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# Przykład 1

Instytucja wystąpiła z wnioskiem o pomoc z Funduszy UE dla projektu w ramach programu operacyjnego i działania, dla którego stopa współfinansowania (Max CRpa) wynosi 85%. Do analizy finansowej stosuje się stopę dyskontową – 8%. Poniżej określono podstawowe elementy przepływów pieniężnych projektu.

Koszty kwalifikowane projektu – 6000 tys. zł. Projekt zakończy się w grudniu roku 2-giego. Okres amortyzacji 15 lat.

Jaka jest maksymalna wartość dotacji, o którą wnioskować będzie beneficjent?

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**Tabela 1. Dane do obliczeń**

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|  | **Wyszczególnienie** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** |
| 1 | Przychody operacyjne razem |  |  | 450,0 | 461,0 | 512,0 | 525,0 | 666,0 | 683,0 | 699,0 | 717,0 | 735,0 | 754,0 |
| 2 | Koszty operacyjne |  |  | 360,0 | 389,0 | 420,0 | 431,0 | 492,0 | 504,0 | 517,0 | 529,0 | 543,0 | 557,0 |
| 3 | Nakłady inwestycyjne | 2 800,0 | 3 500,0 |  |  |  |  |  |  |  |  |  |  |
| 4 | Zmiana kapitału obrotowego netto |  |  | 20,0 | - 10,0 | 15,0 | 6,0 | 12,0 | - | - | - | - | - |

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| **Dochód (model prosty - kategoria 1)** |  |  |  |  |  |  | | |  | |  | |  | |  | |  | |  | |  | |  | |  |  | |
| założenie: projekt dotyczy przedsięwzięcia inwestycji typu "green field" lub inwestycji w której można precyzyjnie wydzielić strumienie kosztów i przychodów | | | | | | | | | | | | | | |  | |  | |  | |  | |  | |  |  | |
| **Beneficjent wypełnia zaznaczone na żółto komórki** | | | | | | | | |  | |  | |  | |  | |  | |  | |  | |  | |  |  | |
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| **Jeżeli podmiot jest zwolniony z podatku dochodowego (koscioły, związki wyznaniowe itp.) w komórce "D6" proszę wpisać - "1"** | | | | | | | | | | |  | |  | |  | |  | |  | |  | |  | |  |  | |
|  |  |  |  |  |  |  | | |  | |  | |  | |  | |  | |  | |  | |  | |  |  | |
| **Okres prognozy** |  |  |  |  | **1** | | **2** | **3** | | **4** | | **5** | | **6** | | **7** | | **8** | | **9** | | **10** | | **11** | | | **12** |
|  |  |  |  |  |  | |  |  | |  | |  | |  | |  | |  | |  | |  | |  | | |  |
| **Przychody** |  |  |  |  |  | |  |  | |  | |  | |  | |  | |  | |  | |  | |  | | |  |
| - projekt |  |  |  |  |  | |  |  | |  | |  | |  | |  | |  | |  | |  | |  | | |  |
|  |  |  |  |  |  | |  |  | |  | |  | |  | |  | |  | |  | |  | |  | | |  |
| **Koszty operacyjne (z amortyzacją)** |  |  |  |  |  | |  |  | |  | |  | |  | |  | |  | |  | |  | |  | | |  |
| - projekt |  |  |  |  |  | |  |  | |  | |  | |  | |  | |  | |  | |  | |  | | |  |
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| **Amortyzacja** |  |  |  |  |  | |  |  | |  | |  | |  | |  | |  | |  | |  | |  | | |  |
| - projekt |  |  |  |  |  | |  |  | |  | |  | |  | |  | |  | |  | |  | |  | | |  |
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| **Podatek dochodowy (od zysku na sprzedaży)** |  |  |  |  |  | |  |  | |  | |  | |  | |  | |  | |  | |  | |  | | |  |
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| **Przychód netto (Net revenues) - bez wartości rezydualnej** |  |  |  |  |  | |  |  | |  | |  | |  | |  | |  | |  | |  | |  | | |  |
| **Zdyskontowany przychód netto (Discounted Net Revenues (DNR) bez wart. Rezydualnej** | | |  | |  | |  |  | |  | |  | |  | |  | |  | |  | |  | |  | | |  |
| **jeżeli wartość w E26 ujemna projekt niedochodowy** | | | | | | | | | | |  | |  | |  | |  | |  | |  | |  | |  |  | |
| **jeżeli wartość w E26 dodatnia projekt dochodowy - przejdź do następnego arkusza** | | | | | | | | | | | | | | | | | | | | |  | |  | |  |  | |
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| **Luka finansowa (model prosty - kategoria 1)** | | | | | | | | | | | | | | | | |  | | |  | |  | | |  | |  | |  | | |  | | |  | | | |  | | | | | |
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| **Beneficjent wypełnia zaznaczone na żółto komórki** | | | | | | | | | | | | | | |  | |  | | |  | |  | | |  | |  | |  | | |  | | |  | | | |  | | | | | |
| **Okres prognozy** | |  | |  | | | |  |  | **1** | | | **2** | | | **3** | | | **4** | | | | **5** | | | **6** | | | | **7** | | | **8** | | | **9** | | **10** | | | **11** | | **12** | |
| **Przychody** | |  | |  | |  |  |  | | | |  | | |  | | | |  | | |  | | |  | | | |  | | |  | | |  | | |  | | |  | |  | |
| - projekt | |  | |  | | | |  |  |  | | |  | | |  | | |  | | | |  | | |  | | | |  | | |  | | |  | |  | | |  | |  | |
| **Koszty operacyjne (z amortyzacją)** | |  | |  | | | |  |  |  | | |  | | |  | | |  | | | |  | | |  | | | |  | | |  | | |  | |  | | |  | |  | |
| - projekt | |  | |  | | | |  |  |  | | |  | | |  | | |  | | | |  | | |  | | | |  | | |  | | |  | |  | | |  | |  | |
| **Amortyzacja** | |  | |  | | | |  |  |  | | |  | | |  | | |  | | | |  | | |  | | | |  | | |  | | |  | |  | | |  | |  | |
| - projekt | |  | |  | | | |  |  |  | | |  | | |  | | |  | | | |  | | |  | | | |  | | |  | | |  | |  | | |  | |  | |
| **Podatek dochodowy (od zysku na sprzedaży)** | |  | |  | | | |  |  |  | | |  | | |  | | |  | | | |  | | |  | | | |  | | |  | | |  | |  | | |  | |  | |
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| **Wartość rezydualna (występuje w ostatnim roku analizy)** | |  | |  | | | |  |  |  | | |  | | |  | | |  | | | |  | | |  | | | |  | | |  | | |  | |  | | |  | |  | |
| - aktywa rzeczowe (projekt) | |  | |  | | | |  |  |  | | |  | | |  | | |  | | | |  | | |  | | | |  | | |  | | |  | |  | | |  | |  | |
| Zdyskontowana wartość rezydualna (stopa dyskonta 8%) | |  | |  | | | |  |  |  | | |  | | |  | | |  | | | |  | | |  | | | |  | | |  | | |  | |  | | |  | |  | |
| **Przychód netto (Net revenues) - bez wartości rezydualnej** | |  | |  | | | |  |  |  | | |  | | |  | | |  | | | |  | | |  | | | |  | | |  | | |  | |  | | |  | |  | |
| **Zdyskontowany przychód netto (Discounted Net Revenues (DNR)) z wart. rezydualną** | | | |  | | | |  |  |  | | |  | | |  | | |  | | | |  | | |  | | | |  | | |  | | |  | |  | | |  | |  | |
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| **Całkowite koszty inwestycyjne bez rezerwy na nieprzewidziane wydatki** | |  | |  | | | |  |  |  | | |  | | |  | | |  | | | |  | | |  | | | |  | | |  | | |  | |  | | |  | |  | |
| - całkowite koszty inwestycyjne (projekt) | |  | |  | | | |  |  |  | | |  | | |  | | |  | | | |  | | |  | | | |  | | |  | | |  | |  | | |  | |  | |
| - rezerwa na nieprzewidziane wydatki | |  | |  | | | |  |  |  | | |  | | |  | | |  | | | |  | | |  | | | |  | | |  | | |  | |  | | |  | |  | |
| **Zdyskontowane Całkowite koszty inwestycyjne (Discounted investment Costs (DIC))** | | | |  | | | |  |  |  | | |  | | |  | | |  | | | |  | | |  | | | |  | | |  | | |  | |  | | |  | |  | |
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| **Wydatki kwalifikowane (EC - niezdyskontowane bez rezerwy)** | |  | |  | | | |  |  |  | | |  | | |  | | |  | | | |  | | |  | | | |  | | |  | | |  | |  | | |  | |  | |
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| **Max. wydatek kwalifikowany (Max. Eligible Expenditure) - luka finansowa** | |  | | **Max EE =** | | | | |  |  | |  | | |  | |  | | |  | |  | | |  | |  | |  | | |  | | |  | | | |  | | | | | |
| **Wskaźnik luki finansowej (Funding Gap)** | |  | | **R =** | | | | | |  | |  | | |  | |  | | |  | |  | | |  | |  | |  | | |  | | |  | | | |  | | | | | |
| **Kwota decyzji (Decision Amount)** | |  | | **DA =** | | | | | |  | |  | | |  | |  | | |  | |  | | |  | |  | |  | | |  | | |  | | | |  | | | | | |
| **Maksymalna stopa współfinansowania (Maximum co-funding rate) - uzupełnić zgodnie z decyzją IZ RPO WD** | |  | | **Max CRpa =** | | | | | | | |  | | |  | |  | | |  | |  | | |  | |  | |  | | |  | | |  | | | |  | | | | | |
| **Dotacja UE** | |  | | **EU Grant =** | | | | | | | |  | | |  | |  | | |  | |  | | |  | |  | |  | | |  | | |  | | | |  | | | | | |
| **Efektywna stopa dofinansowania projektu z UE** | |  | |  | | | |  |  |  | |  | | |  | |  | | |  | |  | | |  | |  | |  | | |  | | |  | | | |  | | | | | |