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

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**Orig.: EN**

**Cost Sharing - The Structural Model**

**BOARD OF GOVERNORS OF THE EUROPEAN SCHOOLS**

Meeting in Sofia (Bulgaria) on 8-10 April 2014

**Structural Model – Alternative calculation model**

The Budgetary Committee decided to present two calculation models to the Board of Governors: the one which had already been presented to it in December (updated to take account of new secondments) and the one which had been presented to it on the first day of the meeting.

The attached alternative calculation model was presented to the Board of Governors at its December 2013 meeting (document 2013-07-D-18-en-5).

The table has been updated since that meeting on the basis of the following factors:

* the number of pupils by nationality remains the same as in 2013-2014 (pupil proportions do not really change so easily), and
* the newly created and discontinued seconded posts for September 2014 have been included.

In this table the target level share for each Member State is calculated. Based on the total sum of the target level posts of all the Member States, a proportional corrected target level share is calculated for each Member State.

From the Member States’ point of view, there are three different language section situations:

1. Member States without language sections
2. Member States with language sections in some Schools
3. Member States with language sections in all or nearly all the Schools

Based on this categorisation, the following balancing multiplying correction coefficient has been introduced:

1. 0.8 for Member States without language sections
2. 1.0 for Member States with language sections in some Schools
3. 1.2 for Member States with languages section in all or nearly all the Schools

The corrected target level share is balanced using the language section correction coefficient. The expected contribution is finally calculated by multiplying the national average salary by the corrected difference and multiplied by 0.20 (20%).



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| Nationalities / Member States | Pupils with EU nationality enrolled | % | Seconded staff in post per Member State in September 2014-2015 | % staff from Member State | Staff share required according to pupils | Seconded staff above the requirement | Seconded staff target level calculation | Corrected target level 2014-2015 | Difference/ Balance | Language sections correction coefficient | Corrected difference/balance |
| No need for explanation | All pupils with EU nationality are taken into account, except the pupils of Munich | % of pupils with each EU nationality, except the pupils of Munich | Seconded staff in all European Schools in September 2014, except Munich, per each nationality to share | % of seconded staff corresponding to each nationality, calculated on the basis of the total number of seconded staff with EU nationality | First theoretically calculated number of teachers that each Member State should second: calculation uses total number of teachers seconded as basis and % of pupils | Difference between ‘Seconded Staff in post per Member State in September 2014’ and ‘Staff share required according to pupils’ | Second theoretically calculated number of seconded staff members that each Member State has seconded: calculation uses total number of teachers seconded by each MS, minus ‘Seconded staff above the target level’ | Third theoretically calculated number of teachers that each Member State should second: calculation uses total number of ‘Seconded staff target level calculation’ as a basis and % of pupils to share | Difference between ‘Staff target level calculation’ and ‘Corrected target level 2014-2015’: this number represents the total number of seconded teachers that the MS should second in order to balance its contribution with the number of pupils of the same nationality | Multiplying correction coefficient in order to consider countries with no language section, with some language sections and with language sections in all or nearly all the schools. | Difference between ‘Staff target level calculation’ and ‘Corrected target level 2014-2015” corrected using the language sections multiplying factor: this number represents the total number of seconded teachers that the MS should second in order to balance its contribution with the number of pupils of the same nationality. |