

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127, ANNEX II. (See end of Document for details)

ANNEX II

ANNEX III

Conditions for reimbursement of expenditure on the basis of standard scales of unit costs to the Czech Republic

1. Definition of standard scales of unit costs

Type of operations	Indicator name	Category of costs ^a	Measurement unit for the indicator	Amounts (in national currency CZK unless otherwise mentioned)	
1.	Establishment of a new childcare facility under Priority Axis 1 of Operational Programme Employment (2014CZ05M9OP001) and Priority Axis 4 of Operational Programme Prague Growth Pole (2014CZ16M2OP001)	—	purchase of equipment for a childcare facility; management of project phase focused on creating the facility.	Number of newly created places in a new childcare facility ^b	20 053 incl. VAT, or 16 992 excl. VAT
2.	Transformation of an existing facility to a children's group under Priority Axis 1 of Operational	—	purchase of equipment for a transformed facility; purchase of teaching aids; management of project	Number of transformed places in a children's group ^d	9 518 incl. VAT, or 8 279 excl. VAT

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127, ANNEX II. (See end of Document for details)

	Programme Employment (2014CZ05M9OP001) and Priority Axis 4 of Operational Programme Prague Growth Pole (2014CZ16M2OP001)		phase focused on transforming the facility		
3.	Operating a childcare facility under Priority Axis 1 of Operational Programme Employment (2014CZ05M9OP001) and Priority Axis 4 of Operational Programme Prague Growth Pole (2014CZ16M2OP001)	Occupancy per place in a childcare facility	—	salaries of teaching and non-teaching staff, operation of the childcare facility, management of the operation	Occupancy rate ^e 628 ^f
4.	Upskilling of caregivers under Priority Axis 1 of Operational Programme Employment (2014CZ05M9OP001) and Priority Axis 4 of	Achievement of a qualification as caregiver in a childcare facility	—	training and examination for professional qualification	Number of persons who obtain a certification of professional qualification as caregiver in a childcare facility 14 178

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127, ANNEX II. (See end of Document for details)

	Operational Programme Prague Growth Pole (2014CZ16M2OP001)				
5.	Lease of premises for childcare facilities under Priority Axis 1 of Operational Programme Employment (2014CZ05M9OP001) and Priority Axis 4 of Operational Programme Prague Growth Pole (2014CZ16M2OP001)	Occupancy per place in a childcare facility	—	Rent of the premises for a childcare facility	Occupancy rate ^g 56 ^h
6.	Further external professional training of employees under Priority Axis 1 of Operational Programme Employment, (2014CZ05M9OP001)	One hour (60 minutes) of participation of an employee in an external training course on general information technologies (IT)	All eligible costs, including: — Direct costs of providing training; — Indirect costs; — Wages for participants.	Number of completed hours per employee.	324
7.	Further external professional training of	One hour (60 minutes) of participation of an employee in an external training course	All eligible costs, including: — Direct costs of providing training;	Number of completed hours per employee.	593

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127, ANNEX II. (See end of Document for details)

	employees under Priority Axis 1 of Operational Programme Employment (2014CZ05M9OP001)	on soft and managerial skills	— —	Indirect costs; Wages for participants.	
8.	Further external professional training of employees under Priority Axis 1 of Operational Programme Employment (2014CZ05M9OP001)	A period (45 minutes) of participation of an employee in external language training courses	— — —	All eligible costs, including: Direct costs of providing training; Indirect costs; Wages for participants.	Number of completed periods per employee 173
9.	Further external professional training of employees under Priority Axis 1 of Operational Programme Employment (2014CZ05M9OP001)	One hour (60 minutes) of participation of an employee in a training course in specialised IT	— — —	All eligible costs, including: Direct costs of providing training; Indirect costs; Wages for participants.	Number of completed hours per employee 609
10.	Further external professional training of employees under Priority Axis 1 of the Operational Programme	One hour (60 minutes) of participation of an employee in an external training course in accountancy, economy and law	— — —	All eligible costs, including: Direct costs of providing training; Indirect costs; Wages for participants.	Number of completed hours per employee 436

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127, ANNEX II. (See end of Document for details)

	Employment (2014CZ05M9OP001)				
11.	Further external professional training of employees under Priority Axis 1 of Operational Programme Employment (2014CZ05M9OP001)	One hour (60 minutes) of participation of an employee in external technical and other professional training	All eligible costs, including: — Direct costs of providing training; — Indirect costs; — Wages for participants.	Number of completed hours per employee	252
12.	Further internal professional training of employees under Priority Axis 1 of Operational Programme Employment (2014CZ05M9OP001)	One hour (60 minutes) of participation of an employee in a training course provided by an internal trainer in any of the following areas: — general information technologies (IT) soft and managerial skills — languages specialised IT — accountancy, economy and law — technical and other professional.	All eligible costs, including: — Direct staff costs; — Indirect costs; — Wages for participants.	Number of completed hours per employee	144
13.	Support provided by non-permanent personnel to school/	0,1 full-time equivalent (FTE) worked as a school psychologist and/or a specialised school	All eligible costs, including, direct staff costs	Number of 0,1 FTE worked per month	5 607

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127, ANNEX II. (See end of Document for details)

	educational facility under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001)	pedagogue per month			
14.	Support provided by non-permanent personnel to school/ educational facility under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001)	0,1 FTE worked by a school assistant and/or social pedagogue per month.	All eligible costs, including direct staff costs	Number of 0,1 FTE worked per month	School 502 assistant Social 1695 pedagogue
15.	Support provided by non-permanent personnel to school/ educational facility under Priority axis 3 of Operational Programme Research, Development	0,1 FTE worked by a nanny per month	All eligible costs, including direct staff costs.	Number of 0,1 FTE worked per month	3 227

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127, ANNEX II. (See end of Document for details)

	and Education (2014CZ05M2OP001)				
16.	Provision of extracurricular activity for children/pupils at risk of school failure under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001) and Priority Axis 4 of Operational Programme Prague Growth Pole (2014CZ16M2OP001)	Provision of a block of 16 lessons of extracurricular activities with a duration of 90 minutes per lesson provided to a group of at least 6 children/pupils of which 2 are at risk of school failure.	All eligible costs, including direct staff costs.	Number of completed blocks of 16 lessons with a duration of 90 minutes per lesson provided to a group of at least 6 children/pupils of which 2 are at risk of school failure.	17 277
17.	Supporting pupils at the risk of school failure through tutoring under Priority axis 3 of Operational Programme Research,	Provision of a block of 16 hours of tutoring to a group of at least 3 registered pupils at risk of school failure.	All eligible costs, including direct staff costs.	Number of completed blocks of 16 hours provided to a group of at least 3 registered pupils at risk of school failure.	8 523

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127, ANNEX II. (See end of Document for details)

	Development and Education (2014CZ05M2OP001) and Priority Axis 4 of Operational Programme Prague Growth Pole (2014CZ16M2OP001)				
18.	Professional development of pedagogues through structured training courses under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001) and Priority Axis 4 of Operational Programme Prague Growth Pole (2014CZ16M2OP001)	Hours of professional training provided to pedagogues.	All eligible costs, including direct costs of providing training.	Number of completed hours of training per pedagogue	(1) 422 for training inside regular class time (2) 170 for training outside regular class time
19.	Provision of information to parents through meetings	Thematic meeting with a minimum of eight parents for a minimum duration of two hours (120 minutes).	All eligible costs, including direct staff costs.	Number of thematic meetings with a minimum of eight parents for a minimum duration of	3 676

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127, ANNEX II. (See end of Document for details)

	under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001) and Priority Axis 4 of Operational Programme Prague Growth Pole (2014CZ16M2OP001)			two hours (120 minutes)	
20.	Professional development of pedagogues in schools and educational facilities under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001)	Block of 30 hours of external mentoring/coaching to a group of between 3 and 8 pedagogues.	All eligible costs, including direct staff costs.	Number of completed blocks of 30 hours mentoring/coaching to a group of between 3 and 8 pedagogues.	29 698
21.	Professional development of pedagogues in schools and educational facilities	Training cycle of 15 hours of structured job-shadowing by a pedagogue	All eligible costs, including direct staff costs.	Number of completed training cycles of 15 hours per pedagogue undertaking a structured visit to another pedagogue in another school.	4 246

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127, ANNEX II. (See end of Document for details)

	under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001)				
22.	Professional development of pedagogues in schools and educational facilities under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001)	Cycle of 10 hours of training through mutual cooperation involving a group of at least 3 pedagogues.	All eligible costs, including direct staff costs.	Number of completed training cycles of 10 hours involving a group of at least 3 pedagogues.	8 068
23.	Professional development of teaching staff of school/ educational facility under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001)	Tandem lesson ¹ of 2,75 hours.	All eligible costs, including direct staff costs.	Number of completed tandem lessons	778

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127, ANNEX II. (See end of Document for details)

24.	Professional development of pedagogues of school/educational facility under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001)	Cycle of 19 hours of mutual cooperation and learning involving an expert and 2 pedagogues.	All eligible costs, including direct staff costs.	Number of completed cycles of 19 hours involving an expert and 2 other pedagogues.	5 377
25.	Career advice services in schools and cooperation between schools and employers under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001)	0,1 FTE worked per month by a career advisor and/or a coordinator of cooperation between a school and employers.	All eligible costs, including direct staff costs	Number of 0,1 FTE worked per month	4 942
26.	Professional development of pedagogues of school/educational facility	Training cycle of 8,5 hours involving structured job-shadowing by a pedagogue and a mentor.	All eligible costs, including direct staff costs	Number of completed training cycles of 8,5 hours per structured visit to an institution/company/facility.	2 395

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127, ANNEX II. (See end of Document for details)

	under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001)								
27.	Professional competence development of pedagogues under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001) and Priority Axis 4 of Operational Programme Prague Growth Pole (2014CZ16M2OP001).	Cycle of 3,75 hours or 4 cycles of 3,75 hours of training involving a pedagogue and expert/ICT technician.	All eligible costs, including direct staff costs	Number of completed training cycles of 3,75 hours involving a pedagogue and expert/ICT technician.	One cycle — 1 050 Four cycles — 4 200				
28.	Mobility of researchers under priority axis 2 of Operational Programme Research, Development and	Months in mobility per researcher.	All eligible costs of the operation.	Number of months in mobility per researcher.	<table border="1"> <tr> <td>Component^o</td> <td>Amount^o</td> </tr> <tr> <td>Living allowance</td> <td>674</td> </tr> </table> <p>o The total amount per participant will depend on the characteristics of each incidence of mobility and the applicability of each of the components set out.</p>	Component^o	Amount^o	Living allowance	674
Component^o	Amount^o								
Living allowance	674								

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127, ANNEX II. (See end of Document for details)

	Education (2014CZ05M2OP001).			(for incoming mobility to CZ) Senior 990 The amounts of Living Allowance for outgoing mobility from CZ shall be calculated by multiplying the amounts for incoming mobility by the relevant correction co-efficient listed in point 3 below, depending on destination country. Mobility allowance 600 Family allowance 500 Research, training and networking costs 800, Management and indirect costs 500 o The total amount per participant will depend on the characteristics of each incidence of mobility and the applicability of each of the components set out.
29.	Supporting pupils (1)	0,1 FTE worked	All eligible costs of the operation. (1)	Number of 0,1 FTE (1) Intercultural Worker: 5 373

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127, ANNEX II. (See end of Document for details)

	with different mother tongue, teachers or parents through the assistance of an Intercultural Worker or Bilingual Assistant under Priority Axis 4 of Operational Programme Prague Growth Pole (2014CZ16M2OP001).	(2)	per month by an Intercultural Worker ^l or Bilingual Assistant. One hour (60 minutes) worked by an Intercultural Worker ^m .	(2)	worked by an Intercultural Worker (2) or Bilingual Assistant per month. Number of hours worked by an Intercultural Worker.	Bilingual Assistant: 4 464 Intercultural Worker: 308
30.	Transnational mobility projects for the training of educational staff under Priority Axis 4 “Education and learning and support of Employment” of Operational Programme Prague Growth Pole (2014CZ16M2OP001).		A 4-day traineeship for educational staff in a school in another European State consisting of at least 24 hours of educational activities.	All eligible costs of the operation, which are: (1) Salaries for participants; (2) Costs associated with organising the traineeship in the host and sending school. (3) Travel and subsistence costs.	Number of 4-day traineeships participated in by educational staff in a school in another European State.	(1) 5 087 (2) EUR 350 (3) To these amounts for each 4-day traineeship may be added an amount per participant to cover travel and subsistence costs as follows: Travel costs depending

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127, ANNEX II. (See end of Document for details)

The rate for unit cost 18 may be adjusted by replacing the salaries for participants, including social security and health contributions in the calculation method that consists of the cost for provision of training plus salaries for participants, including social security and health contributions, plus indirect costs.

The rates for unit cost 28 may be adjusted by replacing the amounts for Living Allowance, Mobility allowance, Family allowance, Research, training and networking costs Management and Indirect Costs.

The rate for unit cost 30 may be adjusted by replacing the initial direct staff costs, including social security and health contributions, the costs associated with organising the traineeship in the host and sending school, and the travel and subsistence costs in the calculation method that consists of direct staff costs, including social security and health contributions, the costs associated with organising the traineeship in the host and sending school, and the travel and subsistence costs.

Adjustments will be based on the updated data as follows:

- for the minimum wage, amendments to the minimum wage as set by government decree No 567/2006 Coll;
- for social security contributions, amendments to employers' contributions to social security, defined in Act No 589/1992 Coll. on social security; and
- for health contributions, amendments to employers' contributions to health insurance, defined in Act No 592/1992 Coll. on premiums for health insurance,
- for average salaries to determine wages/staff costs, changes to the latest annual published data for relevant categories from the average earnings informational system (www.ISPV.cz),
- for Living Allowance, Mobility allowance, Family allowance, Research, training and networking costs Management and Indirect Costs, amendment to rates for the Horizon 2020 — Marie Skłodowska-Curie Actions as published at <https://ec.europa.eu/research/mariecurieactions/>
- for travel, subsistence and organisational costs under unit cost 30, amendments to the amounts for travel and organisational costs as well as individual support set by the European Commission for Key Action 1 (mobility projects) under the Erasmus+ programme (<http://ec.europa.eu/programmes/erasmus-plus/>).

3. Table of coefficients related to outgoing mobility of researchers

Country	Correction coefficient
Albania	0,908
Argentina	0,698
Australia	1,253
Belgium	1,193
Bosnia and Herzegovina	0,878
Brazil	1,098
Bulgaria	0,853
Montenegro	0,798
Czech Republic	1,0
China	1,014

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127, ANNEX II. (See end of Document for details)

Denmark	1,615
Estonia	0,934
Faroe Islands	1,6
Finland	1,391
France	1,325
Croatia	1,163
India	0,63
Indonesia	0,899
Ireland	1,354
Italy	1,273
Israel	1,297
Sweden	1,333
Japan	1,383
Republic of South Africa	0,666
South Korea	1,255
Ukraine	1,101
Canada	1,031
United States of America	1,186
Cyprus	1,095
United Kingdom	1,436
Lithuania	0,872
Latvia	0,906
Luxembourg	1,193
Hungary	0,909
The former Yugoslav Republic of Macedonia	0,816
Malta	1,069
Mexico	0,84
Republic of Moldova	0,729
Germany	1,179
Netherlands	1,245
Norway	1,574
Poland	0,912
Portugal	1,063
Austria	1,251

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127, ANNEX II. (See end of Document for details)

Serbia	0,801
Romania	0,815
Russia	1,378
Greece	1,106
Slovakia	0,986
Slovenia	1,027
Spain	1,165
Sweden	1,333
Switzerland	1,35
Turkey	1,033
Ukraine	1,101
United States of America	1,186
United Kingdom	1,436
Vietnam	0,61

Changes to legislation:

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127, ANNEX II.