework of Monitoring report in the form of electronic copies. Original documents are available at the beneficiary for verification on spot. The beneficiary is obliged to archive all documents associated with the project implementation including outputs according to instructions from the Managing authority.</p> <p>The management and control system of the managing authority is set up in accordance to Regulation (EC) No. 1060/2001, Act No 320/2001 Coll., on financial control in public sector, by Act No 255/2012 Coll., on control and other national methodology.</p>

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).

	<p>Authorized staff of the managing authority carry out verification of outputs in form of:</p> <p>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</p> <p>On spot verification which takes place on a sample of the projects.</p> <p>I. Administrative verification</p> <p>The administrative verification will check the following documents based on which the payment will be launched:</p> <p>A copy of the Activity report summarizing activities of researchers in the reported period.</p> <p>Documents proving that the researcher meets set selection criteria.</p> <p>Confirmation that the researcher, works in the relevant institution.</p> <p>A copy of the employment contract, and, if necessary, another contractual document between the beneficiary and the researcher with the indication of amounts to be paid to the researcher (including living, family, mobility allowance) and the conditions concerning the requested return phase (including possible penalties).</p> <p>For outgoing mobilities - memorandum about the schedule of the mobility (mobility plan), identification of the "receiving/sending" institution/company/facility. Following the proposed mobility plan, memorandum will include the information on how the institutions will share the research/networking/training costs, For outgoing mobilities – copy of certificate/invitation/ programme of attended event/s.</p> <p>II. On the spot verification</p> <p>The on the spot checks will mainly review the following:</p>
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	<p>Interview with the researcher, Attendance on the mobility (arrivals) Original of the Activity report Original of the employment contract If relevant, the original of the contractual document stating commitment of the beneficiary to transfer the corresponding amount/s to the researcher Check of the payments to the researcher</p>
<p>11. Possible perverse incentives, mitigating measures⁶ and the estimated level of risk (high/medium/low)</p>	<p>MA considers that there is limited risk that the parameters such as structure, duration and content will differ in case of delivery by unit costs as the appropriate formal checks are defined. In addition, the other follow-up mechanisms (such as information seminars, monitoring seminars, guidance) are provided to beneficiaries to complete these projects in a satisfactory way.</p> <p><u>Risks</u></p> <p>1/ Mobility will not be carried out</p> <p>2/ The corresponding amount will not be transferred to the researcher</p> <p>3/ The institution will keep the contribution when the researcher is sick for more than calendar 14 days</p> <p>4/ State aid regulation</p> <p>5/ Double financing – the same researcher will be charged to the MSCA - HE and MSCA P JAC (ERDF), the same type of costs will be charged both under the unit and under other cost types allowed in the operation (e.g. other SCOs, direct costs)</p> <p>6/ Mobility will be carried at a low-quality level</p> <p>1 /The given risk will be minimised, e.g. by:</p> <ul style="list-style-type: none"> • Verification of the unit and verification of the relevant documents, e.g. employment contract, etc. • The support will be provided to established research organisation which fulfil the definition mentioned in the Framework for State aid for research, development and innovation (2014/C 198/01).

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?

	<p>2/ The respective risk will be minimised, e.g.:</p> <ul style="list-style-type: none"> • Administrative check of the copy of the employment contract or other contractual document stating commitment of the beneficiary to transfer the corresponding amount to the researcher, which includes both net amount for the research and the social contributions requested by the legislation. These amounts have to equal the rates indicated in the relevant MSCA Work Programme. • On the spot check of the transfers from the institution to the researcher to ensure that allowances paid to the researchers are at least equal to the required minimum defined in the fiche. The researcher may receive higher ex-ante payment at the beginning of the mobility (pre-financing from the national budget) or ex-post payment after the mobility. These payments need to be directly linked to the mobility of the researcher and have to be based on employment contract, and, if necessary, another contractual document between the beneficiary and the researcher. The expenditure will be declared to the Commission only once all the relevant payment to the researcher for the mobility had been carried out. <p>3/ The respective risk will be minimised, e.g.:</p> <p>Declaration of honour by the institution and the researcher that the researcher was not on sick leave for more than 14 calendar days and so the state health contribution did not need to be used.</p> <p>During on the spot check will be reviewed that the researcher was not on sick leave for the longer period than 14 calendar days</p> <p>4/ The given risk will be minimised, e.g. by:</p> <ul style="list-style-type: none"> • In each call, the MA will identify state aid regimes (no state aid, GBER, de minimis etc.) available for the operation. The selection of the state aid regime by the applicant will be checked during the selection of projects by the qualified evaluators. The MA will check the adherence to the obligations resulting from the selected state aid regime as a part of the administrative check.
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	<p>5/ The given risk will be minimised, e.g. by:</p> <ul style="list-style-type: none"> • In order to prevent double financing between Horizon Europe – MSCA call and MSCA P JAC call, at the stage of researchers’ selection, the MA will check their lists with the proposed researchers against the published MSCA lists of the researchers funded by the MSCA to avoid that the same mobility is financed twice (from Horizon Europe and P JAC). • For each call, the MA will assess the overlap between the unit and other types of costs in the call. If needed, the MA will reduce the scope of the unit cost for the call (in accordance with the unit structure in C3), i.e. overlapping cost types will not be claimed. <p>6/ The given risk will be minimised, e.g. by:</p> <ul style="list-style-type: none"> ○ motivation of the beneficiary to send/get for the mobility the relevant researcher (funding is limited for each potential beneficiary).
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12. Total amount (national and Union) expected to be reimbursed by the Commission on this basis	
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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 calculation of the P JAC unit is based on the units used by the European Commission for the programme, HORIZON EUROPE – The Marie Skłodowska Curie Action.

There are two MSCA modules of individual scientific research fellowships:

- European Postdoctoral Fellowships
- Global Postdoctoral Fellowships

European Postdoctoral Fellowship allow junior researchers of all nationalities to support their further professional growth through research fellowships at renowned sites in the EU countries, or countries associated with Horizon Europe, with which they agree on the job description of the fellowship and the objectives to be achieved.

Scientific research stays in third countries (Global Postdoctoral Fellowships) allow junior researchers who have the nationality of any of the EU Member States or associated countries Horizon Europe, or long-term residents of such countries (i.e. a researcher needs to work in such countries actively full-time in research for at least 5 consecutive years) to support their further professional growth through scientific research fellowships at renowned sites in third countries. The fellowships consist of two phases. The fellowship stage researchers at host organisations in third countries. The return phase takes place in the host organisations in EU member states or countries associated with the Horizon Europe.

The MSCA-PF grant consists of this budget subcategories:

- Contributions for the recruited researcher per person-month:

- **Living Allowance** covers the salary of a researcher, including the payment of statutory social security and health insurance and taxation. A fixed contribution defined by the work program is revised by the so-called correction coefficient, which takes into account the financial costs of living in the country of residence of the researcher.
- **Mobility allowance** is intended to cover the costs associated with moving of the researcher, such as travel expenses or accommodation costs.
- **Family allowance** is awarded to the postdoctoral researcher if he/she has or acquires family obligations during the action duration, i.e. has persons linked to him/her by (i) marriage, or (ii) a relationship with equivalent status to a marriage recognised by the legislation of the country or region where this relationship was formalised; or (iii)

dependent children who are actually being maintained by the researcher, the family allowance must be paid to him/her as well.

- **Long-term leave allowance:** The long-term leave allowance contributes to the personnel costs incurred by the beneficiary in case of the researcher's leave, including maternity, paternity, parental, sick or special leave, longer than 30 consecutive days.
- **Special needs allowance** contributes to the additional costs for the acquisition of special needs items and services for researchers with disabilities, whose long-term physical, mental, intellectual or sensory impairments are certified by a competent national authority, and of such nature that their participation in the action may not be possible without them (e.g. assistance by third persons, adaptation of work environment, additional travel/transportation costs).

- Institutional unit contributions per person-month:

- **Research training and networking contribution** covers activities contributing to the development of the researcher's careers (e.g. participation in conferences, training) and research expenses.
- **- Management and indirect contribution**

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

Costs for one month of mobility – including living allowance, mobility allowance, family allowance, long-term leave allowance, special needs allowance and research, training and networking contribution and management and indirect cost – is based on the costs set up by the European commission to support research mobilities in the Horizon Europe – Marie Skłodowska-Curie Action (Postdoctoral Fellowships).

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 unit is calculated in EUR, for each call, the amounts will be converted using actual EUR/CZK exchange rate. In addition, correction coefficient will be applied, see Annex A.

The final costs of mobility is the sum of the amounts for living allowance x correction coefficient + mobility allowance + family allowance + research, training and networking costs + management and indirect costs.

The amount set up for the MSCA Postdoctoral Fellowships will be used for all supported operations irrespective of the seniority of the researcher or type of the mobilities (MSCA registered project as well as projects not registered in MSCA calls).

The rates below apply to researchers devoting themselves to their project on a full-time basis. The unit has been calculated for 1,0 FTE. Mobility may be implemented also part-time (0,1/1,0 FTE). In such case the unit cost is proportionally cut. The amount of resulting support is determined as the FTE amount multiplied by the length of mobility in months.

The unit may be used as a whole or – if needed – the MA may claim only cost categories relevant for the operation (e.g. only contributions for recruited researcher).

Following the experience from the programming period 2014-2020, the unit cost will be reported and claimed based on the “net” working hours, i.e. by analogy to the art. 55, par. 2a) of the Regulation of the European parliament and the Council (EU) 2021/1060⁷. In such case, for each reported working hour, the beneficiary will be entitled to a part of the unit cost calculated in the following way: (amount of the required unit cost x 12 months) / 1720. Following this principle, man-month will be defined as a proportionate share of the total “net” working hours, i.e. $1720/12=143\text{hr } 20 \text{ min}$.

MSCA Postdoctoral Fellowships	Contributions for the recruited researcher per person-month					Institutional unit contributions per person- month	
	Living allowance ⁸	Mobility allowance	Family allowance (if applicable)	Long-term leave allowance (if applicable)	Special needs allowance (if applicable)	Research, training and networking contribution	Management and indirect contribution
	EUR 5 080	EUR 600	EUR 660	EUR 5 680 x % covered by the beneficiary	requested unit x (1/number of months) ⁹	EUR 1 000	EUR 650

⁷ [Nařízení Evropského parlamentu a Rady \(EU\) 2021/1060.](#)

⁸ When used, the amount will be adjusted in accordance with Table 1: Country correction coefficients (CCC) for Doctoral Networks and Postdoctoral Fellowships living allowances (HE Work Programme, 2021–2022).

⁹ The pre-defined categories are as follows: EUR 3 000, EUR 4 500, EUR 6 000, EUR 9 500, EUR 13 000, EUR 18 500, EUR 27 500, EUR 35 500, EUR 47 500 and EUR 60 000.

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 content of the activities is based on the approved text of the P JAC. The format is based on the experience from projects financed by HORIZON EUROPE – Action Marie Skłodowska Curie. The same costs are carried out by the beneficiary if the activity is realized via an MSCA project through the direct management in MSCA. All categories of costs specified under the section C are eligible for the support from the P JAC. Similar costs can be carried out by the beneficiary if the activity is realized via a project based on direct costs.

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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