Evaluation Plan of a GBER State Aid Scheme:

Investment Incentives in the Czech Republic

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Introduction

This evaluation plan shall fulfill the requirements of the new General Block Exemption Regulation \(^1\) („GBER“). The evaluation plan contains all parts described in the Article 2 (16) of GBER and is fully in line with the Commission’s Common methodology for state aid evaluation (Brussels, 28.5.2014), which defines the framework conditions for implementation of evaluations.

The scheme Investment Incentives in the Czech Republic exceeds a threshold of EUR 150 mil. of annual State aid budget referred to in Art 1 of GBER. Nevertheless, it is necessary to stress that the data show that only about 25-26 % of the total aid granted is actually used by the beneficiaries, as the support takes mainly a form of income tax reliefs. This fact decreases the potential impact of implementation of the scheme on internal market.

1. Objectives of the aid scheme

The Czech Republic implements the system of investment incentives that is a block-exempted regional investment aid scheme that was announced to the European Commission as an aid scheme under the case number N 259/2004 and following amendments to the Act on Investment Incentives were announced under number XR 32/2007, XR 137/2007, SA.32823 (2011/X) and SA.35162 (2012/X). In accordance with applicable laws and regulations it was not necessary to evaluate previous schemes in the past. However, several external impact assessment analyses and ex post evaluations of benefits and costs of preceding state aid scheme were elaborated in the past.

Investment incentives are provided in the Czech Republic since 1998. Since 2000, the system of investment incentives is regulated by the Act No. 72/2000 Coll. (Investment Incentives Act). This evaluation plan will be used for the evaluations of the aid scheme at hand and any of its modifications which cannot affect the compatibility of the aid scheme under the GBER or cannot significantly affect the content of the approved evaluation plan.

Investment incentives shall be understood to include: income tax relief, transfer of land and associated infrastructure at favoured prices, financial support for the creation of new jobs, financial support for the training or retraining of employees (falls under article 31 GBER – Training aid), financial support for the acquisition of tangible and intangible assets for strategic investments.

The main types of beneficiaries are companies, both large and SMEs, operating in the manufacturing industry. Other types of beneficiaries are for technology centers, technological centers of strategic services centers and data centers.

Investment incentives contribute to the creation of new jobs and have a positive impact on the state budget. Moreover, beneficiaries are motivated to increase efficiency and improve their facilities, technology, procedures etc. due to the transfer of technological know-how.

Investment incentives are a tool of the state policy, which positively affects the economic growth, increases employment, allows the entry of new technologies, leads to the economic recovery and improves conditions in the supported regions. Support of beneficiaries in the specific region has a positive impact on the development of supply opportunities for local entrepreneurs, especially in service sector and modernization of related local and regional infrastructure.

General objectives of the investment incentives are the creation of new jobs and economic growth. Specific objectives of the investment incentives are:

• to eliminate differences between developed and undeveloped regions of the country,
• reduce differences in unemployment rates across regions through the creation of new jobs,
• promote the creation of higher-skilled new jobs,
• to promote economic development in the Czech Republic by supporting investment projects focused on advanced technologies and activities with high added value and high export potential,
• increase the international competitiveness of the Czech Republic in the area of innovation, information technology and strategic services.

These objectives should be achieved at the best through investment incentives. They are also in line with the objectives of the Europe 2020 strategy, the Strategy of Regional Development of the Czech Republic from 2014 to 2020 approved by the Government, whereas the Act on Investment Incentives contributes to their performance.

The Annual budget planned under the scheme will be CZK 11.8 billion (EUR 437 million), the duration of the scheme is 1.7.2014 – 31.12.2020.

The selection of beneficiaries will be assessed in accordance with the time order of submission of applications and based on fulfilment of the criteria given by the law. There is no other selection process, as the selection is defined by the law.

Among the general conditions is the implementation of investment projects is environment friendliness of construction works, other activities and equipment associated with the implementation of the investment project to the date of confirmation of submission of the agency CzechInvest investment incentives and other conditions to 3 years from the decision to grant investment incentives.

For investment activity in manufacturing, the condition is expending resources to the areas of manufacturing industry; acquisition of tangible and intangible assets in the amount of at least 100 million CZK, with the least amount of CZK 50 million must be spent on the acquisition of machinery; creating a cast of at least 20 new jobs and start production. If the investment incentives to show that all investment projects in production should be implemented in the region in which the unemployment rate at the date of presentation of the project at least 50% higher than the average unemployment rate in the Czech Republic listed in the statistics of the Ministry of Labour and Social Affairs for the previous two semester or in a state-assisted regions defined by the government, or at the concessional industrial zones, the minimum amount can be halved.

In the area of technology centres, the minimum investment in the acquisition of tangible and intangible assets at least in the amount of CZK 10 million, with the least amount of CZK 5,000,000 shall be expended for the purchase of machinery and create a cast of at least 20 new jobs.

A general condition for investment in the field of strategic services centres is also creating a cast of at least 20 new jobs in the event centre for software development and data centres, or creating a cast of at least 70 new jobs in the event of repair centres and shared service centres, or creation a cast of at least 500 new jobs in the event of the customer support centre.

There are two different situations in the procedure for completing the investment incentives application:

1) The applicant and recipient of investment incentives are two different entities

The applicant shall submit to CzechInvest a complete investment incentives application with all required appendices. CzechInvest shall prepare an opinion of the submitted application and submit it to the Ministry of Industry and Trade (MIT) within one month. In cooperation with other ministries, the MIT shall evaluate the investor’s investment project and prepare an offer for the investment
incentives within 2-3 months. Based on the offer for the investment incentives, the investment incentives recipient can submit to the MIT, via CzechInvest, the application for a grant of investment incentives (acceptance of the offer) within the next 3 months. The MIT shall prepare a decision to grant investment incentives within 1 month. The total duration of the approval process is approximately 6 months.

2) The applicant and the recipient of investment incentives is the same entity

The applicant shall submit to CzechInvest a complete investment incentives application with all required appendices. CzechInvest shall prepare an opinion of the submitted application and submit it to the Ministry of Industry and Trade (MIT) within one month. In cooperation with other ministries, the Ministry shall evaluate the investor’s project and prepare a decision on investment incentive within 2-3 months. The total duration of the approval process is approximately 3 months.

If the investor is granted job creation aid or training and requalification support, such investor shall sign a contract on grants with the Ministry of Labour and Social Affairs (no later than 3 years of the issuance of the decision on investment incentive).

The system is set up so that the company can draw investment incentive in the form of tax relief only if company generates a profit. Otherwise, the investment incentive in this form cannot be used.

2. Evaluation questions

The evaluation reports aim at verifying whether the assumptions and conditions underlying the compatibility of the scheme have been achieved, as well as the effectiveness of the aid measure in the light of its general and specific objectives and will provide indications on the impact of the scheme on competition and trade.

The evaluation questions are derived from the purpose of the respective evaluation report. Annual evaluation reports should mainly provide a survey of development and functioning of the scheme. They will mainly present data on output and results indicators and their breakdown by size, region and industry. The annual evaluation reports will compare the results indicators values to data from the control group.

The mid-term evaluation report’s main purpose is to check the appropriateness and effectiveness of the scheme after few years of implementation. In-depth analysis will be conducted on the basis of timeline data from preceding annual evaluation reports. The evaluation will be concentrated mainly on counterfactual analysis of result indicators values achieved so far. Interpretation of data should be based not only on desk research but also interviews with representatives of aid beneficiaries and if needed, of the control group. The findings should indicate if the scheme is about achieving its objectives as scheduled and suggest possible amendments to the scheme to make the aid more effective in terms of its objectives.

The final evaluation report will present the final outputs and results achieved and will assess the effectiveness of the scheme in terms of whether the expected output and result indicators values were achieved. In-depth counterfactual analysis of result indicators will be conducted in the report. The findings should furthermore include the impacts of the scheme and what are the lessons learnt for future. Interpretation of data should be based not only on desk research but also interviews with representatives of aid beneficiaries and of the control group.

Ad hoc evaluation reports, if any would be completed, would derive the evaluation questions from their specific purpose. For instance, if an objective of an ad hoc evaluation was be to reassess the scope of industries covered by the scheme and help the provider of aid understand why some industries are in favour of the aid more than others, the ad hoc evaluation questions would be in close connection to definition of industries covered by the scheme.
The structure of evaluation questions of annual, mid-term and final evaluations is as follows:

**Annual evaluation reports (questions mainly on outputs and results)**
- How did the output indicators values develop over the last year?
- What was the breakdown of output indicators by size of company, region and industry?
- How did the assisted companies develop in compare to the control group over the last year?
- How did the result indicators values develop over the last year?
- What was the breakdown of result indicators values by size of company, region and industry?
- How did the assisted companies develop in compare to the control group in terms of result indicators over the last year?
- Are there any new trends in terms of output or result indicators in compare to preceding years?
- etc.

**Mid-term evaluation report (questions mainly on results)**
- How did the output indicators values develop over the period?
- What was the breakdown of output indicators by size of company, region and industry?
- How did the result indicators values develop over the period?
- What is the breakdown of result indicators values by size of company, region and industry so far?
- How did the assisted companies develop in compare to the control group in terms of result indicators?
- How do non-assisted companies explain that they did not apply for aid?
- Following the answers on preceding questions, should be the aid scheme amended in order to achieve its objectives and increase its effectiveness?
- etc.

**Final evaluation report (questions mainly on impact indicators and final results)**
- How many projects were assisted, what was the amount of investments incurred?
- How did the result indicators values develop over the period?
- What is the breakdown of result indicators values by size of company, region and industry so far?
- How did the assisted companies develop in compare to the control group in terms of result indicators?
- Did the aid cause a shift of assisted companies in global value chains?
- Did amendments of the scheme implemented on the basis of findings o the mid-term evaluation report contribute to observe the objectives of the scheme?
- What are the lessons learnt for future aid schemes?
- etc.
3. Result indicators

For the purpose of evaluation of the Investment Incentives Scheme, output, result and impact indicators will be used. Output indicators are needed to get a basic idea on the functioning of the scheme and shall include number of projects assisted, amounts of state aid granted and drawn etc. The result indicators will be used as a key tool for assessment of effectiveness of the aid scheme as achieved values will be further scrutinized using counterfactual methods. It is also possible to use the indicators for interpretation of the impacts of the scheme. The following result indicators will be used:

- Net jobs created
- Increase in value added
- Increase in labour productivity
- Increase in sales
- Total amount of investment
- Average increase in total investment
- Cost of per unit labour

Output indicators:

With regard to the objectives of evaluation and monitoring of state aid schemes referred to in recital 8 of GBER, at least following output indicators will be used for the purpose of evaluation reports.

<table>
<thead>
<tr>
<th>Output indicator</th>
<th>Units</th>
<th>Periodicity of data collection</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of projects assisted</td>
<td>Number of projects</td>
<td>Yearly</td>
</tr>
<tr>
<td>Amount of investments incurred by the scheme</td>
<td>CZK mil.</td>
<td>Yearly</td>
</tr>
<tr>
<td>Amount of State aid granted</td>
<td>CZK mil.</td>
<td>Yearly</td>
</tr>
<tr>
<td>Amount of state aid actually drawn</td>
<td>CZK mil.</td>
<td>Yearly</td>
</tr>
<tr>
<td>Leverage effect of aid</td>
<td>Amount of investments incurred by the scheme/Amount of state aid actually</td>
<td>Yearly</td>
</tr>
</tbody>
</table>
Result indicators:

With regard to the objectives of the Investment Incentives Scheme presented in part 1 of this evaluation plan, the result indicators used for the purpose of evaluation reports are included in the following table. Achieved values will be compared with a control group on basis of counterfactual evaluation methods.

<table>
<thead>
<tr>
<th>Result indicator</th>
<th>Units</th>
<th>Periodicity of data collection</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net jobs created</td>
<td>Full time equivalent (FTE)</td>
<td>Yearly</td>
</tr>
<tr>
<td>Increase in value added</td>
<td>Per cent</td>
<td>Yearly</td>
</tr>
<tr>
<td>Increase in labor productivity</td>
<td>Per cent</td>
<td>Yearly</td>
</tr>
<tr>
<td>Increase in sales</td>
<td>Per cent</td>
<td>Yearly</td>
</tr>
<tr>
<td>Total amount of investment</td>
<td>CZK mil. counterfactual</td>
<td>Yearly</td>
</tr>
<tr>
<td>Average increase in total investment</td>
<td>Per cent</td>
<td>Yearly</td>
</tr>
<tr>
<td>Cost of per unit labour</td>
<td>CZK/FTE employee</td>
<td>Yearly</td>
</tr>
</tbody>
</table>

Impact indicators of the state aid scheme observed (values will be estimated in the final evaluation report):

<table>
<thead>
<tr>
<th>Impact indicator</th>
<th>Units</th>
<th>Periodicity of data collection</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Impact indicator</th>
<th>Units</th>
<th>Periodicity of data collection</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contribution of the supported companies to employment growth in the Czech Republic</td>
<td>Per cent</td>
<td>Final report only</td>
</tr>
<tr>
<td>Contribution of the supported companies to gross domestic product (in current prices) growth in the Czech Republic</td>
<td>Per cent</td>
<td>Final report only</td>
</tr>
<tr>
<td>Contribution of the supported companies to labor productivity growth in the Czech Republic</td>
<td>Per cent</td>
<td>Final report only</td>
</tr>
<tr>
<td>Contribution of the supported companies to R&amp;D expenditure growth in the Czech Republic</td>
<td>Per cent</td>
<td>Final report only</td>
</tr>
</tbody>
</table>

4. Methodology

The evaluation of the Investment Incentives Scheme will be based on usage of the envisaged indicators and counterfactual methods using comparison of data on the basic group of assisted companies with data on the control group. The development of values of indicators envisaged in the previous chapter will be compared between the group of aid beneficiaries and the control group. Impact evaluation will also use overall development of economic indicators as a benchmark for comparison. The envisaged evaluation methods will enable to discover the causality of aid. These methods will help to evaluate the causal effect of aid on the group of beneficiaries and also try to estimate the indirect effects of aid. Each evaluation report will contain a technical annex, which will provide for a detailed description of methodology used.

a. Counterfactual evaluation design

The counterfactual design is quasi-experimental using a combination of linear regression and matching comparison (mainly in case of insufficient frequency in data):

- basic group includes all aid beneficiaries, whereas
- control group includes non-assisted companies with similar key features to the group of beneficiaries, with further preference to eligible non-assisted companies including rejected applicants.

As data will be collected on a yearly basis both from the aid beneficiaries and the control group members, it will be also possible to use reflexive comparison in the mid-term and final evaluation reports (comparison of initial and final values within the aid beneficiaries, within the control group
and between the base and control groups).\(^2\) The data on result indicators from both the basic and control groups shall be aggregated, broke down and interpreted following a proper stratification by variables, which could otherwise influence the results.

**b. Selection of proper econometric methods**

Linear regression will be used to observe differences between the result indicators’ outcome values and characteristic of companies described in the following section c. Control Group.

Randomized experiments cannot be used as the base group of aid beneficiaries within the Scheme is not selected by random but based on selection criteria laid down by law.

**c. Control group**

The proper definition of control group is crucial for sufficient reliability of the counterfactual evaluation. The control group must be able to isolate the influence of aid on beneficiaries from overall trends on market and irrelevant differences between or within the base and control groups. This irrelevancy includes differences between industries, as at the same time, one industry may be growing steadily, while others are declining, differences in the level of regional development, deviations caused by different company size (which could affect access to finance and other important characteristics) or the fact that some companies receive other aid and some do not. In the first step, it is therefore crucial to lay down main variables and variables, which would stratify the control group to have reliable data for comparison. Under the Investment Incentives Scheme, the parameters for the linear regression and the matching comparison models that will help to establish sufficient exogeneity of both the base and control group are:

- **region**: NUTS III level – the Scheme will be implemented in 13 different NUTS III regions out of 14 existing in the Czech Republic; however, the aid conditions differ between two groups of regions – developed regions (aid only for investment projects over 100 million CZK) and less developed regions (aid for investment projects over 50 million CZK). Two subgroups will be created: developed and less developed regions;

- **company size**: small and medium, large – companies of all sizes are eligible under the Scheme, this parameter will help us to make subgroups of companies of similar number of employees or yearly turnover. Two subgroups will be created: SMEs and large companies.

- **industry**: CZ-NACE, first two positions – a broad scope of industries is eligible under the whole Scheme. But, it is possible that for certain activities of the Scheme with very narrow CZ-NACE definitions, as data centers, this parameter will not be used;

- **average investment on sales** within the last 3 years: only companies with similar value with the base group will be selected for the control group – as the Scheme is oriented on assistance to new investment activities, non-investing companies should not be included in the control group;

- **other aid beneficiary**: companies receiving investment aid from Operational Programme Enterprise and Innovation 2007-2013 or Operational Programme Enterprise and Innovation for Competitiveness 2014-2020\(^3\) in 2013-2020 – this will result in two subgroups both within

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\(^3\) Under these two operational programmes of the Ministry of Industry and Trade, most of other aid schemes are or will be implemented in the Czech Republic.
the base and control groups, a subgroup of other aid beneficiaries and a subgroup of other aid non-beneficiaries.

The companies in the control group must be eligible under the Scheme but must not be aid beneficiaries (they can be applying unsuccessfully or not applying at all).

The data on relevant indicators will be analyzed using the difference in difference approach, as the parameters above help to include only companies reacting similarly to common shocks by deviations from the mean – the only difference between the companies in the base and the control group shall be the aid. At least, other hidden endogeneity can be abstracted.

The technical annex to each evaluation report will provide for further details and eventual amendments to the variables and parameters according to if sufficient frequency is ensured for the control group and each subgroup. Each evaluation report technical annex will also include results of robustness tests. For instance, if there was not enough other aid beneficiaries in a certain industry/region etc., data on this control subgroup may be derived on the basis of existing data or using a matching technique. Or, if there was not enough frequency in a certain two positions CZ-NACE, the data could be replaced by data on first position CZ-NACE etc. There can also be used a quasi-experimental counterfactual design comparing basic group data on indicators with development of respective CZ-NACE industries.

The technical annex to each evaluation report will eventually specify breakdown of data by region, age of company or by other characteristics, if sufficient data would have been be available.

d. Panel data (case study)

We also intend to include an experimental component of the counterfactual design, which will use panel data. Panel discussions with stakeholders will help the evaluators understand and interpret the results of hard data analysis and also find out some of the possible indirect effects of the aid (spill-over and crowding out effects). Experimental analysis is crucial for the matching comparison model, as it may uncover the hidden unobserved variables that also influence the outcome.

Panel data will also address topics as reasons why the potential beneficiaries did not apply for aid in order to improve the quality and understanding of hard data. The evaluators should include also not-applying eligible companies and rejected applicants in panel discussions.

e. Data processing

Data on output and result indicators will be collected yearly directly from the aid beneficiaries (basic group) using survey tools, whereas data on the development of the control group shall be used from existing statistical surveys in order to not to increase the administration burden. Output indicators data shall be mainly aggregated and compared to the target values.

As the Ministry of Industry and Trade collects and shares individual data with the Czech Statistical Office, it is possible to create a stratified control group on the basis of the parameters above, on which counterfactual hypothesis could be tested using result and output indicators. Group used for stratification of the control group will be the basic group of companies assisted under the investment incentives state aid scheme. Each year, a new control group shall be defined to reflect changes in stratification due to fact that aid will be granted continually in 2014-2020. For the purpose of mid-term and final reports, special control groups will be developed to reflect the data aggregation of 2014-2017 or 2014-2020 respectively.

f. Counterfactual impact evaluation

Impacts of the scheme will be evaluated only in the final evaluation report. Evaluation of impacts will include contribution of the scheme to employment, GDP, labour productivity and R&D expenditure growth in the Czech Republic. An estimate impact of the scheme using aggregate data over the
whole period of 2014-2019/2020 from aid beneficiaries will be used and compared to macro data development over the period (in current prices).

5. Data collection

The data will be collected both from the aid beneficiaries of the scheme and from a control group of enterprises. Data on assisted projects will be collected directly from the aid beneficiaries using survey tools on a yearly basis. First survey will include questions on initial values of indicators before the aid was granted (if applicable).

As regards control group, the data on result indicators presented in the part 4 of this evaluation plan are at disposal from statistical findings conducted by the Czech Statistical Office. As the Ministry shares individual data with the Czech Statistical Office, it is possible to create a stratified control group, on which counterfactual hypothesis would be tested. The CzechInvest implementing agency will keep a list of rejected applicants and the evaluator will use the list to pair the identification numbers of rejected companies with individual statistical data collected by the Czech Statistical Office and the Ministry of Industry and Trade.

Data sources for evaluation are based on beneficiaries individual data (identity number and name of the company, value of the subsidy, time) combined with statistical individual data (turnover, employees, personal costs, value added). Outcomes are possible to use and publish in the aggregate form only, because of the statistical individual data protection, according to the law.

The Ministry of Industry and Trade is one of statistical bodies due to the Act No. 89/1995 Coll., on state statistical service responsible for certain data collection, analysis and interpretation as regards entrepreneurship. It is possible to create synergies of the on-going activities of Ministry of Industry and Trade in the field of statistics with evaluation of the investment incentives state aid scheme while not increasing the administrative burden related to data collection as regards the control group.

6. Timeline

Starting with 2016, a set of ongoing annual evaluation reports will be delivered, which will provide counterfactual evidence on the functioning of the scheme and reaching its objectives in the previous year and its impacts in terms of state aid. Annual evaluation report is not envisaged for 2015 as we do not assume there will be created a sufficient mass of supported projects in 2014.

A milestone is set for 2018, when a mid-term evaluation report is scheduled. This report will provide an in-depth assessment of the scheme impacts on the basis of data and findings of annual evaluation reports 2015-2018. This report could also suggest amendments to the scheme in order to increase effectiveness of the aid in terms of its objectives using the experience of the first two and a half years of the scheme implementation. The findings of the mid-term evaluation report can be informally shared with the Commission.

The final evaluation report will be submitted in 2021 and will assess the whole impact of the scheme implementation under GBER over 2014-2020 on basis of findings and timeline data provided in annual evaluation reports and the mid-term evaluation report.

Furthermore, ad hoc evaluations are envisaged whenever a substantial change in market or general conditions require the scheme to be reassessed.

The following table shows the suggested timeline of evaluation reports. Annual evaluation reports are scheduled for the first half of the respective years, mid-term evaluation report and the final evaluation report shall be submitted in the second half of 2018 or 2020/2021 respectively.
The final evaluation report including data of 2014-2018 will be submitted to the Commission in the first half of 2020. In 2021, the final evaluation report shall be supplemented by data of 2019-2020.

<table>
<thead>
<tr>
<th>Year</th>
<th>Annual evaluation report</th>
<th>Mid-Term evaluation report</th>
<th>Final evaluation report</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2017</td>
<td>X</td>
<td></td>
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<tr>
<td>2018</td>
<td>X</td>
<td>X</td>
<td></td>
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<tr>
<td>2019</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2020</td>
<td>X</td>
<td></td>
<td>X^4</td>
</tr>
<tr>
<td>2021</td>
<td>X</td>
<td></td>
<td>X^5</td>
</tr>
</tbody>
</table>

7. The body conducting the evaluation

The evaluation will be conducted by the Steering group for evaluation, which will be functionally independent from the aid grantor (MIT – Department of Innovation Entrepreneurship and Investments). The Steering group for evaluation having 3 or 5 members will serve as an independent body in the field of evaluation. The members of the steering group will be representatives of institutions independent from MIT and will recruit from any or all of the following bodies: universities, research centres, the Czech Statistical Office, the Czech Office for the Protection of Competition or an outsourced commercial evaluator. Preference will be given to the Czech Office for the Protection of Competition depending on its decision on taking part in evaluation activities and following agreement with MIT. The Steering group for evaluation members will be appointed by the Minister of Industry and Trade following recommendations of the addressed independent institutions. The Steering group for evaluation will be namely responsible for:

- coordination of evaluation activities related to individual evaluation reports,
- methodological guidance of evaluation activities,
- assessing and approving the evaluation reports.

The Steering group for evaluation may deploy services of other bodies to perform selected parts of evaluation activities. The Steering group may namely request the Department of Economic Analyses of MIT to process confidential individual data related to beneficiaries and the control group following the needs of the Steering group for the purpose of conducting the evaluation. The principle of independence must be fulfilled in any case. The Department of Economic Analyses of MIT performs the activities of MIT under the Law No. 89/1995 Coll., on statistical services of the state, as amended. Within MIT, only the employees of this department are entitled to treat with confidential individual data on performance of enterprises following the stipulations of the Act No. 89/1995 Coll., existing agreement with the Czech Statistical Office and internal measures of the Ministry of Industry and Trade.

^4 Main final evaluation report including data of 2014-2018 (data of all beneficiaries and control group companies of 2019 will be available only in the second half of 2020 due to the fact that many companies in the Czech Republic use accounting period July-June).

^5 Supplement to the final evaluation report including data of 2019-2020.
8. Publicity of evaluation

The findings of evaluation will be consulted with relevant stakeholders, mainly business associations and regions representatives. Individual data on beneficiaries and control group collected for the purpose of evaluation will not be published. However, the MIT may use them for further studies and analysis.

The results of evaluations and this evaluation plan of the scheme Investment Incentives in the Czech Republic will be published on the website of the Ministry of Industry and Trade: http://www.mpo.cz and will be used to set the conditions for investment incentives for the period 2021+.

The anonymous and aggregated data will be made available to scholars and researchers by request at the MIT, which does not affect either relevant provisions of applicable law, including provisions on data protection and protection of business secrets.