Přírodovědecká Jihočeská univerzita fakulta v Českých Budějovicích Faculty University of South Bohemia of Science in České Budějovice

Annex 1 – Examples of calculations.

Example 1. Project without co-financing

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

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Example 3. Project with co-financing

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	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		350 000 CZK			
a regular employee, including social and health					
insurance					
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	150 000 CZK			
	390,000 – CZK 240,000)				

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		150 000 CZK
a regular employee, including social and health		
insurance		
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.

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

personner 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		200 000 CZK
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.