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|  | **Schola Europaea** / Office of the Secretary-General |

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**approved**

Cost neutrality in the Accredited European Schools – Financial Year 2020

Approved by the Board of Governors at its meeting of 15-17 April 2020

**Introduction**

In April 2019 the Board of Governors approved document 2018-10-D-63-xx-5 “The Accredited European Schools: proposal for a real cost neutrality”. In that document, rules were approved both for deciding the annual total sum that should be paid to the OSG by the AES and how this annual total sum should be split amongst the AES. This document explains how the total contribution, from the AES to the OSG, of 869,391€ for the 2020 financial year was arrived at and how this sum has been split amongst the AES.

**Explanation**

The annual total sum to be paid to the OSG

In June 2018, a survey was carried out among the staff working in the Office of the Secretary General (OSG). The results of this survey showed that, across the 65 people working in the Office at that time, 4.5 Full Time Equivalent (FTE) of the staff were working for the AES. In June 2018 there were approximately 7000 students in the AES, including 700 in the Baccalaureate years (s6 & s7).

The cost neutrality agreement therefore works on the basis that, when there was a total of 7000 students enrolled in the AES, 4.5 out of 65 FTE of the staff at the OSG worked for the AES.

Working with a principle, in use in the European Commission, of ‘total employment cost’ (i.e. not just the salary but including all the other costs apportioned to each employee), it was agreed that the AES would be requested to pay for 4.5 times the total employment cost of one employee in the OSG.

Splitting the annual total sum amongst the AES

Of the 4.5 employees, 1.5 perform activities solely related to the Baccalaureate, so it was decided to split the annual total sum with 1/3 in proportion to the number of pupils in the Baccalaureate years and 2/3 in proportion to the total number of pupils in the school.

Timing of the payments

Given the variables involved in calculating the annual total sum, it was further decided that the costs to be apportioned to the delegations would be calculated based on:

- the figures of the pupils enrolled in the AES in September of the year N

- the number of FTE working in the OSG in the year N

- the budget of the OSG of the year N

Those costs will be considered to cover the school year N-N+1 and will be requested to be paid in year N+2, so that delegations will know already in year N+1 the costs that they will be requested to pay.

**For the financial year 2020**

Using all this information the following sums have been calculated concerning the financial year 2020 (N+2). The amount of money to be paid to the OSG will be said to cover the 2018-19 school year and be based on the number of FTE working in the OSG in 2018 and the final closing budget for 2018.

Final closing budget for the OSG FY2018: 12,557,875€

Number of staff: 65 (4.5 working for the AES)

AES total contribution: 12,557,875 / 65 \* 4.5 = **869,391€**

In order to split this total sum between the AES, the student numbers for September 2018, as submitted to the OSG, will be used. These can be seen in table 1, below.

|  |  |  |  |
| --- | --- | --- | --- |
| **Delegation** | **School** | **Total pupil numbers** | **S6 & S7 students** |
| BE – Belgium | Brussels-Argenteuil | 115 | 0 |
| DE – Germany | Rhein-Main | 1538 | 225 |
| DK – Denmark | Copenhagen | 423 | 0 |
| EE – Estonia | Tallinn | 300 | 17 |
| EL – Greece | Heraklion | 274 | 15 |
| FI- Finland | Helsinki | 288 | 36 |
| FR – France | Manosque | 165 | 38 |
|  | Strasbourg | 967 | 127 |
| IE – Ireland | Dunshaughlin | 34 | 0 |
| IT – Italy | Brindisi | 339 | 57 |
|  | Parma | 721 | 82 |
| LU – Luxembourg | Differdange | 714 | 0 |
|  | Edward Steichen | 30 | 0 |
|  | Junglinster | 141 | 0 |
|  | Mondorf | 80 | 0 |
| NL – The Netherlands | Den Haag | 1298 | 57 |
| SI – Slovenia | Ljubljana | 10 | 0 |
| UK – The United Kingdom | Europa School | 857 | 80 |

*Table 1: total student numbers, as submitted to the OSG by the AES.*

Dividing the sum of 869,391€ with 1/3 allocated on a per capita basis for students in the final 2 years and 2/3 on a per capita basis for all students:

To be divided amongst the Baccalaureate students: 869,391 / 3 = 289,797€

To be divided amongst all students: 869,391 \*2/3 = 579,594€

Table 2, below, shows the results of the calculations per school with table 3 (page 5) showing total costs per delegation.

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **School** | **BAR** | **BRI** | **CPH** | **DHG** | **DIF** | **DUN** | **EDS** | **EUK** | **HEL** | **HER** |
| **Total pupils** | **115** | **339** | **423** | **1298** | **714** | **34** | **30** | **857** | **288** | **274** |
| **S6-7** | **0** | **57** | **0** | **57** | **0** | **0** | **0** | **80** | **36** | **15** |
| **Cost total pupils** | **8036** | **23690** | **29560** | **90706** | **49895** | **2376** | **2096** | **59888** | **20126** | **19147** |
| **Cost s6-7 pupils** | **0** | **22505** | **0** | **22505** | **0** | **0** | **0** | **31586** | **14213** | **5922** |
| **Tot. contrib.** | **8036** | **46194** | **29560** | **113210** | **49895** | **2376** | **2096** | **91474** | **34339** | **25070** |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **School** | **JUN** | **LJB** | **MAN** | **MON** | **PAR** | **RHM** | **STR** | **TAL** | **TOTAL** |
| **Total pupils** | **141** | **10** | **165** | **80** | **721** | **1538** | **967** | **300** | **8294** |
| **S6-7** | **0** | **0** | **38** | **0** | **82** | **225** | **127** | **17** | **734** |
| **Cost total pupils** | **9853** | **699** | **11530** | **5590** | **50384** | **107477** | **67575** | **20964** | **579594** |
| **Cost s6-7 pupils** | **0** | **0** | **15003** | **0** | **32375** | **88834** | **50142** | **6712** | **289797** |
| **Tot. contrib.** | **9853** | **699** | **26533** | **5590** | **82759** | **196311** | **117717** | **27676** | **869391** |

*Table 2: contribution calculations based on student numbers (the school names/codes can be seen below)*

|  |  |  |  |
| --- | --- | --- | --- |
| **Full Name** | **Code** | **Full Name** | **Code** |
| The European School Brussels-Argenteuil | BAR | School of European Education of Heraklion | HER |
| European High School Brindisi | BRI | Ecole Internationale de Junglinster | JUN |
| European School of Copenhagen | CPH | European School Ljubljana | LJB |
| Europese School Den Haag Rijnlands Lyceum | DHG | Ecole Internationale de Manosque | MAN |
| Differdange and Esch-sur-Alzette International School | DIF | Ecole Internationale de Mondorf-les-Bains | MON |
| Centre for European Schooling Dunshaughlin | DUN | Scuola Per L'Europa Parma | PAR |
| Ecole Internationale Edward Steichen | EDS | The European School RheinMain | RHM |
| Europa School UK | EUK | Ecole Europeenne de Strasbourg | STR |
| European Schooling Helsinki | HEL | Tallinn European School | TAL |

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| --- | --- | --- | --- |
| **Delegation** | **Schools** | **Total** | **Total delegation** |
| BE | BAR | 8,036 | **8,036** |
| DE | RHM | 196,311 | **196,311** |
| DK | CPH | 29,560 | **29,560** |
| EL | HER | 25,070 | **25,070** |
| EE | TAL | 27,676 | **27,676** |
| FI | HEL | 34,339 | **34,339** |
| FR | MAN | 26,533 |  |
|  | STR | 117,717 | **144,251** |
| IE | DUN | 2,376 | **2,376** |
| IT | BRI | 46,194 |  |
|  | PAR | 82,759 | **128,954** |
| LU | DIF | 49,895 |  |
|  | EDS | 2,096 |  |
|  | JUN | 9,853 |  |
|  | MON | 5,590 | **67,435** |
| NL | DHG | 113,210 | **113,210** |
| SI | LJB | 699 | **699** |
| UK | EUK | 91,474 | **91,474** |

*Table 3: total costs per delegation*