Abstract example: PAYMENT PROFILE FOR STRUCTURAL/COHESION FUNDS

Note: All figures relate to % of Fund; Performance Reserve ignored and excluded from all calculations

Financial year	20)14	20	15	201	16	201	17	20 ⁻	18	20	19	202	20	20	21	202	22	20)23	20:	24	2025	Totals
Accounting year		2014-2015		2015	-2016	2016-2	2017	2017	-2018	2018-	2019	2019-	2020	2020-	-2021	2021	-2022	2022	-2023	2023	-2024			
Initial pre-financing		1,00	1,00		1,00																			3,
Annual pre-financing					2,000		2,625		2,750		2,875		3,000		3,000		3,000		3,00					22,
EU contribution paid by MS to		0,00	1,70	1,70	2,65	2,65	5,30	5,30	6,30	6,30	7,30	7,30	6,90	7,20	7,20	7,20	7,90	7,90	5,00	4,20				
the beneficiaries and claimed																								
from the COM																								
EU contribution paid		0,00	1,50	1,50	2,40	2,40	4,80	4,80	5,70	5,70	6,60	6,60	6,20	6,50	6,50	6,50	7,10	7,10	4,50	3,78				90,
Balance from annual accounts																								
																								115,4

100,00

OP	CSF Fund	Thematic objective	Priority axis	Budget	Benchmark	Indicator	Targets
OP1: Competitiveness through innovation and	ERDF	RTD and Innovation	priority axis 1: Business Parks		€20m/park	Number of parks	8 parks
company growth			Investment in research facilities	€100m	€5,000/m2	Square metres, equipped floor space	
			subsidising researchers for 3 years	€150m	€10000/year per researcher	Number of researchers assisted	
		ICT	broadband for business		€500,000/km	Km of broadband	700km
		SME support	business performance	240m	€30,000/SME	Number of SMEs assisted	
OP2: infrastructure	ERDF	Sustainable transport	priority axis 1: Roads	€300m	€5m/km	Km of motorway	
			Rail		€8m/km	Km of twin-track electrified	25km
			Ports and waterways	€150m	€7.5m/km	Km of dockside or waterway	
	CF	Low carbon economy	Energy	€300m	€5m/MW	MW generation capacity from renewable energy	
OP3: Human Resources	ESF	Promoting employment	Training the unemployed and inactive		€3,000/trainee	Numbers completing IT courses	100,000 completing
			New skills for employees	€240m	€12,000/trainee	Numbers completing new skills training	
		Social inclusion Promoting employment	Business and social enterprise start-ups		€8,000/assisted entrepreneur	Numbers of entrepreneurs assisted	30,000 assisted
	ERDF	Promoting employment	business space	€120m	€1000/m2	m2 of business space	

Exercise 4: revenue-generating projects

a) Changing the co-finance rate of the priority (or measure):

- 1. Calculate the new maximum co-finance rate applicable to the priority
- 2. Calculate the maximum grant that can be awarded for the project

Less Developed region, 85% maximum co- finance rate for a priority	
Sector flat-rate is 20% net revenues	
Total eligible Investment Costs: €200 million	
More developed region, 50% maximum co- finance rate for a priority	
Sector flat rate is 30% net revenues	
Total eligible investment costs: €100 million	

b) Applying the flat-rate method:

- 1. Calculate eligible expenditure for the project
- 2. Calculate the grant to be awarded to the project

Less Developed region, 85% maximum co- finance rate for a priority	
Sector flat-rate is 20% net revenues	
Total eligible Investment Costs: €200 million	
More Developed region, 50% maximum co- finance rate for a priority	
Sector flat-rate is 30% net revenues	
Total eligible Investment Costs: €100 million	