



*ADB TA No. 4049-SRI: Strengthening the Regulatory Framework
for Water Supply and Sanitation*



**Component B:
Capacity Building**

**COACHING/MENTORING ON
TARIFF SETTING
4-5 October 2007**

Ministry of *Water Supply and
Sri Lanka
Drainage*



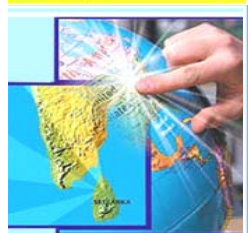
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PART C

THE TARIFF SETTING PROCESS

Session 3:

Projecting Operating and Maintenance Expenses

COACHING/MENTORING WORKSHOP
ON TARIFF SETTING



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COMPONENTS OF O & M

- Administration Overheads**

- Pumping Costs**
- Chemical Cost**
- Repair and Maintenance Costs**
- Other direct expenses**
- Depreciation expenses**
- Other operating expenses**
- Interest costs**
- Taxes and levies**

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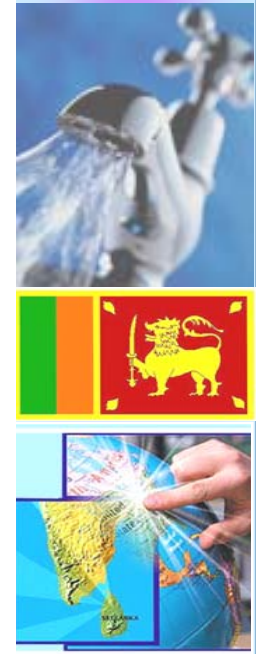


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Use of Benchmarks for O & M Costs

- Process of measuring performance against other service providers
- Involves measuring efficiency performance of a service provider against industry comparators or established benchmarks (KPIs)
- Applies to O & M to maintain and improve O & M level of RSCs
- Methods
 - Trend Analysis
 - Budget Comparison
 - Target comparison
 - Industry Standard Comparison

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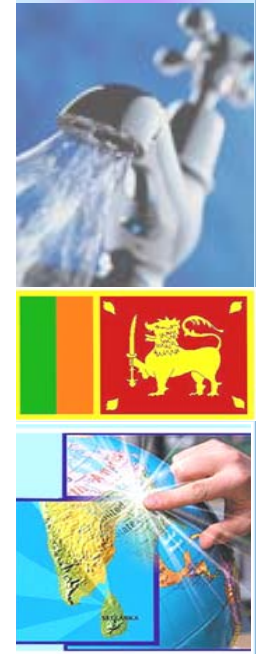


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BENCHMARKING IN TARIFF MODEL

- Trend Analysis
 - Five-Year Historical O & M
 - Year-on-Year % Changes
 - Five-Year Average Computation
- Target Comparison
 - Five-Year Targets of Previous Rate Setting
- KPIs
 - Historical and Target KPIS including Financial Indicators
- Industry Average
 - RSC level O & M Comparison

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Benchmarking for O & M

Personnel Costs



**Staff/ 1000 connections
x Average Annual Costs**

Pumping Costs



**Pumping Costs / cu.m.
Cu.m. produced**

Repair & Maintenance Cost



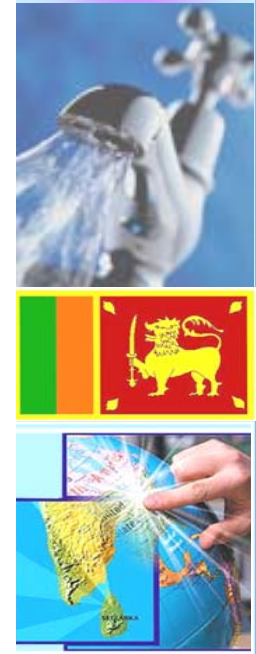
**Repair & Maintenance Cost
/ Connections**

**Establishment,
Other Direct Opng Exp
Administration OHs**



**% of Direct Operating
Expenses**

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National Water Supply and Drainage Board (NWS&DB)
Tariff Methodology for Water and Sewerage
Key Performance Indicators (KPIs)

Quick links: [Home](#)
[Assumptions](#)
[Financial statements](#)
[Tariff summary](#)

	Historical			Forecasts				
	2004	2005	2006	2008	2009	2010	2011	2012
A. MARKETING EFFORT								
Average Consumption : Cbm								
1. Billed / Total Connections								
<i>YoY change</i>								
Domestic								
Religious and Schools								
Garden Taps and Stand Posts								
Government Institutions								
Commercial and Industrial								
Shipping								
Bowers								
Bowers								

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	Historical			Forecasts				
	2004	2005	2006	2008	2009	2010	2011	2012
B. PROFITABILITY								
1. Net Income Ratio								
<i>YoY change</i>								
2. Rate of Return								
<i>YoY change</i>								
C. COST EFFICIENCY								
1. Operating Ratio								
<i>YoY change</i>								
Average Operating Cost / cbm								
2. Billed								
<i>YoY change</i>								

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	Historical			Forecasts				
	2004	2005	2006	2008	2009	2010	2011	2012
D. COLLECTION EFFORT								
1. Collection Efficiency								
<i>YoY change</i>								
2. Average Collection Period								
<i>YoY change</i>								
E. FINANCIAL LIQUIDITY								
1. Current Ratio								
<i>YoY change</i>								
2. Quick Assets Ratio								
<i>YoY change</i>								

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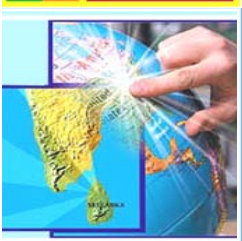
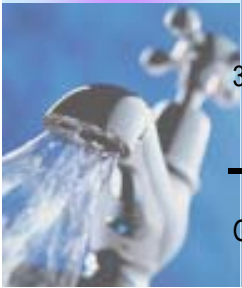
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	Historical			Forecasts				
	2004	2005	2006	2008	2009	2010	2011	2012
F. PRODUCTION EFFICIENCY								
1. Non-revenue Water								
<i>YoY change</i>								
2. Water Availability (No. of hours of water availability)								
<i>YoY change</i>								
3. % Metered Connections								
<i>YoY change</i>								
G. PERSONNEL MANAGEMENT								
1. Personnel Ratio (Staff/1000 connections)								
<i>YoY change</i>								

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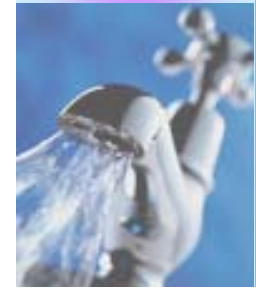


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CASE STUDY: OPERATING & MAINTENANCE COSTS

	B	C	G	H	I	J	K	L	M	N	O	P
1	National Water Supply and Drainage Board (NWSDB)											
2	Tariff Methodology for Water and Sewerage											
3	Input sheet											
4												
5												
6	PERSONNEL COSTS											
7												
8		Historical years		5-year Average	Base year	Forecast years					5-year Average	
9		2005	2006									
10	Status:	Updated	Updated		2007	2008	2009	2010	2011	2012		
11												
12	Domestic	828,873	906,072	844,313	1,015,808	1,078,247	1,172,553	1,239,437	1,320,649	1,377,809	1,237,739	
13						-	-	-	-	-		
14	New connections/(disconnections)		77,199	77,199	109,736	62,438	94,307	66,884	81,212	57,160	72,400	
21	YoY growth	0.0%	9.3%	2.3%	12.1%	6.1%	8.7%	5.7%	6.6%	4.3%	6.3%	
22	Domestic connections as % to total connections	91.7%	91.9%	91.7%	91.85%	91.85%	91.85%	91.85%	91.85%	91.85%	91.9%	
23	Total salary cost (LKR 000's)	1,599,811	1,749,036	1,629,656	1,912,181							
24	YoY change	0.0%	9.3%									
25	Total staff numbers	7,981	8,400	8,065	9,107							
26	Average monthly staff costs per employee (LKR)											
33	Additional Operational Staff											
34	Staff/1000 connections			6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	
35	Salary Escalation Per Annum											
36												

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MODEL INPUT AREAS FOR O & M SALARIES

9 Staff numbers

Select the forecast method from:

- Growth in development staff** 1 Annual increase, %
Growth in operational staff 2 Net additions

	Historical years		5-year Average	Base year 2007	Forecast years
	2005	2006			2008
<i>Status:</i>	Updated	Updated			
<u>Development staff</u>					
1. Annual increase, %					3.1%
2. Net additions					50
Number of development staff	1,638	1,638	1,638	1,688	1,738
Net additions	0	0	-		50
YoY growth	0.0%	0.0%		3%	
<u>Operational staff</u>					
1. Annual increase, %					6.0%
2. Net additions					211
3. Staff/1000 connections	7	7	7	7	7
Number of operational staff	6,343	6,762	6,427	7,419	7,630
Net additions	0	419	105		211
YoY growth	0.0%	6.6%			
Total staff numbers	7,981	8,400	8,065	9,107	9,368
YoY growth	0.0%	5.2%			

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MODEL INPUT AREAS FOR O & M Pumping & Chemical Costs

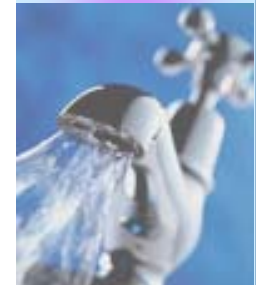
11 Pumping costs

			5-year Average	Base year 2007	Forecast years
	2005	2006			2008
<i>Status:</i>	Updated	Updated			
Total pumping costs (LKR 000's)	1,217,702	1,343,888	1,242,939	1,596,800	1,790,087
<i>YoY change</i>	0.0%	10.4%			12.1%
Pumping cost per cbm (LKR)	3.58	3.76	3.62	3.95	4.15
<i>YoY change</i>	0.0%	5.1%	1.3%		5.0%

12 Chemical costs

	2005	2006	5-year Average	Base year 2007	Forecast years 2008
Total chemical costs (LKR 000's)	301,387	316,971	304,504	358,504	401,899
<i>YoY change</i>	0.0%	5.2%			12.1%
Chemical cost per cbm (LKR)	0.89	0.89	0.89	0.89	0.93
<i>YoY change</i>	0.0%	0.1%	0.0%		5.0%

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MODEL INPUT AREAS FOR O & M Repair & Maintenance & Establishment Expenses

13 Repairs and maintenance costs

	Historical years		5-year Average	Base year 2007	Forecast years
	2005	2006			2008
	Status:	Updated		Updated	
Repairs and maintenance costs (LKR 000's)	221,269	251,051	227,225	263,456	293,632
<i>YoY change</i>	0.0%	13.5%			11.5%
Repairs and maintenance costs per connection (LKR)	0.24	0.25	0.25	0.24	0.25
<i>YoY change</i>	0.0%	4.0%	4.0%		5.0%

14 Establishment expenses

Establishment expenses (LKR 000's)	122,737	133,801	124,950	138,569	145,498
<i>YoY change</i>	0.0%	9.0%			5.0%

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MODEL INPUT AREAS FOR O & M Repair & Maintenance & Establishment Expenses

15 Other direct operating expenses

	Historical years		5-year Average	Base year 2007	Forecast years
	2005	2006			2008
	<i>Status:</i>	Updated		Updated	
Direct exp excluding other direct exp (LKR 000's)	3,462,906	3,794,748	3,529,275	4,269,510	4,676,732
<i>% to direct expenses</i>	4.08%	4.65%	4.19%		4%
Other direct expenses (LKR 000's)	141,118	176,442	148,183	178,894	187,838
<i>YoY change</i>	0.0%	25.0%	6.26%	4.11%	5.00%

16 Administration overheads

Total direct expenses (LKR 000's)	3,604,024	3,971,189	3,677,457	4,448,404	4,864,570
<i>% to direct expenses</i>	27.73%	34.10%	25.16%		24%
Administration overheads (LKR 000's)	999,274	1,354,149	931,862	1,119,280	1,175,244
<i>YoY change</i>	3.8%	35.5%	25.58%		5.0%

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COMPUTATION OF DEPRECIATION

National Water Supply and Drainage Board (NWS&DB)
Tariff Methodology for Water and Sewerage
Fixed Assets
LKR

2008

FIXED ASSETS

1 Freehold Land

Opening Balance	859,529,581
Turned-over capital works/Additions	-
Disposals/Retirements	-
Net Assets	859,529,581
Fully Depreciated Assets	-
Net Assets subject to Depreciation	859,529,581
Accumulated Depreciation	-
Depreciation Rate	0.00%
Depreciation Expense	-
Cumulative Depreciation	-
Net Book Value	859,529,581

2 Leasehold Land

3 Infrastructure

4 Freehold Buildings

5 Structures

6 Plant and pumping treatment

7 Service meters

8 Bulk water meters

9 Transmission and distribution

10 Mobile equipment

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National Water Supply and Drainage Board (NWS&DB)

Tariff Methodology for Water and Sewerage

Fixed Assets

LKR

Quick links:

[Assumptions](#)

[Financial statements](#)

[Tariff summary](#)

[Key performance indicators](#)

	2008	2009	2012	2013	2014
FIXED ASSETS					
6 Plant and pumping treatment					
Opening Balance	8,576,163,801	8,576,163,801	8,576,163,801	8,576,163,801	8,576,163,801
Turned-over capital works/Additions	-	-	-	-	-
Disposals/Retirements	-	-	-	-	-
Net Assets	8,576,163,801	8,576,163,801	8,576,163,801	8,576,163,801	8,576,163,801
Fully Depreciated Assets	518,847,261	518,847,261	518,847,261	518,847,261	518,847,261
Net Assets subject to Depreciation	8,057,316,540	8,057,316,540	8,057,316,540	8,057,316,540	8,057,316,540
Accumulated Depreciation	3,422,720,652	3,825,586,479	5,034,183,960	5,437,049,787	5,839,915,614
Depreciation Rate	5.00%	5.00%	5.00%	5.00%	5.00%
Depreciation Expense	402,865,827	402,865,827	402,865,827	402,865,827	402,865,827
Cumulative Depreciation	3,825,586,479	4,228,452,306	5,437,049,787	5,839,915,614	6,242,781,441
Net Book Value	4,750,577,322	4,347,711,495	3,139,114,014	2,736,248,187	2,333,382,360
7 Service meters					
Opening Balance	31,008,431	31,008,431	31,008,431	31,008,431	31,008,431
Turned-over capital works/Additions	-	-	-	-	-
Disposals/Retirements	-	-	-	-	-
Net Assets	31,008,431	31,008,431	31,008,431	31,008,431	31,008,431
Fully Depreciated Assets	26,075,825	26,075,825	26,075,825	26,075,825	26,075,825
Net Assets subject to Depreciation	4,932,606	4,932,606	4,932,606	4,932,606	4,932,606
Accumulated Depreciation	30,777,258	31,008,431	31,008,431	31,008,431	31,008,431
Depreciation Rate	10.00%	10.00%	10.00%	10.00%	10.00%
Depreciation Expense	231,173	-	-	-	-
Cumulative Depreciation	31,008,431	31,008,431	31,008,431	31,008,431	31,008,431
Net Book Value	-	-	-	-	-

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INTEREST AND FINANCING CHARGES

National Water Supply and Drainage Board (NWS&DB)
Tariff Methodology for Water and Sewerage
Loans Schedule
LKR

Quick links:

[Assumptions](#)
[Financial statements](#)
[Tariff summary](#)
[Key performance indicators](#)

	Assumptions	2008	2009	2010	2011
OUTSTANDING LOANS					
1	IDA 1700				
2	ADB PROJECT 1				
3	ODA - HILL COUNTRY				
4	OECF - TOWNS EAST W.S.P.				
5	IDA - COLOMBO SEWERAGE & AMBATALE W.S.				
	Loan balance b/f	-	-	-	-
	Capital repayment per annum	-	-	-	-
	Loan balance c/f				
	Average loan amount		-	-	-
	Loan interest (on opening balance) per annum	0.0%	-	-	-

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Loans Schedule

LKR

Quick links:

	Assumptions	2008	2009
SUMMARY - OUTSTANDING LOANS			
LOANS RELATING TO ON-GOING PROJECTS			
13	Tsunami France		
	500,000,000	0	500,000,000
Loan balance b/f	525,000,000	-	-
Capital repayment per annum		-	-
Loan balance c/f		-	525,000,000
Amortisation per annum	61,666,303		
Amortisation period, number of years	20	-	25,000,000
Loan interest (on opening balance) per annum	10.00%	-	-
SUMMARY - ON-GOING PROJECTS			
	Assumptions	2008	2009
	Availments per Annum	7,745,098,293	5,364,130,000
Loan balance b/f		-	8,132,353,208
Capital repayment per annum		-	74,796,451
Loan balance c/f		8,132,353,208	14,074,731,907
Capitalized Interest During the Year		387,254,915	653,045,150
Loan interest (on opening balance) per annum		-	428,396,671

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INTEREST AND FINANCING CHARGES

LOANS RELATING TO COMMITTED PROJECTS

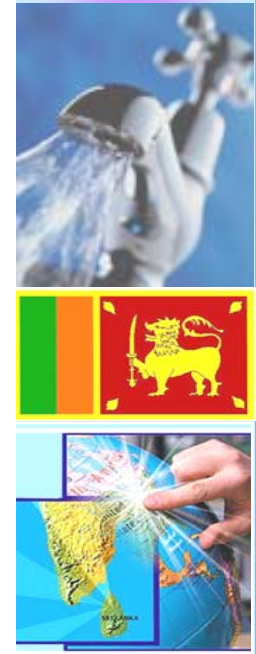
3 Sri Jayawardenapure Kotte

Loan amount (LKR)	3,075,000	
Interest rate, p.a	10.00%	
First year of disbursement	2008	
Number of disbursements	4	
Repayment period, excluding grace period	15	
Grace period	5	
Amortisation per annum (LKR)	404,282	
Loan balance b/f	-	768,750
Disbursements	768,750	768,750
Capital repayment per annum	-	-
Loan balance c/f	768,750	1,537,500
Loan interest (on opening balance) per annum	-	76,875

SUMMARY - COMMITTED PROJECTS

	Assumptions	2008	2009
Loan balance b/f		-	2,359,500
Disbursements		2,359,500	2,359,500
Capital repayment per annum		-	-
Loan balance c/f		2,359,500	4,719,000
Average loan amount		-	-
Loan interest (on opening balance) per annum		106,250	235,950

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INTEREST AND FINANCING CHARGES

FUTURE LOANS

1 XXX

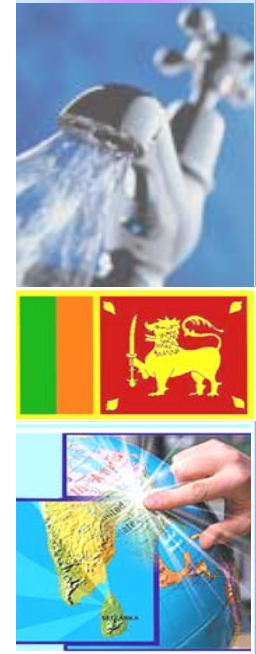
Loan amount (LKR)	-
Interest rate, p.a	0.00%
First year of disbursement	0
Number of disbursements	-
Repayment period, excluding grace period	-
Grace period	-
Amortisation per annum (LKR)	-

Loan balance b/f	-	-
Disbursements	-	-
Capital repayment per annum	-	-
Loan balance c/f	-	-

SUMMARY - ALL LOANS

Loan balance b/f	13,816,068,115	21,329,397,955
Disbursements	8,134,712,708	6,019,534,650
Capital repayment per annum	621,382,868	723,447,182
Loan balance c/f	21,329,397,955	26,625,485,423
Additions	-	-
Loan balance c/f	21,329,397,955	26,625,485,423
CHECK	-	-
Loan interest (on opening balance) per annum	1,345,981,723	1,711,749,789

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TAXES AND LEVIES

	2008	2009
<u>VAT</u>		
Revenue from water sales	9,842,332	11,664,119
Revenue from sewerage	246,058	291,603
	10,088,391	11,955,722
VAT amount	1,008,839	1,195,572
VAT Payable	100,884	119,557
<u>ESC</u>		
ESC Payable	100,884	119,557
<u>Corporate tax</u>		
Taxable profit	780,294	1,556,459
Tax payable	273,103	544,761
TOTAL TAXES AND LEVIES	474,871	783,875

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SUMMARY OF O & M

	Forecast years	2-year Average	Forecast years	3-year Average	5-year Average
	2008		2010		
Expenses					
Personnel costs	2,045,616	2,167,982	2,505,553	2,750,150	2,517,283
Pumping costs	1,790,087	1,894,678	2,225,726	2,460,438	2,234,134
Chemical costs	401,899	425,382	499,706	552,403	501,594
Repairs and maintenance costs	293,632	314,456	372,125	414,843	374,688
Establishment costs	145,498	149,135	160,411	168,565	160,793
Other direct expenses	195,956	207,475	241,493	265,916	242,539
Depreciation expenses	1,666,888	1,865,454	2,425,997	2,773,244	2,410,128
Other operating expenses	146,181	150,689	162,586	169,696	162,093
Gratuity	204,562	216,798	250,555	275,015	251,728
Interest costs	1,345,982	1,314,667	1,386,514	1,935,839	1,687,370
Expenses before Rebates & Taxes	8,236,300	8,706,716	10,230,666	11,766,107	12,277,921
Rebates	43,552	46,039	54,097	62,217	55,746
Taxation and levies	474,871	629,373	1,201,852	976,399	837,589
	518,422	675,412	1,255,949	1,038,616	966,171

**COACHING/MENTORING WORKSHOP
ON TARIFF SETTING**





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PART C

THE TARIFF SETTING PROCESS

Session 6: Tariff Calculation

COACHING/MENTORING WORKSHOP
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TARIFF STRUCTURE

$$\text{Revenue Requirement} \div \text{Equivalent Volume}$$

FIXED CHARGE	Administration Overhead	Equivalent Connections
		Connections x Meter Service Ratio
USAGE CHARGE	(Revenue Requirement – Admin Overhead)	Billed Volume
		Consumption x Usage Increment Factor

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TARIFF STRUCTURE

Fixed Charge	Meter Service Factor	Usage Charge	Usage Increment Factor
Domestic/Charitable & Religious / Stand Posts and Garden Taps		Domestic	
1/2"	1.00	0 - 6	0.25
3/4"	2.80	7 - 15	0.50
1" - 2"	5.60	16 - 25	1.00
2" - 3"	14.00	26 - 40	2.00
>3"	28.00	Over 40	4.00
Non-Domestic		Religious and Schools Garden Taps and Stand Posts	1.00
1/2"	1.40	Government Institutions	4.00
3/4"	2.80	Commercial and Industrial	5.00
1" - 2"	5.60	Shipping	20.00
2" - 3"	14.00	Bowsers	1.00
>3"	28.00		

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TARIFF COMPUTATION

**Fixed Charge Per Month = Base Fixed Charge x
Meter Service Factor for Connection Size**

**Usage Charge (≤ 16 cu.m.) = Base Usage Charge /cu.m.
x Increment Usage Factor of Total Consumption Block**

COACHING/MENTORING WORKSHOP
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