

Exercise

You want to move away from real costs by using the flat rates options.

Category	Direct /Indirect	Cost Group	
Personnel	D	staff cost ICT innovation experts	2.400
	D	staff cost researcher B category	4.800
	D	staff costs researcher A category	12.000
	D	staff costs coordination project	15.600
	D	Project staff travel expenses	1.000
Participants	D	Participants expenses	0
Product Dev. and Consumption	D	Rent of training room	1.000
	D	Publicity cost	200
Others	I	Equipment and immovable goods -(depreciation)	20
	I	Internal administration, accountancy, management	310
	I	office supplies	423
	I	telephone, post, fax	10
	I	Personnel costs of management	3.000
	I	taxes and insurance	160
	I	movable material (depreciation)	0
	I	external accountancy costs	320
	I	other costs	0
Total			41.243

Questions:

1. Apply 40% flat rate
2. Apply 25% flat rate (MA go for the max ceiling with a methodology) :
3. Apply 15% flat rate