

Scenario 1: a university

Project start date: 01/01/09

Project duration: **2 years**

Cost reporting period: **01/01/09-31/12/09**

Institution type: **University**

Chosen method of reimbursement: **eligible costs**

Usual practice for calculating indirect costs (overheads): **Transitional Flat rate 60%**

Personnel costs - calculation

Person-month rates: Professor: 4000 Euros per month Secretary: 2000 Euros per month
Junior researcher: 1500 Euros per month

Summary of person-months

Staff	RTD	Demonstration	Management	Other	Total
Professors	2.5	0	1		3,5
Junior researcher	4	1		2	7
Secretary			1	2	3

Personnel cost summary

Staff	RTD	Demonstration	Management	Other	Total
Professors					
Junior researchers					
Secretary					
Totals					

Additional expenses:

Travel and per diem for period: 3000 Euros. Cost type: 'Other costs'

Subcontracting: mnganisation of a seminar, 2000 Euros cost type: 'Other costs'

Things to remember:

Indirect costs = overhead rate x (direct costs – subcontracting)

The EC contribution for each type of activity =
relevant percentage rate of (direct costs + indirect costs)

Reimbursement rates for a University: RTD: 75%; Demonstration 50%; Management 100%; Other costs 100%