**Annex to the Project Implementation/Sustainability Report**

**Overview of the Economic Use of the Supported Capacities**

*(fill in blank fields / check where appropriate)*

1. **Introductory information**

|  |  |
| --- | --- |
| **Project title** |  |
| **Project number** |  |
| **Subject**’**s name** |  |
| **The subject is** | a beneficiary  a partner |
| **Registered office** |  |
| **Company registration No. (IČ/IČO):** |  |
| **Authorized representative** |  |
| **Reporting period** |  |
| **Does project implementation involve a partner/partners?[[1]](#footnote-1)** | yes  no |
| **In what manner is the Overview submitted?** | the beneficiary and all its partners **[[2]](#footnote-2)** submit separate overviews  the beneficiary submits a summarizing overview for the entire project |
| **In the reporting period, the beneficiary/partner has had the following:**   * fixed assets acquired from an OP RDE project **(such as equipment and premises) that has not been fully depreciated/excluded from assets, and/or** * **jobs that have been supported under an OP RDE project?** | yes  no |

1. **Definition of the relevant entity** – please select only one variant and justify your selection

The relevant entity as a Project supported from the OP RDE (variant A)

The relevant entity as a part of a Project, supported from the OP RDE (variant B)

The relevant entity as the grant beneficiary or an organizational part thereof (variant C)

|  |  |
| --- | --- |
| **Description of the definition of the relevant entity[[3]](#footnote-3)**  Provide information on profit/cost centres (organizational units) that constitute the relevant entity, or individual inputs included in the calculation of the relevant entity´s total capacity. |  |
| **Reasons for the selected definition of the relevant entity** |  |

1. **The selection of a method to calculate the proportion of economic use in the total capacity of the relevant entity** – choose only one method and fill in the blank fields

**The cost method**

|  |  |  |
| --- | --- | --- |
| **Total capacity (CZK)** | **Economic activity total (CZK)** | **The proportion of economic use of the total capacity (%)** |
|  |  | % |
| **Description of the used method** |  | |

**The revenue method**

|  |  |  |
| --- | --- | --- |
| **Total capacity (CZK)** | **Economic activity total (CZK)** | **The proportion of economic use of the total capacity (%)** |
|  |  | % |
| **Description of the used method** |  | |

**The time method**

|  |  |  |  |
| --- | --- | --- | --- |
| **Sources[[4]](#footnote-4)** | **Costs – total (CZK)** | **Costs – economic activities (CZK)** | **The proportion of economic activities** |
| * Equipment/apparatus |  |  | % |
| * Fixed capital/premises |  |  | % |
| * Labour/employees[[5]](#footnote-5) |  |  | % |
| **TOTAL** |  |  | % |
| **Description of the used method** |  |  |  |

**Another method**

|  |  |  |
| --- | --- | --- |
| **Total capacity** | **Economic activity total** | **The proportion of economic use of the total capacity (%)** |
|  |  | % |
| **Description of the used method** |  | |
| **Reasons for using this (another) method** |  | |
| **The date of discussing this (another) method with OP RDE Managing Authority** |  | |

1. **Affidavit**

**The beneficiary/partner hereby also honourably declares that in the reporting period:**

* qualitative criteria set out in point 20 of the Framework for State aid for research and development and innovation (2014/C 198/01), or in point 207 of the Commission Notice on the notion of State aid as referred to in Article 107(1) of the Treaty on the Functioning of the European Union (2016/C 262/01) have been met:
* the economic use remains purely ancillary, i.e. the activity:
  + - is directly related to and necessary for the operation of the research organisation or research infrastructure, or
    - is intrinsically linked to its main non-economic use;
* the economic activities consume exactly the same inputs (such as material, equipment, labour and fixed capital) as the non-economic activities.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| In |  | on |  | |
|  | | | |  | |  |
| first name, surname, position | | | |  | | Signature |

1. **Other required information**

**A) The beneficiary/partner using one of the accounting methods** (cost, revenue, or another) also submits to the OP RDE Managing Authority the following supporting documents attached to the Overview of the Economic Use of the Supported Capacities:

1. Information about the relevant entity and an overview of profit/cost centres (organizational units) that constitute the relevant entity – the document contains information on the definition of the relevant entity and will make it possible to verify that submitted information only applies to the relevant entity.
2. Information on the distinction between economic activities (sources) and non-economic activities – the document contains the identification of all activities (sources, contracts) of the relevant entity and their division into economic and non-economic ones.
3. An overview of cost/income (adjusted) – the document contains information on adjusted costs and/or revenues of the relevant entity, divided into economic and non-economic one, regardless of their classification under accounting regulations (an adjustment means a reduction of the total non-investment costs (see Chapter 3.1 Methodology of Reporting Economic Activities in Terms of State Aid under OP RDE (hereinafter the Methodology) and footnote No. 19), or non-investment revenues (see Chapter 3.2 and footnote No. 21 of the Methodology). The overview of costs/revenues should enable the identification of activities based on the source/contract.
4. An overview of costs/revenues (not adjusted) – the document contains information on all costs and/or revenues of the relevant entity, classified as economic and non-economic regardless of their classification under accounting regulations (i.e. the overview will also include information on costs and/or revenues not included into the capacity calculation – such as the depreciation of assets acquired from a grant).
5. Internal regulations or other supporting documents of the beneficiary/partner that regulate the issue of economic and non-economic activities in relation to the relevant entity. If the information is publicly available, a reference/link to such information is sufficient.
6. Reasons for using “another method” and its appropriate application and sufficiency for the verification that conditions under point 20 of the Framework have been met. The Managing Authority points out that in compliance with the requirements of the Audit Authority of the Ministry of Finance, a method other than those specified in Chapters 3.1 through 3.3 of the Methodology is considered “another method”. **Such “another method” must be described** in detail together with reasons for its use and **discussed in advance with the OP RDE Managing Authority** for the purpose of verifying its sufficiency to prove criteria of point 20 of the Framework (see Chapter 3.4 of the Methodology).

**B) The beneficiary/partner using one of the non-accounting methods (the time, or the another method)** also submits to the OP RDE Managing Authority the following supporting documents attached to the Overview of the Economic Use of the Supported Capacities:

1. Information on the distinction between economic activities and non-economic activities (sources/contracts) – the document contains the identification of all activities (sources, contracts) of the relevant entity and their division into economic and non-economic ones.
2. The calculation of the total capacity and of the proportion of economic activities – the document contains a calculation of the total capacity and calculation of the proportion of economic activities in the total capacity of the relevant entity, pursuant to Chapter 3.3, or 3.4 the Methodology of Reporting Economic Activities in Terms of State Aid under OP RDE (hereinafter the Methodology).
3. The list of all inputs included in the total capacity of the relevant entity – the document contains a list of all inputs, such as equipment, premises and workers that are included into the overall capacity of the relevant entity (unless the information is already included in the calculation of the total capacity and of the proportion of economic activities under paragraph 2).
4. Internal regulations or other supporting documents of the beneficiary/partner that regulate the issue of economic and non-economic activities. If the information is publicly available, a reference/link to such information is sufficient.
5. Reasons for using “another method” and its appropriate application and sufficiency for the verification that conditions under point 20 of the Framework have been met. The Managing Authority points out that in compliance with the requirements of the Audit Authority of the Ministry of Finance, a method other than those specified in Chapters 3.1 through 3.3 of the Methodology is considered “another method”. **Such “another method” must be described** in detail together with reasons for its use and **discussed in advance with the OP RDE Managing Authority** for the purpose of verifying its sufficiency to prove criteria of point 20 of the Framework (see Chapter 3.4 of the Methodology).

1. Take into account only partners with a financial contribution supported outside of state aid regime. [↑](#footnote-ref-1)
2. Take into account only partners with a financial contribution supported outside of state aid regime. [↑](#footnote-ref-2)
3. For a larger description, a separate annex can be attached to the Overview with a reference to the Annex. [↑](#footnote-ref-3)
4. Choose only sources applicable to the relevant entity and fill in the proportion of economic use in its total capacity. [↑](#footnote-ref-4)
5. If applicable to the definition of the relevant entity. [↑](#footnote-ref-5)