

Exercise: unit cost in ESI project

- **Total cost = EUR 155 742**
- **20 trainees**
- **each one being trained for 1600 hours**
- **1 day has 8 hours**
- **Target : 75% of trainees into a job at the end of the training**
- **Devise a unit cost either :**
 - **a) process (input/output) based**
 - **or b) result based**
- **Discuss the PROs and CONs and possible countermeasures**

Control and audit of unit costs

Advantages and disadvantages of SCO

SCO chosen	+ PROs	- CONs	Countermeasures

Exercise: proper application of SCO with art 53.2 CPR on mandatory SCO use?

Project A	€	Reimbursement method chosen
Direct staff costs	100.000	Real costs
Indirect costs	15.000	Flat rate 15%
Other direct costs	75.000	Real costs
Total costs	190.000	

Project B	€	Reimbursement method chosen
Direct staff costs	100.000	Real costs
Indirect costs	15.000	Flat rate 15%
Other direct costs	90.000	Real costs
Total costs	205.000	