



Annex 1 – Examples of calculations.

Example 1. Project without co-financing

	Personnel costs	1 000 000 CZK
	Material and services	1 000 000 CZK
Total Direct costs		2 000 000 CZK
Indirect costs	(20 % of Direct)	400 000 CZK
Overall project		2 400 000 CZK
Co-financing		No co-financing
Saved finances through the full-time employment of a regular employee, including social and health insurance		
Real co-financing		
"Adjusted" overhead		400 000 CZK
Bonus Limit	15 % of Direct Costs	300 000 CZK
Bonus	Indirect above 12 % (CZK 400,000 – CZK 240,000)	160 000 CZK

Indirect costs exceed 15 % of direct costs and is therefore entitled to a bonus equal to the indirect costs above 12 %, i.e., **a bonus of CZK 160,000.**

Example 2. Project without co-financing, low indirect costs

	Personnel costs	1 000 000 CZK
	Material and services	1 000 000 CZK
Total Direct costs		2 000 000 CZK
Indirect costs	(8 % of Direct)	160 000 CZK
Overall project		2 160 000 CZK
Co-financing		No co-financing
Saved finances through the full-time employment of a regular employee, including social and health insurance		
Real co-financing		
" Adjusted " overhead		160 000 CZK
Bonus Limit	15 % of Direct Costs	300 000 CZK
Bonus		Not entitled

Indirect costs do not exceed 15 % of direct costs and therefore is not entitled to a bonus.



Example 3. Project with co-financing

	Personnel costs	1 000 000 CZK
	Material and services	1 000 000 CZK
Total Direct costs		2 000 000 CZK
Indirect costs	(20 % of Direct)	400 000 CZK
Overall project		2 400 000 CZK
Co-financing	(15 % of the subsidy)	360 000 CZK
Saved finances through the full-time employment of a regular employee, including social and health insurance		350 000 CZK
Real co-financing		10 000 CZK
" Adjusted " overhead		390 000 CZK
Bonus Limit	15 % of Direct Costs	300 000 CZK
Bonus	Indirect above 12 % (CZK 390,000 – CZK 240,000)	150 000 CZK

The recalculated indirect costs exceed 15 % of direct costs and is therefore entitled to a bonus equal to the indirect costs above 12 %, i.e., a **bonus of CZK 150,000**.

Example 4. Project with co-financing, indirect costs are calculated only from personnel costs

	Personnel costs	1 000 000 CZK
	Material and services	200 000 CZK
Total Direct costs		1 200 000 CZK
Indirect costs	(40 % of Personnel costs)	400 000 CZK
Overall project		1 600 000 CZK
Co-financing	(10 % of the subsidy)	160 000 CZK
Saved finances through the full-time employment of a regular employee, including social and health insurance		150 000 CZK
Real co-financing		10 000 CZK
" Adjusted " overhead		390 000 CZK
Bonus Limit	15 % of Direct Costs	180 000 CZK
Bonus	Indirect above 12 % (CZK 390,000 – CZK 144,000)	246 000 CZK

The recalculated indirect costs exceed 15 % of direct costs and is therefore entitled to a bonus equal to the indirect costs above 12 %, i.e., a **bonus of CZK 246,000**.



Example 5. Project with co-financing, indirect costs are calculated only from personnel costs

	Personnel costs	500 000 CZK
	Material and services	1 000 000 CZK
Total Direct costs		1 500 000 CZK
Indirect costs	(40 % of Personnel costs)	200 000 CZK
Overall project		1 700 000 CZK
Co-financing	(10 % of the subsidy)	170 000 CZK
Saved finances through the full-time employment of a regular employee, including social and health insurance		
Real co-financing		
" Adjusted " overhead		
Bonus Limit	15 % of Direct Costs	225 000 CZK
Bonus		Not entitled

Indirect costs do not exceed 15 % of direct costs and therefore is not entitled to a bonus.