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# Acme-Madrugá

Cost document

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In this document we will explain the costs of the Acme-Madrugá Project, which lasts 24 days. From February 12, 2019 to March 7, 2019.

The project's working group is composed of five workers; a Project manager and four junior developers.

## Direct costs

It has been assumed that all workers are full time and 100% dedicated. In addition to the gross salary the company must pay a cost for each worker, as they are full-time, you must pay 29.9% of the total gross salary.

The total gross salary of the workers is €4,037.78 and social costs of €1,207.25.

The total costs without VAT are €5,245.03.

The total costs with VAT are **€6,346.49**.

**\*\*To see the breakdown see Annex**

## Indirect costs

The equipment must be amortized by 25% per year, in a maximum of 8 years. In this Project we consider 4 years with equipment of € 1,000, so the daily amortization will be € 0.69.

As the duration of the Project is 24 days and 5 workers:

The indirect cost are in total  $0.69 \times 24 \times 5 =$  **€ 82.80**

## Risks

Because it is a small Project that lasts only 24 days, we are going to assume that there are no risks of the type of salary increases, losses, delays, etc.

## Earnings

The earnings will be 20% to the total of the direct and indirect costs.

The sum of direct and indirect costs:  $\text{€ } 6,346.49 + \text{€ } 82.80 = \text{€ } 6,429.29$

Earnings:  $20\% \text{ of } \text{€ } 6,429.29 =$  **€ 1,285.85**

Total Project costs

TOTAL COSTS	
Direct costs	€ 6,346.49
Indirect costs	€ 82.80
Risks	€ 0
Earnings	€ 1,285.85
Total	€ 7,715.14

**Hours worked**

Position	Meetings	Studing/Class	Developing	Testing	Documentation	Delivery	TOTAL
Project manager - Álvaro	7	14	44,54	12,6		3,5	81,64
Junior developer - Antonio	7	14	64	10,3			95,3
Junior developer - Fernando	7	14	46,38	11,2			78,58
Junior developer - Julia	7	14	76,5	9,6	2,5		109,6
Junior developer - María	7	14	49,5	10,35	3,65		84,5
Total per task	35	70	280,92	54,05	6,15	3,5	449,62

***DIRECT COST***

Position	Annual gross salary	Gross salary /hours	Total hours worked	Total gross salary	% social costs	Social costs to the company	
Project manager - Álvaro	45.000,00 €	13.40	81,64	1.093,94 €	29.90%	327,08 €	
Junior developer - Antonio	27.000,00 €	8,00 €	95,3	762,40 €	29.90%	227,95 €	
Junior developer - Fernando	27.000,00 €	8,00 €	78,58	628,64 €	29.90%	187,96 €	
Junior developer - Julia	27.000,00 €	8,00 €	109,6	876,80 €	29.90%	262,16 €	
Junior developer - María	27.000,00 €	8,00 €	84,5	676,00 €	29.90%	202,10 €	
Subtotals (without VAT)				4.037,78 €		1.207,25 €	
Total (without VAT)							5.245,03 €
Total (with VAT)							6.346,49 €

