

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

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| Date of submitting the proposal | |
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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

: Yes/No – Name of external company

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| 1. Description of the operation type including the timeline for implementation ⁽¹⁴⁾ | <p>Informal education operations</p> <p>The aim of the unit cost is to allowed children/pupils/students/participants to participate in informal, artistic, leisure or sport education operations (hereinafter referred to as informal education operations).</p> <p>The provider of the operation can be educational facility other than identified by the classification of international Standard Classification of Education (ISCED)¹ such as:</p> <ul style="list-style-type: none">• elementary art schools;• leisure education facilities;• school educational and accommodation facilities• other relevant educational facilities.² <p>The unit cost is calculated as the amount for full-time participation in an academic year.</p> <p>In case of part-time participation, the amount shall be established on a pro rata basis reflecting the participation of the student. In case the operation lasts less than one academic year, the amount shall be established on a pro rata basis reflecting the duration of the course. For vocational and educational training (upper secondary level and non-tertiary post-secondary</p> |
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¹ [http://ec.europa.eu/eurostat/statistics-explained/index.php/International_Standard_Classification_of_Education_\(ISCED\)](http://ec.europa.eu/eurostat/statistics-explained/index.php/International_Standard_Classification_of_Education_(ISCED))

² Eligible entities are defined in the Act No 561/2014 Coll., on pre-school, primary, secondary, higher vocational and other education.

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| | level) courses where there is a reduced share of time spent in a formal education institute as compared to the courses reported for data collection during the reference year, the amount shall be proportionally reduced reflecting the time spent in the education institute |
| 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; |
| 3. Indicator triggering reimbursement (15) | Participants in an academic year of informal education |
| 4. Unit of measurement for the indicator triggering reimbursement | Number of participants with verified enrolment in an academic year of informal education within other educational facilities |
| 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 | |
| 7. Categories of costs covered by the unit cost, lump sum or flat rate | <p>All eligible costs directly related to providing core goods and services of education.</p> <p>Other potential eligible costs of this type of operation, such as allowances, transport, accommodation or other type of support provided to students participating in these types of operations, are not covered by the unit cost.</p> |
| 8. Do these categories of costs cover all eligible expenditure for the operation? (Y/N) | |
| 9. Adjustment(s) method (16) | |
| 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 | 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. |

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| <p>—describe what arrangements will be made to collect and store relevant data/documents</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>I. Administrative verification</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"> • Report of the number of participants with verified enrolment in an academic year of informal education <p>Verified enrolment means that proof of the enrolment of the student in the informal education or training course is to be verified by national authorities on two or three occasions during the academic year, in accordance with each Member State's normal practices and procedures for verifying enrolment in formal education or training.</p> <ul style="list-style-type: none"> • 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 the beneficiary needs to provide clarification for this increase, including necessary supporting documentation. <p>II. On spot verification</p> <p>The on the spot checks will mainly review the following:</p> |
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| | <ul style="list-style-type: none"> • Originals of the documents to approve the number of participants with verified enrolment in an academic year of informal education <p>Verified enrolment means that proof of the enrolment of the student in the informal education or training course is to be verified by national authorities on two or three occasions during the academic year, in accordance with each Member State's normal practices and procedures for verifying enrolment in formal education or training.</p> |
| 11. Possible perverse incentives, mitigating measures ⁽¹⁷⁾ and the estimated level of risk (high/medium/low) | <p>1) Low level of openness to share pedagogical approaches and to change the established practices.</p> <p><u>Elimination of the risk:</u> Appropriate explanation of the benefits by the school leader (on the basis of the call accompanying documentation) and the obligation to insert the description of the experience to the pedagogical portfolio.</p> <p>2) The lessons will be not carried out.</p> <p><u>Elimination of the risk:</u> The activity report will contain required information of the cycle. Unannounced controls on the spot. Class book control.</p> <p>3) The lack of interest among pedagogical employees to increase their professional skills through innovative methods.</p> <p><u>Elimination of the risk:</u> The school is aware of the necessity of a skilled pedagogical workforce and implementation of new teaching methods.</p> <p>4) Unit is chosen non-effectively - school will chose this UC even not needed.</p> |

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| | <u>Elimination of the risk:</u> Allocation to a beneficiary under each planned SCO call is limited, and the limit of the funds to the beneficiary will be set up according to the number of pupils in school/educational facility. |
| 12. 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 data used to calculate the standard scale of unit cost were collected from the costs of full-time participation in a school year for one child/pupil/student in elementary art schools/leisure education facilities. The costs are covered from three main different sources:

- 1) National annual funds
- 2) Regional annual funds
- 3) Fees for the pupils to attend the artistic elementary school/leisure centre.

The data were provided from the representative sample of the elementary schools/leisure centres from the school year 2021/2022.

In each county a sample of usually three schools/educational facilities of a different size (usually up to 300, 300-600 and 600+ pupils) were taken into the calculation. The numbers were provided directly from the elementary art schools/leisure education facilities.

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

The unit cost is derived from the standard scale of unit cost to all Member States specified in COMMISSION DELEGATED REGULATION (EU) 2015/2195 of 9 July 2015 (version as of 20/05/2021), Annex XIV (No. 1 Formal education operations). The informal education (leisure, artistic, education in accommodation centres) is closely bind to the formal education in The Czech Republic³. There are usually the same children attending the informal education activities as those in kindergartens, elementary or secondary schools. Nonetheless, informal education is not classified in the ISCED scale. Thus, alternative calculation that respects the same logic (all eligible costs directly related to providing core goods and services of education) was taken into account and all costs related to providing the goods and services of informal education were included into the calculation.

³ And is a part of the Act No 561/2014 Coll., on pre-school, primary, secondary, higher vocational and other education.

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.

Following the part C.1 above, each school or educational facility receive the aforementioned types of funds each year. The sum of the three elements was divided by the sum of the pupils attending the school/educational facility in the school year 2021/2022.

42 elementary art schools were taken into the calculation and XY leisure education facilities.

The average costs for one school year in elementary art schools for one pupil equal to 34 297 CZK.

The average costs for one school year in leisure educational facilities for one pupil equal to XX CZK.

In the final step, the number were rounded down to 32 000 CZK for elementary art schools and 16 000 CZK for leisure education facilities.

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 P JAC. The format is based on the experiences from previous programming periods and other rules and methodology.

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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