

Category	Direct /IC	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

40% flat rate

Start with DSC = 34 800 EUR (real cost)

Flat rate 40 % for AOC: $40\% \times 34\,800 = 13\,920$

Total claim = 48 720 EUR

25% flat rate: you need a Fair Equitable Verifiable Method

Start with DC = $34\,800 + 2\,200 = 37\,000$ (real costs)

Flat rate 25% for IC : $25\% \times 37\,000 = 9\,250$ EUR

Total claim : 46 250 EUR

15% flat rate

Start with DSC= 34 800 EUR (real costs)

Other Direct Costs: 2200 EUR (real costs)

Flat rate 15% for IC: $15\% \times 34\,800 = 5\,220$ EUR

Total claim: 42220 EUR