

Cost-Benefit Analysis (CBA) – example

Project name	Education for work				Project objective(s)	At least 10 graduates of the course will find employment in the field thanks to their participation in the project.					Discount Rate	5,00%					
Outputs	100 graduates of the education programme "computer graphics" for the unemployed aged 18-25				Project costs	2 635 100,00		Project implementor	Informatics High School XY				Date of processing	29.6.			
Step 1	Step 2	Step 3			Step 4		Step 5			Step 6							
Stakeholder	Impact of the project on the stakeholder	Indicator	Amount	Duration	How to transfer the impact to monetary units?	Value in CZK	Dead weight	Other influences	PURE IMPACT	Attenuation	Year 1	Year 2	Year 3	Year 4	Year 5		
Programme participants	Will get a job thanks to the project	Increase of dispensable income	10	2 years	Difference between monthly income of the unemployed and net wages	10 000,00	20%	10%	864 000,00	50%	864 000,00	432 000,00	0,00	0,00	0,00		
	Higher self-esteem	numbers			not expressed in monetary units												
State	Lower unemployment	Savings of unemployment benefits	10	2 years	Average monthly unemployment benefits for individuals aged 18-25	5 000,00	20%	10%	432 000,00	50%	432 000,00	216 000,00	0,00	0,00	0,00		
		Higher taxes from personal income	10	2 years	Average annual tax from the income of a junior computer graphic designer	72 360,00	20%	10%	520 992,00	50%	520 992,00	260 496,00	0,00	0,00	0,00		
		Higher social insurance collected	10	2 years	Average annual social insurance collected from the income of a junior computer graphic designer	113 400,00	20%	10%	816 480,00	50%	816 480,00	408 240,00	0,00	0,00	0,00		
Health insurance companies	Health insurance will not be paid by the state, but by the employees	Higher health insurance collected	10	2 years	Difference between annual insurance paid by the state and insurance paid by the employee	39 924,00	20%	10%	287 452,80	50%	287 452,80	143 726,40	0,00	0,00	0,00		
TOTAL									2 920 924,80		2 920 924,80	1 460 462,40	0,00	0,00	0,00		
										Step 7	Present value		2 781 833,14	1 324 682,45	0,00	0,00	0,00
											Present value in total		4 106 515,59				
											Net Present Value		1 471 415,59				
											Benefit and cost ratio		1,56 : 1,00				