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Belgrade, 20.11.2017

Project: *Water and Sewerage Programme in Medium-Sized Municipalities in Serbia - Programme V, PHASE II*
Program vodosnabdevanja i kanalizacije u opštinama srednje veličine u Srbiji - Program V, faza II

Subject: Tariff model results / Rezultati tarifnog modela

Poštovani Predsedniče i Direktore,

Dopis je vezan za **Program vodosnabdevanja i kanalizacije u opštinama srednje veličine u Srbiji, Program V, Faza 2**, u kojem učestvuju Vaša lokalna samouprava i preduzeće koje se bavi vodosnabdevanjem i odvođenjem otpadnih voda.

Ovaj program realizuje se preko nemačke razvojne banke KfW i Ministarstva građevinarstva, saobraćaja i infrastrukture RS. Konsultant za realizaciju Programa je austrijska firma „SETEC Engineering“; Faza 1 ovog programa zvanično je počela 19.05.2014.godine, a Faza 2 25.07.2017.

Kao što vam je poznato, Plan usklađivanja tarifa (kao i Investicioni plan i Ugovor o obavljanju komunalnih delatnosti vodosnabdevanja i kanalizacije između osnovača i JKP) predstavlja deo Plana prioriternih investicija koji su vaše lokalna samouprava i JKP usvojili krajem Faze 1 ovog Programa.

Zbog odlaganja u samoj realizaciji projekta bilo je potrebno da se u potpunosti ažurira petogodišnji plan usklađivanja tarifa koji je izrađen 2014/15.godine. Model je ažuriran podacima koje je dostavilo lokalno JKP za vodosnabdevanje i kanalizaciju, a o preliminarnoj verziji ažuriranog tarifnog modela Konsultant je sa nadležnim osobljem u JKP razgovarao druge nedelje novembra 2017.godine. **Rezultate ovog ažuriranog tarifnog modela potrebno je ugraditi u godišnji program poslovanja za 2018.godinu.**

Tarifni model počinje sa podacima o ostvarenoj realizaciji za godine 2015. i 2016. a za naredne godine se nastavlja projekcijama, u koje se uključuju i efekti projekta odnosno kredita kod KfW banke. Podaci za 2017.godinu uključeni su u analizu koliko god je to bilo izvodljivo.

Rezultati tarifnog modela umnogome zavise od kvaliteta podataka koje dostavlja lokalno komunalno preduzeće. Iako se Konsultant potrudio da verifikuje i uporedi dostavljene podatke, ukoliko imate bilo kakvih pitanja ili uočite neslaganja u modelu, molimo da nas kontaktirate. Narednih nedelja izradićemo i preliminarnu verziju izveštaja o tarifnom modelu (u uobičajenom formatu), na osnovu rezultata koje smo rezimirali u nastavku ovog dopisa. Ukoliko imate ikakve

- page 2 -

komentare molimo da iste dostavite do početka 2018.godine, u tom slučaju ćemo moći da ih uključimo u izveštaj.

Tarifni model će se ažurirati i sledeće i svake naredne godine.

U narednoj tabeli prikazana su potrebna povećanja tarifa za narednih 6 godina prema rezultatima tarifnog modela. Napominjemo da je tarifni model rađen u realnim iznosima sa cenama iz 2017.godine. To znači da na ove procenete povećanja treba dodati i povećanja za kompenzaciju buduće inflacije za svaku godinu.

Paraćin	2017.	2018.	2019.	2020.	2021.	2022.	2023.
God.povećanja u odnosu na tarife iz 11/2017. (%)	1,0%	2,0%	0,0%	0,0%	0,0%	0,0%	0,0%
		2017/18	2019	2020	2021	2022	2023
God.povećanja u odnosu na tarife iz 11/2017. (%)		3,0%	0,0%	0,0%	0,0%	0,0%	0,0%

Prema modelu, za 2018.godinu potrebno je povećanje tarifa od 3,0% u realnim iznosima. Na ovaj iznos potrebno je dodati i projektovanu inflaciju za 2018.godinu u iznosu od 3,0%. Dakle, potrebno je prosečno povećanje tarifa u iznosu od 6,0%.

Tarifni model zasniva se na sledećim važnim elementima:

1) Konsolidacija bilansa uspeha

Izvršena je konsolidacija bilansa uspeha za godine 2015, 2016. i 2017. (pri čemu su za period I-IX/2017.godine korišćeni podaci o ostvarenoj realizaciji, a za period X-XII/2017 procene do kraja godine). Prihodi od vode i kanalizacije i ostalih osnovnih delatnosti razdvojeni su na sledeći način:

- Prihodi od "vode + kanalizacije" uzeti su iz baze podataka za obračun koju koristi JKP „Vodovod” Paraćin i predstavljaju ukupne fakturisane iznose za sve kategorije potrošača za korišćene usluge vodosnabdevanja i kanalizacije.
 - Prihodi od "Ostalih osnovnih delatnosti" predstavljaju zbir 3 linije, odnosno "Osnovnih delatnosti", "Ostalih osnovnih delatnosti" i "Prihoda od aktiviranja učinaka i robe" od kojeg je oduzet fakturisani iznos.
- 2) Za raspodelu troškova zajedničkih usluga na različite servisne sektore korišćeni su sledeći procenti: 25% za vodu, 15% za kanalizaciju, 15% za ostale usluge koje su vezane za vodosnabdevanje i 45% za ostale usluge.
- 3) Efikasnost naplate prihoda predstavlja razlog za zabrinutost jer je u prošlosti prilično varirala. Prema kriterijumima KfW banke, efikasnost naplate prihoda trebalo bi da bude najmanje 85%. Mi smo u model uključili 87% kao projekcije i verujemo da je ovaj procenat dostižan. Potrebno je da rukovodstvo vodovoda posebnu pažnju obrati na ovaj kriterijum, jer ukoliko efikasnost naplate ne dostigne ovaj nivo biće potrebne veće tarife.
- 4) Troškovi održavanja su oko 10 EUR po priključku, što je premalo. Prema kriterijumima KfW banke, trebalo bi trošiti najmanje 20 EUR za održavanje po priključku.

- page 3 -

5) Lokalna samouprava odobrava veoma darežljive subvencije (ugroženom) stanovništvu. Godine 2016. subvencije su iznosile 100% računa za vodu za siromašne, odnosno 60% za ostale socijalne slučajeve za potrošnju do 10 m³ po osobi mesečno. Ova podrška blago je smanjena u 2017. godini na 80% odnosno 55% subvencionija za potrošnju do 8 m³ po osobi mesečno. Lokalna samouprava je vodovodu isplatila pripadajuće subvencije reda veličine 35 miliona RSD godišnje, no, isplate vodovodu se sve više smanjuju te dolazi do gomilanja dugova lokalne samouprave po ovom osnovu.

Proračun socijalne prihvatljivosti pokazuje da troškovi za vodu i kanalizaciju iznose manje od 2% prosečnih prihoda domaćinstva, pa nisu potrebne ovako velike subvencije, jer su one suprotne principu 'potrošač/zagađivač plaća'. Predlaže se da se prestane sa ovim režimom subvencija i da se isti modifikuje u neku umereniju formu. Trebalo bi podržavati samo prave socijalne slučajeve, a subvencionisana potrošnja ne bi trebalo da bude više od 4 m³ po stanovniku mesečno, što je jednako potrošnji od 133 litara po osobi dnevno a što predstavlja uobičajenu prosečnu potrošnju.

- 6) Razlika između tarife za privredu i građane, kao i za javne ustanove je prevelika (2,5 puta), a prema važećoj zakonskoj regulativi ova razlika treba da se ukine. Stoga predlažemo da se sva potrebna povećanja tarifa i kompenzacija inflacije (3%+3%) primene samo na kategoriju građana. Predložene tarife prikazane su u narednoj tabeli.
- 7) Povećanje cena treba realizovati početkom 2018. godine.

Opis	Tarife sa naknadama, na snazi do 31.12.2017.	Tarife potrebne u 2018. godini prema tarifnom modelu	Tarife za 2018. godinu sa 3% inflacije	Ukupno povećanje (%)
Domaćinstva: vodosnabdevanje	49,44	53,48	54,96	11,16%
Domaćinstva: kanalizacija	32,46	35,11	36,08	11,16%
Javne ustanove: vodosnabdevanje	96,06	98,96	96,06	0%
Javne ustanove: kanalizacija	104,51	107,67	104,51	0%
Privreda: vodosnabdevanje	96,06	98,96	96,06	0%
Privreda: kanalizacija	104,51	107,67	104,51	0%
Domaćinstva: VS + K	81,90	88,59	91,05	11,16%
Javne ustanove: VS + K	200,57	206,63	200,57	0%
Privreda: VS + K	200,57	206,63	200,57	0%

Ukoliko imate bilo kakvih pitanja, stojimo Vam na raspolaganju (011-3956340).

Srdačan pozdrav.
 Joachim Kanzler

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Sledi jedino relevantna i potpisana verzija gorenavedenog prevoda na engleskom jeziku. Please find in the following the relevant and signed original English version of the above Serbian translation.

Dear Mayor / Director,

Reference is made to **Water and Sewerage Programme in Medium-Sized Municipalities in Serbia, Programme V, Phase 2**, which your Municipality and Water and Sewerage PUC is taking part in.

The Programme will be implemented through German KfW bank and the Ministry of Construction, Transport and Infrastructure of RS. The implementation Consultant for the Programme is co. *SETEC Engineering*, of Austria, the official start of the Programme, phase 1 was 19th May 2014 while phase 2 commenced on 25th July 2017.

As you will remember, part of the Priority Investment Plan adopted by your Municipality and PUC at the end of the Programme phase 1 was a Tariff Adjustment Plan (as well as Investment plan itself and Service Level Agreement).

A complete update of the 5-year tariff adjustment plan prepared in 2014/15 became necessary due to the delays occurring in project implementation. The update was performed using data provided by the PUC and the initial draft of the update has been discussed with the concerned PUC staff in the 2nd week of November 2017. **Results of the updated tariff model should be incorporated into 2018 annual business plan.**

The tariff model starts using the historic data of 2015 and 2016 and projects the developments for the next years, incorporating the effects of the KfW project/loan. Data of 2017 has been included in the analysis as far as available.

The outcome of the tariff model depends strongly on the quality of data received from the PUC. We have made an effort to verify and cross-check the received data. Nevertheless, please contact us in case anything is not clear or you realise any inconsistencies in the model. We are going to prepare in the next weeks the tariff model draft report in the usual format, based on the results presented below. We could still incorporate your comments if we received them till beginning of 2018.

The tariff model will be updated next and every following year.

The following table shows the required tariff increases for the following 6 years according to the tariff model. Please keep in mind that the tariff model has been prepared in real terms with price level 2017. This means, tariff increases to compensate future inflations for every year still have to be added to these figures.

Paracin	2017	2018	2019	2020	2021	2022	2023
Annual increase over Nov.2017 tariffs (%)	1.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		2017/18	2019	2020	2021	2022	2023
Annual increase over Nov. 2017 tariffs (%)		3.0%	0.0%	0.0%	0.0%	0.0%	0.0%

- page 5 -

A tariff increase of 3.0% in real terms is required for 2018 to comply with the tariff model. The inflation is projected at 3.0% for 2018 and needs to be added. So, an average tariff increase of 6.0% is required.

The tariff model has been based on the following important elements:

8) Consolidation of profit and loss statement

The profit and loss statements of 2015, 2016 and 2017 (actual data for I-IX 2017 and expected data for X-XII 2017) have been consolidated. The revenues from water + sewerage and other main activities were separated as follows:

- The revenues from “water + sewerage” are taken from PUCs billing database and present totally billed amount to all customer categories for used water and sewerage services.
 - The revenues from “other main activities” is the sum of the 3 lines “Basic activities”, “Other main activities” and “Revenues from undertaking for own purposes” minus the billed amount.
- 9) For allocation of the common services costs to the different service sectors, the following percentages have been applied: 25% for water, 15% for sewerage, 15% for other water related services and 45% for other services.
- 10) The revenue collection efficiency is of concern as it has been varying quite much in the past. The respective KfW criterion requires a collection efficiency of at least 85%. We have included 87% in the model projections and trust that this can be achieved. Strong attention should be paid to this parameter by the PUC management, because not achieving this would lead to need for higher tariffs.
- 11) The expenditures for maintenance are in the order of 10 EUR per connection which is too low. They should be at least 20 EUR/connection in compliance with the KfW criterion.
- 12) The municipality operates a very generous subsidy regime for supporting the poor. In 2016 it provided a subsidy of 100% for the poor and 60% to other social cases for the water bill, for consumptions up to 10 m³ per person and month. It reduced the support slightly in 2017, providing 80% respectively 55% subsidy for consumptions up to 8 m³ per person and month. The resulting subsidy payment by the municipality to the PUC is in the order of 35 Mill. RSD per year. The municipality is increasingly falling behind its obligations in paying the amount due and debts are accruing.

The social affordability calculation shows that the cost of water and sewerage services is less than 2% of the average household income. Such high subsidies are therefore not required and in contrary, they contradict with the Consumer/Polluter Pays Principle. It is recommended to stop this regime and modify it to a more targeted form. Only real social cases should be supported and the subsidized quantity should not be more than 4 m³ per person and month. This equals a water consumption of 133 litres per person and day, which is more than the typical average consumption.

- 13) The tariff disparity between industry as well as public institutions and household is a high 2.5. As per legislation, this has to be abolished. It is therefore proposed to perform all tariff increase including inflation compensation (3%+3%) in such way that it is put on household tariffs only. The recommended tariffs are shown in the following table.
- 14) The tariff increase should be implemented at the beginning of 2018.

- page 6 -

Description	Tariffs incl. fees, valid by 31.12.2017	Required tariffs in 2018 according to tariff model	2018 tariffs incl. 3% inflation	Overall increase (%)
Household water supply	49.44	53.48	54.96	11.16%
Household sewerage	32.46	35.11	36.08	11.16%
Public institution water supply	96.06	98.96	96.06	0%
Public institution sewerage	104.51	107.67	104.51	0%
Industry water supply	96.06	98.96	96.06	0%
Industry sewerage	104.51	107.67	104.51	0%
Household WS + S	81.90	88.59	91.05	11.16%
Public institution WS + S	200.57	206.63	200.57	0%
Industry WS + S	200.57	206.63	200.57	0%

In case of any questions, please do not hesitate to contact our office (011-3956340).

Kind regards,

Joachim Kanzler

Joachim Kanzler

(Project Manager, Water and Sewerage programme in Medium Sized Municipalities in Serbia, Programme V, Phase 2)

SETEC Engineering