**Planul de Afaceri pentru anul 2020**

**Mai jos este descris un model de BP pe care puteti sa-l utilizati in elaborarea Planul de Afaceri pentru IM APA CANAL Drochia. (Cu rosu am inclus datele care trebuie sa le actualizati si sa le descrieti pentru intreprinderea DVS). Dupa ce veti finaliza completarea tabelelor in excel le veti sterge pe acestea de aici si veti include acele tabele excel care se refera la ACDRochia. In text veti oferi CONCLUZII a analizei celor mai importante tendinte sau variatii din fiecare compartiment si tabel.**

### Premise

***In acest compartiment veti include premisele care au stat la baza elaborarii acestor previziuni pentru planul de afaceri precum:***

1. ***cresterea planificata a numarului de consumatori,***
2. ***coeficientul de distribuire a chelt administrative la cele de apa si canalizare,***
3. ***coeficientul de crestere a preturilor,***
4. ***coeficientul preturilor de consum***
5. ***alte premise importante pentru elaborarea planului de afaceri.***

### Prognoza veniturilor

***In acest compartiment se vor include estimarile de venituri cu explicarea variatiilor/tendintelor si cauzelor importante de la an la an pentru fiecare serviciu in parte de apa si canalizare.***

**Tabelul XX: Estimarea veniturilor, MDL.**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Venituri operaționale** | **TOTAL 2020** | ian | feb | mar | apr | mai | iun | iul | aug | sep | oct | noi | dec | **2021** | **2022** | **2023** |
| Tariful mediu per m3 de apă, lei | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Volum de apă facrurat, m3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Venituri din prestarea serviciului de apă** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| Tariful mediu per m3 de apă uzată, lei | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Volum de ape uzate facrurat, m3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Venituri din prestarea serviciului de canalizare** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **Total venituri** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

### Prognoza cheltuielilor

***Explicarea si detalierea fiecarui tip de costuri din tabel pentru fiecare tip de serviciu (apa si canalizare)***

**Estimarea costurilor operaționale privind serviciul de alimentare cu apă**

**Tabelul XX: Estimarea costurilor operaționale privind serviciul de alimentare cu apă, lei.**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Articol de cheltuieli** | **Total 2020** | ian | feb | mar | apr | mai | iun | iul | aug | sep | oct | noi | dec | **2021** | **2022** | **2023** |
| **Cheltuieli de personal** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| ~Remunerare personal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ~Contribuţii asigurări sociale | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ~Contribuţii asigurări medicale | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Energie electrică | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Uzura mijloacelor fixe | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Materiale | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Servicii acordate de terti | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cheltuieli de distribuție | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cheltuieli administrative | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Alte cheltuieli operationale | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total cheltuieli** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |

**Tabelul XX: Estimarea costurilor operaționale privind serviciul de canalizare, lei.**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Articol de cheltuieli** | **Total 2020** | ian | feb | mar | apr | mai | iun | iul | aug | sep | oct | noi | dec | **2021** | **2022** | **2023** |
| **Cheltuieli de personal** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| ~Remunerare personal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ~Contribuţii asigurări sociale | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ~Contribuţii asigurări medicale | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Energie electrică | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Uzura mijloacelor fixe | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Materiale | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Servicii acordate de terti | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cheltuieli de distribuție | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cheltuieli administrative | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Alte cheltuieli operationale | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total cheltuieli** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |

### Prognoza tarifelor

***Explicarea si detalierea tarifelor actuale si a celor estimate. Reiesind din faptul ca nu aveti deocamdata un calcul al tarifelor veti include doar un text de unde si cum ati estimat tarifele incluse in calcule.***

### Prognoza rezultatelor financiare

***In acest compartiment veti dat unele concluzii a rezultatelor financiare estimate, tendințele de creștere sau de micșorare a cifrei de afaceri.***

**Tabel 44: Prognozele financiare privind rezultatele financiare, lei.**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Indicatori** | **TOTAL 2020** | ian | feb | mar | apr | mai | iun | iul | aug | sep | oct | noi | dec | **2021** | **2022** | **2023** |
| **Venituri** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Venituri din prestarea serviciului de apă | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Venituri din prestarea serviciului de canalizare | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Costuri operaționale** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Costuri operationale servicul de apă | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Costuri operationale servicul de canalizare | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Rezultatul financiar până la impozitare** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| Impozit pe venit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Profit** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |

### Prognoza fluxului mijloacelor bănești

***In acest compartiment veti descrie estimarea fluxului in care veti da unele detalii conform modelului de mai jos sau aditional ce considerati important de a include.***

**Tabel 45: Prognozele financiare privind fluxul mijloacelor bănești, lei.**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Indicatori** | **TOTAL 2020** | **2020** | | | | | | | | | | | | **2021** | **2022** | **2023** |
| ian | feb | mar | apr | mai | iun | iul | aug | sep | oct | noi | dec |
| **Activitatea operaționala** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Încasări bănești din vînzări | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cheltuieli din activitatea operaționala | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Uzura ATL | **0** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Plata impozitului pe venit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Flux net din activitatea operaționala** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **Activitatea de investiții** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Plăți aferente intrărilor de active imobilizate | **0** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Flux net din activitatea investițională** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **Activitatea de investiții** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Încasări sub forma de granturi | **0** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | **0** | **0** |
| **Flux net din activitatea financiară** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | **0** | **0** |
| **Flux net total** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | **0** | **0** |
| Sold inițial de numerar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | **0** | **0** |
| Soldul bănesc la sfârşit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | **0** | **0** |

**Descrierea unei concluzii generală a estimărilor efectuate**