



บันทึกข้อความ

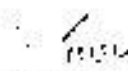
ส่วนราชการ ส่วนแผนงาน สำนักงานทางหลวงที่ ๓ โทร.๐๕๕๓๓๓๒๐๘ ๓๐ ชั้น โทรสาร ๐-๕๕๓๓๓๓๓๓
ที่ สยอ.๑๔/ - วันที่ ๒๖ พฤศจิกายน ๒๕๖๓
เรื่อง ราคากลางราคากลางก่อสร้าง


๑ เรียบ นสพดง


อ้างถึง คำสั่งสำนักงานทางหลวงที่ ๓ ที่ สยง ๓/พท/สรบ/๕๕๖๓ ลงวันที่ ๒๖ พฤศจิกายน ๒๕๖๓ เรื่อง แต่งตั้งคณะกรรมการกำหนดราคากลาง สำหรับการประกวดราคาจ้างก่อสร้าง งาน แผนรายประมาณการ ประจำปีงบประมาณ พ.ศ. ๒๕๖๓ โครงการพัฒนาทางหลวงพิเศษเพื่อเชื่อมโยงโครงข่ายทางหลวงและชนบท ช่วงสาย ๓๓๐๐๐ กิโลเมตรระหว่างอำเภอฐานเกษมและกิ่งอำเภอสิรินธร จังหวัดอุบลราชธานี ทางหลวงหมายเลข ๓๐๕๓ ตอน สิ้นวิสุท - บ้านเหนือ ระยะทาง กม.๓๓๐๐๐๐ - ๓๓๐๕๐๐๐ ดำเนินโครงการภาคอิเล็กทรอนิกส์ (e-bidding)

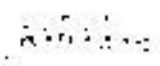
เพื่อคณะกรรมการกำหนดราคากลาง ได้ดำเนินการศึกษารายงานก่อสร้างดังกล่าว ตามหลักเกณฑ์การคำนวณราคากลางงานก่อสร้างจริงเรียบร้อยแล้ว


จึงเรียนมาเพื่อโปรดพิจารณา

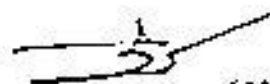

..... กรรมการ
(นายวิชัย ศรีรัมย์) นสพดง ๓๒



..... กรรมการ
(นายวิฑูร วรวิเศษ) นสพดง


..... กรรมการ
(นายอนุศักดิ์ สุทธิธรรม) นสพดง


..... กรรมการ
(นายพงษ์พัฒน์ สุวรรณศิริ) นสพดง


..... กรรมการ
(นายเจษฎ์ นพพรธรรม) สำนักงานที่ ๓


..... กรรมการ
(นายวิรัตน์ ตรีวิทย์) นสพดง สำนักงานที่ ๓


..... กรรมการ
(นายวิฑูรย์ สุทธิธรรม) สำนักงานที่ ๓

๒
ที่ สยง ๓/๒๕๖๓ ลงวันที่ ๑๐ พฤศจิกายน ๒๕๖๓
สยอ.๑๔/๓
สำนักงานคณะกรรมการฯ, นสพดง
อนุกรรมการเสนอ
- ดำเนินการตามระเบียบฯ


นายสุเมธ ศรีธรรม
นสพดง

תוכנית עבודה

תוכנית עבודה לשנת 2024, המפרטת את מטרות העבודה, היעדים והאמצעים להגשמתם. התוכנית כוללת את כל תחומי העיסוק של היחידה ונבנתה בהתאם למדיניות הכללית של המוסד.

מס' סדר	תיאור המשימה	היקף העבודה		הערכת זמן	הערכת משאבים	הערכת סיכונים	הערכת תוצאות	הערכת אחריות	הערכת מדידות
		מספר ימים	מספר אנשים						
1	הגדרת מטרות העבודה	10	2	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה
2	הגדרת היעדים	10	2	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה
3	הגדרת האמצעים	10	2	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה
4	הגדרת התקציב	10	2	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה
5	הגדרת התוכנית	10	2	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה
6	הגדרת המעקב	10	2	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה
7	הגדרת הדיווח	10	2	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה
8	הגדרת התחייבות	10	2	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה
9	הגדרת התחייבות	10	2	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה
10	הגדרת התחייבות	10	2	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה
11	הגדרת התחייבות	10	2	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה
12	הגדרת התחייבות	10	2	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה
13	הגדרת התחייבות	10	2	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה
14	הגדרת התחייבות	10	2	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה
15	הגדרת התחייבות	10	2	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה
16	הגדרת התחייבות	10	2	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה
17	הגדרת התחייבות	10	2	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה
18	הגדרת התחייבות	10	2	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה
19	הגדרת התחייבות	10	2	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה
20	הגדרת התחייבות	10	2	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה	נמוכה

התוכנית תבוצע בהתאם לתוכנית העבודה, ויש להגיש דיווח על התקדמות העבודה באופן reguler. הממונה על העבודה יבצע מעקב ודיווח על התקדמות העבודה.

№ п/п	№ п/п	№ п/п	№ п/п		№ п/п		ФАКТОР	№ п/п	№ п/п
			№ п/п	№ п/п	№ п/п	№ п/п			
01	01	01	01	01	01	01	01	01	01
02	02	02	02	02	02	02	02	02	02
03	03	03	03	03	03	03	03	03	03
04	04	04	04	04	04	04	04	04	04
05	05	05	05	05	05	05	05	05	05
06	06	06	06	06	06	06	06	06	06
07	07	07	07	07	07	07	07	07	07
08	08	08	08	08	08	08	08	08	08
09	09	09	09	09	09	09	09	09	09
10	10	10	10	10	10	10	10	10	10

ФАКТОР	ФАКТОР	ФАКТОР	ФАКТОР	ФАКТОР	ФАКТОР
ФАКТОР	ФАКТОР	ФАКТОР	ФАКТОР	ФАКТОР	ФАКТОР
ФАКТОР	ФАКТОР	ФАКТОР	ФАКТОР	ФАКТОР	ФАКТОР
ФАКТОР	ФАКТОР	ФАКТОР	ФАКТОР	ФАКТОР	ФАКТОР
ФАКТОР	ФАКТОР	ФАКТОР	ФАКТОР	ФАКТОР	ФАКТОР

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ราคาประเมินสิ่งปลูกสร้างตามแบบที่ใช้งาน

จังหวัดภูเก็ต 121003 อำเภอเมืองภูเก็ต 121003003 ตำบลเมืองเก่า 121003003003 หมู่บ้านเมืองเก่า 121003003003003
 รายการบ้านเดี่ยวหน้าบ้านเลขที่ 27 หมู่ 4 ตำบลเมืองเก่า อำเภอเมืองภูเก็ต จังหวัดภูเก็ต 11-พ.ค.-63 ADI 10,677 ตารางวา
 ราคาประเมินที่ดิน 11,000,000 บาท ราคาประเมินสิ่งปลูกสร้าง 10,677,000 บาท รวมราคาประเมิน 21,677,000 บาท

รายการ	ราคาประเมิน	
	ราคาประเมินต่อตารางวา	รวม
ที่ดิน	11,000	11,000,000
สิ่งปลูกสร้าง	10,677	10,677,000
รวม		21,677,000

สิ่งปลูกสร้างตามแบบที่ใช้งาน

รายการ	จำนวน	ราคาประเมินต่อหน่วย	รวม
บ้านเดี่ยว	1	10,677,000	10,677,000
รวม	1	10,677,000	10,677,000

ราคาประเมินที่ดิน 11,000,000 บาท ราคาประเมินสิ่งปลูกสร้าง 10,677,000 บาท รวมราคาประเมิน 21,677,000 บาท

ราคาประเมินสิ่งปลูกสร้างตามแบบที่ใช้งาน

รายการ	จำนวน	ราคาประเมินต่อหน่วย	รวม
บ้านเดี่ยว	1	10,677,000	10,677,000
รวม	1	10,677,000	10,677,000

Appendix 10 - 2005-2007 Financial Statements of the City of Seattle

Statement of Financial Position - Balance Sheet - General Fund - 2007

June 30, 2007

Excludes the City of Seattle's Special Funds

1. Statement of Financial Position - General Fund

Account	2007	2006	2005	2004	2003
Assets					
Current Assets					
Cash	1,234,567	1,123,456	1,012,345	901,234	890,123
Accounts Receivable	234,567	223,456	212,345	201,234	190,123
Inventory	123,456	112,345	101,234	90,123	89,012
Prepaid Expenses	56,789	56,789	56,789	56,789	56,789
Other Current Assets	100,000	100,000	100,000	100,000	100,000
Total Current Assets	1,729,379	1,616,046	1,502,713	1,390,380	1,286,237
Non-Current Assets					
Capital Assets	1,234,567	1,123,456	1,012,345	901,234	890,123
Total Non-Current Assets	1,234,567	1,123,456	1,012,345	901,234	890,123
Total Assets	2,963,946	2,739,502	2,515,058	2,291,614	2,176,360
Liabilities					
Accounts Payable	123,456	112,345	101,234	90,123	89,012
Accrued Liabilities	234,567	223,456	212,345	201,234	190,123
Deferred Liabilities	345,678	334,567	323,456	312,345	301,234
Total Liabilities	703,701	670,368	637,035	603,692	580,369
Equity					
Fund Balance	2,260,245	2,069,134	1,878,023	1,687,922	1,595,991
Total Equity	2,260,245	2,069,134	1,878,023	1,687,922	1,595,991
Total Liabilities and Equity	2,963,946	2,739,502	2,515,058	2,291,614	2,176,360

2. Statement of Financial Position - Special Funds

Account	2007	2006	2005	2004	2003
Assets					
Cash	123,456	112,345	101,234	90,123	89,012
Accounts Receivable	234,567	223,456	212,345	201,234	190,123
Inventory	123,456	112,345	101,234	90,123	89,012
Prepaid Expenses	56,789	56,789	56,789	56,789	56,789
Other Current Assets	100,000	100,000	100,000	100,000	100,000
Total Current Assets	638,318	615,935	602,602	578,279	564,956
Capital Assets	1,234,567	1,123,456	1,012,345	901,234	890,123
Total Non-Current Assets	1,234,567	1,123,456	1,012,345	901,234	890,123
Total Assets	2,472,885	2,339,391	2,214,947	2,079,513	1,955,079
Liabilities					
Accounts Payable	123,456	112,345	101,234	90,123	89,012
Accrued Liabilities	234,567	223,456	212,345	201,234	190,123
Deferred Liabilities	345,678	334,567	323,456	312,345	301,234
Total Liabilities	703,701	670,368	637,035	603,692	580,369
Equity					
Fund Balance	1,769,184	1,669,023	1,577,912	1,475,821	1,374,710
Total Equity	1,769,184	1,669,023	1,577,912	1,475,821	1,374,710
Total Liabilities and Equity	2,472,885	2,339,391	2,214,947	2,079,513	1,955,079

STANDARD STATE FINANCIAL REPORTING REQUIREMENTS

1. Balance Sheet - Current Assets			2008		2007	
Account	2008	2007	2008	2007	2008	2007
1. Cash and cash equivalents						
Cash						
Cash equivalents						
Total						
2. Accounts receivable, net						
Accounts receivable						
Allowance for doubtful accounts						
Total						
3. Inventory						
Raw materials						
Work in process						
Finished goods						
Total						
4. Prepaid expenses and other current assets						
Prepaid expenses						
Other current assets						
Total						
Total Current Assets						
5. Property, plant, and equipment, net						
Property, plant, and equipment						
Accumulated depreciation						
Total						
6. Intangible assets, net						
Intangible assets						
Accumulated amortization						
Total						
Total Non-Current Assets						
Total Assets						
Liabilities and Equity						
7. Current liabilities						
8. Long-term liabilities						
9. Equity						

2. Income Statement - Current			2008		2007	
Account	2008	2007	2008	2007	2008	2007
1. Revenue						
Sales						
Other revenue						
Total						
2. Cost of sales						
Cost of sales						
Total						
Gross Profit						
3. Operating expenses						
Selling expenses						
Administrative expenses						
Research and development						
Other operating expenses						
Total						
Operating Income						
4. Other income (expense)						
Interest income						
Interest expense						
Other income (expense)						
Total						
Income Before Taxes						
Income tax expense						
Net Income						

3. Statement of Retained Earnings			2008		2007	
Account	2008	2007	2008	2007	2008	2007
1. Retained Earnings, beginning						
Retained Earnings, beginning						
2. Additions						
Net income						
Other adjustments						
Total						
3. Deductions						
Dividends						
Other adjustments						
Total						
Retained Earnings, ending						

4. Statement of Cash Flows			2008		2007	
Account	2008	2007	2008	2007	2008	2007
Operating Activities						
Net income						
Depreciation and amortization						
Gain (loss) on sale of assets						
Change in accounts receivable						
Change in inventory						
Change in accounts payable						
Change in other current assets						
Change in other current liabilities						
Total						
Investing Activities						
Purchase of property, plant, and equipment						
Purchase of intangible assets						
Sale of property, plant, and equipment						
Sale of intangible assets						
Total						
Financing Activities						
Issuance of common stock						
Issuance of long-term debt						
Repayment of long-term debt						
Payment of dividends						
Total						
Net Change in Cash						
Cash, beginning						
Cash, ending						

5. Statement of Equity			2008		2007	
Account	2008	2007	2008	2007	2008	2007
1. Common Stock						
Common Stock, beginning						
Issuance of common stock						
Total						
2. Retained Earnings						
Retained Earnings, beginning						
Net income						
Dividends						
Total						
Total Equity						

GENERAL STATE GOVERNMENT FINANCIAL REPORT - BALANCE SHEET

Account Name	Amount	Amount
Part 1 - State Treasury		
State Treasury	100,000,000	100,000,000
State Treasury - Other	50,000,000	50,000,000
Total	150,000,000	150,000,000
Part 2 - State Funds		
State Funds	200,000,000	200,000,000
State Funds - Other	100,000,000	100,000,000
Total	300,000,000	300,000,000
Part 3 - State Bonds		
State Bonds	100,000,000	100,000,000
State Bonds - Other	50,000,000	50,000,000
Total	150,000,000	150,000,000
Part 4 - State Investments		
State Investments	100,000,000	100,000,000
State Investments - Other	50,000,000	50,000,000
Total	150,000,000	150,000,000
Part 5 - State Other Assets		
State Other Assets	100,000,000	100,000,000
State Other Assets - Other	50,000,000	50,000,000
Total	150,000,000	150,000,000
Part 6 - State Other Liabilities		
State Other Liabilities	100,000,000	100,000,000
State Other Liabilities - Other	50,000,000	50,000,000
Total	150,000,000	150,000,000
Part 7 - State Other Equity		
State Other Equity	100,000,000	100,000,000
State Other Equity - Other	50,000,000	50,000,000
Total	150,000,000	150,000,000
Part 8 - State Other		
State Other	100,000,000	100,000,000
State Other - Other	50,000,000	50,000,000
Total	150,000,000	150,000,000

1. FINANCIAL STATEMENTS

Account Name	2023	2022
1. Current Assets		
Cash	100,000	120,000
Accounts Receivable	200,000	180,000
Inventory	150,000	130,000
Prepaid Expenses	50,000	40,000
Total Current Assets	500,000	470,000
2. Non-Current Assets		
Property, Plant, and Equipment	300,000	320,000
Intangible Assets	100,000	100,000
Investments	50,000	50,000
Total Non-Current Assets	450,000	470,000
Total Assets	950,000	940,000
3. Current Liabilities		
Accounts Payable	150,000	140,000
Short-Term Debt	100,000	110,000
Accrued Expenses	50,000	40,000
Total Current Liabilities	300,000	290,000
4. Non-Current Liabilities		
Long-Term Debt	200,000	210,000
Deferred Tax Liabilities	50,000	50,000
Total Non-Current Liabilities	250,000	260,000
Total Liabilities	550,000	550,000
5. Equity		
Common Stock	300,000	300,000
Retained Earnings	100,000	90,000
Total Equity	400,000	390,000
Total Liabilities and Equity	950,000	940,000

PERKIRAAN RENCANA PENDANAAN TAHUNAN 2014

1. PADAIAN PERUSAHAAN DAN PADAIAN LAINNYA								
Padaihan Perseorangan	100	100	100	100	100	100	100	100
Padaihan Badan Usaha	100	100	100	100	100	100	100	100
Padaihan Lain-lain	100	100	100	100	100	100	100	100
Total	300	300	300	300	300	300	300	300

2. PADAIAN PERUSAHAAN DAN PADAIAN LAINNYA								
Padaihan Perseorangan	100	100	100	100	100	100	100	100
Padaihan Badan Usaha	100	100	100	100	100	100	100	100
Padaihan Lain-lain	100	100	100	100	100	100	100	100
Total	300	300	300	300	300	300	300	300

3. PADAIAN PERUSAHAAN DAN PADAIAN LAINNYA								
Padaihan Perseorangan	100	100	100	100	100	100	100	100
Padaihan Badan Usaha	100	100	100	100	100	100	100	100
Padaihan Lain-lain	100	100	100	100	100	100	100	100
Total	300	300	300	300	300	300	300	300

4. PADAIAN PERUSAHAAN DAN PADAIAN LAINNYA								
Padaihan Perseorangan	100	100	100	100	100	100	100	100
Padaihan Badan Usaha	100	100	100	100	100	100	100	100
Padaihan Lain-lain	100	100	100	100	100	100	100	100
Total	300	300	300	300	300	300	300	300

5. PADAIAN PERUSAHAAN DAN PADAIAN LAINNYA								
Padaihan Perseorangan	100	100	100	100	100	100	100	100
Padaihan Badan Usaha	100	100	100	100	100	100	100	100
Padaihan Lain-lain	100	100	100	100	100	100	100	100
Total	300	300	300	300	300	300	300	300

Quarterly Income Statement for 2003

Item	2003	2002	Change	% Change	2003	2002	Change
1) Income and Expenses							
Revenue	100	100	0	0%	100	100	0
Cost of Goods Sold	(30)	(30)	0	0%	(30)	(30)	0
Gross Profit	70	70	0	0%	70	70	0
Operating Expenses	(20)	(20)	0	0%	(20)	(20)	0
Operating Income	50	50	0	0%	50	50	0
Interest Expense	(5)	(5)	0	0%	(5)	(5)	0
Income Before Taxes	45	45	0	0%	45	45	0
Taxes	(10)	(10)	0	0%	(10)	(10)	0
Net Income	35	35	0	0%	35	35	0
2) Cash Flows							
Operating Activities	35	35	0	0%	35	35	0
Investing Activities	(10)	(10)	0	0%	(10)	(10)	0
Financing Activities	(10)	(10)	0	0%	(10)	(10)	0
Change in Cash	15	15	0	0%	15	15	0
3) Balance Sheet							
Cash	15	0	15	150%	15	0	15
Accounts Receivable	55	55	0	0%	55	55	0
Inventory	10	10	0	0%	10	10	0
Property, Plant, & Equipment	20	20	0	0%	20	20	0
Accounts Payable	(5)	(5)	0	0%	(5)	(5)	0
Long-Term Debt	(5)	(5)	0	0%	(5)	(5)	0
Equity	80	80	0	0%	80	80	0
4) Additional Information							
Revenue Growth	0%	0%	0%	0%	0%	0%	0%
Operating Margin	50%	50%	0%	0%	50%	50%	0%
Net Profit Margin	35%	35%	0%	0%	35%	35%	0%
Current Ratio	10	10	0	0%	10	10	0
Debt to Equity	6.25%	6.25%	0%	0%	6.25%	6.25%	0%
5) Summary							
Revenue	100	100	0	0%	100	100	0
Operating Income	50	50	0	0%	50	50	0
Net Income	35	35	0	0%	35	35	0
6) Notes							
Revenue	100	100	0	0%	100	100	0
Operating Income	50	50	0	0%	50	50	0
Net Income	35	35	0	0%	35	35	0

Table 1: Financial Statement

1. Budgetary Control System - Income Statement

1.1. Income Statement

1.1.1. Sales

Particulars	Actual	Budget	Variance	Standard	Control
Sales	1000	1000	0	1000	✓
Less: Sales Discounts	(50)	(50)	0	(50)	✓
Net Sales	950	950	0	950	✓
Less: Variable Costs	(400)	(400)	0	(400)	✓
Contribution Margin	550	550	0	550	✓
Less: Fixed Costs	(200)	(200)	0	(200)	✓
Operating Income	350	350	0	350	✓

1.1.2. Variable Costs

Particulars	Actual	Budget	Variance	Standard	Control
Materials	150	150	0	150	✓
Labor	100	100	0	100	✓
Overhead	150	150	0	150	✓
Less: Sales Discounts	(50)	(50)	0	(50)	✓
Net Sales	950	950	0	950	✓
Variable Costs	400	400	0	400	✓
Contribution Margin	550	550	0	550	✓

Particulars	Actual	Budget	Variance	Standard	Control
Fixed Costs	200	200	0	200	✓
Operating Income	350	350	0	350	✓

1.2. Income Statement

2.1. Income Statement

Particulars	Actual	Budget	Variance	Standard	Control
Sales	1000	1000	0	1000	✓
Less: Variable Costs	(400)	(400)	0	(400)	✓
Contribution Margin	600	600	0	600	✓
Less: Fixed Costs	(200)	(200)	0	(200)	✓
Operating Income	400	400	0	400	✓

Particulars	Actual	Budget	Variance	Standard	Control
Operating Income	400	400	0	400	✓

2.2. Income Statement

3.1. Income Statement

Particulars	Actual	Budget	Variance	Standard	Control
Sales	1000	1000	0	1000	✓
Less: Variable Costs	(400)	(400)	0	(400)	✓
Contribution Margin	600	600	0	600	✓
Less: Fixed Costs	(200)	(200)	0	(200)	✓
Operating Income	400	400	0	400	✓

1. Problem: BPOV, CONTINUED: The partial income statement for 2014

1. Statement of income for 2014 (in thousands)

Revenue	100,000	100,000	100,000	100,000
Cost of sales	(40,000)	(40,000)	(40,000)	(40,000)
Gross profit	60,000	60,000	60,000	60,000
Operating expenses	(20,000)	(20,000)	(20,000)	(20,000)
Operating income	40,000	40,000	40,000	40,000
Other income	(5,000)	(5,000)	(5,000)	(5,000)
Income before taxes	35,000	35,000	35,000	35,000
Taxes	(10,000)	(10,000)	(10,000)	(10,000)
Net income	25,000	25,000	25,000	25,000

2. Statement of income for 2015 (in thousands)

Revenue	100,000	100,000	100,000	100,000
Cost of sales	(40,000)	(40,000)	(40,000)	(40,000)
Gross profit	60,000	60,000	60,000	60,000
Operating expenses	(20,000)	(20,000)	(20,000)	(20,000)
Operating income	40,000	40,000	40,000	40,000
Other income	(5,000)	(5,000)	(5,000)	(5,000)
Income before taxes	35,000	35,000	35,000	35,000
Taxes	(10,000)	(10,000)	(10,000)	(10,000)
Net income	25,000	25,000	25,000	25,000

Notes: 1. The company's tax rate is 28%. 2. The company's operating expenses are 20% of revenue. 3. The company's other income is 5% of revenue. 4. The company's net income is 25% of revenue.

3. Income Statement

Revenue	100,000	100,000	100,000	100,000
Cost of sales	(40,000)	(40,000)	(40,000)	(40,000)
Gross profit	60,000	60,000	60,000	60,000
Operating expenses	(20,000)	(20,000)	(20,000)	(20,000)
Operating income	40,000	40,000	40,000	40,000
Other income	(5,000)	(5,000)	(5,000)	(5,000)
Income before taxes	35,000	35,000	35,000	35,000
Taxes	(10,000)	(10,000)	(10,000)	(10,000)
Net income	25,000	25,000	25,000	25,000

Notes: 1. The company's tax rate is 28%. 2. The company's operating expenses are 20% of revenue. 3. The company's other income is 5% of revenue. 4. The company's net income is 25% of revenue.

4. Income Statement

Revenue	100,000	100,000	100,000	100,000
Cost of sales	(40,000)	(40,000)	(40,000)	(40,000)
Gross profit	60,000	60,000	60,000	60,000
Operating expenses	(20,000)	(20,000)	(20,000)	(20,000)
Operating income	40,000	40,000	40,000	40,000
Other income	(5,000)	(5,000)	(5,000)	(5,000)
Income before taxes	35,000	35,000	35,000	35,000
Taxes	(10,000)	(10,000)	(10,000)	(10,000)
Net income	25,000	25,000	25,000	25,000

Notes: 1. The company's tax rate is 28%. 2. The company's operating expenses are 20% of revenue. 3. The company's other income is 5% of revenue. 4. The company's net income is 25% of revenue.

5. Income Statement

Revenue	100,000	100,000	100,000	100,000
Cost of sales	(40,000)	(40,000)	(40,000)	(40,000)
Gross profit	60,000	60,000	60,000	60,000
Operating expenses	(20,000)	(20,000)	(20,000)	(20,000)
Operating income	40,000	40,000	40,000	40,000
Other income	(5,000)	(5,000)	(5,000)	(5,000)
Income before taxes	35,000	35,000	35,000	35,000
Taxes	(10,000)	(10,000)	(10,000)	(10,000)
Net income	25,000	25,000	25,000	25,000

Notes: 1. The company's tax rate is 28%. 2. The company's operating expenses are 20% of revenue. 3. The company's other income is 5% of revenue. 4. The company's net income is 25% of revenue.

STATE OF NEW YORK

Department of Health

Salaries	1,000,000	1,000,000	1,000,000
Travel	50,000	50,000	50,000
Printing	10,000	10,000	10,000
Telephone	20,000	20,000	20,000
Postage	15,000	15,000	15,000
Supplies	100,000	100,000	100,000
Repairs	50,000	50,000	50,000
Interest	100,000	100,000	100,000
Other	50,000	50,000	50,000
Total	1,495,000	1,495,000	1,495,000

Department of Education

Salaries	1,000,000	1,000,000	1,000,000
Travel	50,000	50,000	50,000
Printing	10,000	10,000	10,000
Telephone	20,000	20,000	20,000
Postage	15,000	15,000	15,000
Supplies	100,000	100,000	100,000
Repairs	50,000	50,000	50,000
Interest	100,000	100,000	100,000
Other	50,000	50,000	50,000
Total	1,495,000	1,495,000	1,495,000

Department of Social Services

Salaries	1,000,000	1,000,000	1,000,000
Travel	50,000	50,000	50,000
Printing	10,000	10,000	10,000
Telephone	20,000	20,000	20,000
Postage	15,000	15,000	15,000
Supplies	100,000	100,000	100,000
Repairs	50,000	50,000	50,000
Interest	100,000	100,000	100,000
Other	50,000	50,000	50,000
Total	1,495,000	1,495,000	1,495,000

Department of Environmental Conservation

Salaries	1,000,000	1,000,000	1,000,000
Travel	50,000	50,000	50,000
Printing	10,000	10,000	10,000
Telephone	20,000	20,000	20,000
Postage	15,000	15,000	15,000
Supplies	100,000	100,000	100,000
Repairs	50,000	50,000	50,000
Interest	100,000	100,000	100,000
Other	50,000	50,000	50,000
Total	1,495,000	1,495,000	1,495,000

Department of Labor

Salaries	1,000,000	1,000,000	1,000,000
Travel	50,000	50,000	50,000
Printing	10,000	10,000	10,000
Telephone	20,000	20,000	20,000
Postage	15,000	15,000	15,000
Supplies	100,000	100,000	100,000
Repairs	50,000	50,000	50,000
Interest	100,000	100,000	100,000
Other	50,000	50,000	50,000
Total	1,495,000	1,495,000	1,495,000

Department of Taxation and Finance

Salaries	1,000,000	1,000,000	1,000,000
Travel	50,000	50,000	50,000
Printing	10,000	10,000	10,000
Telephone	20,000	20,000	20,000
Postage	15,000	15,000	15,000
Supplies	100,000	100,000	100,000
Repairs	50,000	50,000	50,000
Interest	100,000	100,000	100,000
Other	50,000	50,000	50,000
Total	1,495,000	1,495,000	1,495,000

Department of Transportation

Salaries	1,000,000	1,000,000	1,000,000
Travel	50,000	50,000	50,000
Printing	10,000	10,000	10,000
Telephone	20,000	20,000	20,000
Postage	15,000	15,000	15,000
Supplies	100,000	100,000	100,000
Repairs	50,000	50,000	50,000
Interest	100,000	100,000	100,000
Other	50,000	50,000	50,000
Total	1,495,000	1,495,000	1,495,000

1. **REVENUE FROM OPERATIONS**

Operating revenue	100	100	100	100	100	100
Operating expenses	(20)	(20)	(20)	(20)	(20)	(20)
Operating income	80	80	80	80	80	80
Other income	10	10	10	10	10	10
Other expenses	(5)	(5)	(5)	(5)	(5)	(5)
Income before taxes	85	85	85	85	85	85
Taxes	(15)	(15)	(15)	(15)	(15)	(15)
Income after taxes	70	70	70	70	70	70
Dividends	(10)	(10)	(10)	(10)	(10)	(10)
Retained earnings	60	60	60	60	60	60
Net income	60	60	60	60	60	60

2. **OPERATING EXPENSES**

Operating expenses	20	20	20	20	20	20
Other expenses	5	5	5	5	5	5
Taxes	15	15	15	15	15	15
Dividends	10	10	10	10	10	10
Retained earnings	60	60	60	60	60	60
Net income	60	60	60	60	60	60

3. **OPERATING INCOME**

Operating income	80	80	80	80	80	80
Other income	10	10	10	10	10	10
Other expenses	(5)	(5)	(5)	(5)	(5)	(5)
Income before taxes	85	85	85	85	85	85
Taxes	(15)	(15)	(15)	(15)	(15)	(15)
Income after taxes	70	70	70	70	70	70
Dividends	(10)	(10)	(10)	(10)	(10)	(10)
Retained earnings	60	60	60	60	60	60
Net income	60	60	60	60	60	60

4. **OPERATING EXPENSES**

Operating expenses	20	20	20	20	20	20
Other expenses	5	5	5	5	5	5
Taxes	15	15	15	15	15	15
Dividends	10	10	10	10	10	10
Retained earnings	60	60	60	60	60	60
Net income	60	60	60	60	60	60

5. **OPERATING INCOME**

Operating income	80	80	80	80	80	80
Other income	10	10	10	10	10	10
Other expenses	(5)	(5)	(5)	(5)	(5)	(5)
Income before taxes	85	85	85	85	85	85
Taxes	(15)	(15)	(15)	(15)	(15)	(15)
Income after taxes	70	70	70	70	70	70
Dividends	(10)	(10)	(10)	(10)	(10)	(10)
Retained earnings	60	60	60	60	60	60
Net income	60	60	60	60	60	60

1. GENERAL INFORMATION

A. General Information

1. Name of the project	2. Location	3. Date
4. Objectives	5. Beneficiaries	6. Duration
7. Budget	8. Status	9. Contact person
10. Other relevant information		

B. Description

1. Description of the project	2. Justification	3. Expected results
4. Impact	5. Sustainability	6. Risk management
7. Monitoring and evaluation	8. Reporting	9. Other
10. Other relevant information		

C. Budget

Category	Item	Unit	Quantity	Unit Price	Total
1. Personnel	1.1. Salaries	Person	10	1000	10000
	1.2. Allowances	Person	10	500	5000
	1.3. Training	Person	10	200	2000
	1.4. Other	Person	10	100	1000
2. Materials	2.1. Printing	Sheet	1000	10	10000
	2.2. Stationery	Item	1000	5	5000
	2.3. Transport	Person	10	100	1000
	2.4. Other	Item	10	100	1000
3. Other	3.1. Travel	Person	10	100	1000
	3.2. Accommodation	Person	10	100	1000
	3.3. Food	Person	10	100	1000
	3.4. Other	Person	10	100	1000
Total					30000

D. Annex

Annex 1: List of beneficiaries and their contact information.

Name	Address	Phone	Gender	Age	Occupation	Education	Other	
1. [Name]	[Address]	[Phone]	[Gender]	[Age]	[Occupation]	[Education]	[Other]	
2. [Name]	[Address]	[Phone]	[Gender]	[Age]	[Occupation]	[Education]	[Other]	
3. [Name]	[Address]	[Phone]	[Gender]	[Age]	[Occupation]	[Education]	[Other]	
4. [Name]	[Address]	[Phone]	[Gender]	[Age]	[Occupation]	[Education]	[Other]	
5. [Name]	[Address]	[Phone]	[Gender]	[Age]	[Occupation]	[Education]	[Other]	
6. [Name]	[Address]	[Phone]	[Gender]	[Age]	[Occupation]	[Education]	[Other]	
7. [Name]	[Address]	[Phone]	[Gender]	[Age]	[Occupation]	[Education]	[Other]	
8. [Name]	[Address]	[Phone]	[Gender]	[Age]	[Occupation]	[Education]	[Other]	
9. [Name]	[Address]	[Phone]	[Gender]	[Age]	[Occupation]	[Education]	[Other]	
10. [Name]	[Address]	[Phone]	[Gender]	[Age]	[Occupation]	[Education]	[Other]	
Total							10	

Annex 2: List of activities and their duration.

E. Monitoring and Evaluation

Annex 3: List of indicators and their measurement methods.

Indicator	Measurement Method	Frequency	Responsible
1. [Indicator]	[Method]	[Frequency]	[Responsible]
2. [Indicator]	[Method]	[Frequency]	[Responsible]
3. [Indicator]	[Method]	[Frequency]	[Responsible]
4. [Indicator]	[Method]	[Frequency]	[Responsible]
5. [Indicator]	[Method]	[Frequency]	[Responsible]
6. [Indicator]	[Method]	[Frequency]	[Responsible]
7. [Indicator]	[Method]	[Frequency]	[Responsible]
8. [Indicator]	[Method]	[Frequency]	[Responsible]
9. [Indicator]	[Method]	[Frequency]	[Responsible]
10. [Indicator]	[Method]	[Frequency]	[Responsible]
Total			

1992-1993 BUDGET STATEMENT - Financial Administration

Account	1992	1993	Change	% Change
1000 - Administration	1,200,000	1,300,000	100,000	8.3%
1001 - Personnel	800,000	850,000	50,000	6.2%
1002 - Materials	100,000	120,000	20,000	20.0%
1003 - Travel	50,000	60,000	10,000	20.0%
1004 - Printing	30,000	40,000	10,000	33.3%
1005 - Telephone	20,000	25,000	5,000	25.0%
1006 - Postage	10,000	12,000	2,000	20.0%
1007 - Reproduction	10,000	12,000	2,000	20.0%
1008 - Office Supplies	10,000	12,000	2,000	20.0%
1009 - Miscellaneous	10,000	12,000	2,000	20.0%
Total	1,200,000	1,300,000	100,000	8.3%

Account	1992	1993	Change	% Change
2000 - Administration	1,500,000	1,600,000	100,000	6.7%
2001 - Personnel	1,000,000	1,100,000	100,000	10.0%
2002 - Materials	150,000	180,000	30,000	20.0%
2003 - Travel	75,000	90,000	15,000	20.0%
2004 - Printing	40,000	50,000	10,000	25.0%
2005 - Telephone	25,000	30,000	5,000	20.0%
2006 - Postage	12,500	15,000	2,500	20.0%
2007 - Reproduction	12,500	15,000	2,500	20.0%
2008 - Office Supplies	12,500	15,000	2,500	20.0%
2009 - Miscellaneous	12,500	15,000	2,500	20.0%
Total	1,500,000	1,600,000	100,000	6.7%

1. **Income Statement**

Account	2019	2018
Revenue	100,000	95,000
Cost of Goods Sold	(40,000)	(38,000)
Gross Profit	60,000	57,000
Selling Expenses	(10,000)	(9,000)
Administrative Expenses	(15,000)	(14,000)
Depreciation	(5,000)	(4,000)
Interest Expense	(3,000)	(2,000)
Income Tax Expense	(8,000)	(7,000)
Net Income	19,000	18,000

Income Statement for 2019 and 2018. The data is presented in thousands of dollars. The 2019 net income is \$19,000, compared to \$18,000 in 2018.

2. **Balance Sheet**

Assets

Liabilities and Equity

Account	2019	2018
Cash	10,000	12,000
Accounts Receivable	20,000	18,000
Inventory	15,000	14,000
Property, Plant, and Equipment	50,000	48,000
Accumulated Depreciation	(10,000)	(10,000)
Total Assets	105,000	102,000
Accounts Payable	15,000	14,000
Long-Term Debt	30,000	28,000
Common Stock	40,000	40,000
Retained Earnings	20,000	20,000
Total Liabilities and Equity	105,000	102,000

Balance Sheet for 2019 and 2018. Total assets and total liabilities and equity are \$105,000 and \$102,000, respectively.

Account	2019	2018
Accounts Receivable	20,000	18,000
Inventory	15,000	14,000
Prepaid Expenses	5,000	4,000
Accounts Payable	15,000	14,000
Long-Term Debt	30,000	28,000
Common Stock	40,000	40,000
Retained Earnings	20,000	20,000
Total	105,000	102,000

3. **Statement of Cash Flows**

Account	2019	2018
Operating Activities	15,000	14,000
Investing Activities	(5,000)	(4,000)
Financing Activities	(1,000)	(2,000)
Net Change in Cash	9,000	8,000

Statement of Cash Flows for 2019 and 2018. Net change in cash is \$9,000 for 2019 and \$8,000 for 2018.

Account	2019	2018
Accounts Receivable	20,000	18,000
Inventory	15,000	14,000
Prepaid Expenses	5,000	4,000
Accounts Payable	15,000	14,000
Long-Term Debt	30,000	28,000
Common Stock	40,000	40,000
Retained Earnings	20,000	20,000
Total	105,000	102,000

4. **Statement of Retained Earnings**

Account	2019	2018
Retained Earnings, 1/1/19	20,000	20,000
Net Income	19,000	18,000
Dividends Paid	(10,000)	(10,000)
Retained Earnings, 12/31/19	29,000	28,000

Statement of Retained Earnings for 2019 and 2018. Retained earnings at the end of 2019 is \$29,000.

115. Kalkulation der Fertigungskosten

115.1 Fertigungskosten	1.000	1.000	1.000	1.000
115.2 Fertigungskosten	1.000	1.000	1.000	1.000
115.3 Fertigungskosten	1.000	1.000	1.000	1.000
115.4 Fertigungskosten				143,00

116. Kalkulation der Fertigungskosten

Posten	Einheit	Preis	Menge	Wert
Material	kg	1,00	100	100,00
Arbeitslohn	h	10,00	10	100,00
Material	kg	1,00	100	100,00
Arbeitslohn	h	10,00	10	100,00
Material	kg	1,00	100	100,00
Arbeitslohn	h	10,00	10	100,00
Material	kg	1,00	100	100,00
Arbeitslohn	h	10,00	10	100,00
Material	kg	1,00	100	100,00
Arbeitslohn	h	10,00	10	100,00
Summe				1.430,00

117. Kalkulation der Fertigungskosten

117.1 Fertigungskosten	1.000	1.000	1.000
117.2 Fertigungskosten	1.000	1.000	1.000
117.3 Fertigungskosten	1.000	1.000	1.000
117.4 Fertigungskosten			38,00

118. Kalkulation der Fertigungskosten

Posten	Einheit	Preis	Menge	Wert
Material	kg	1,00	100	100,00
Arbeitslohn	h	10,00	10	100,00
Material	kg	1,00	100	100,00
Arbeitslohn	h	10,00	10	100,00
Material	kg	1,00	100	100,00
Arbeitslohn	h	10,00	10	100,00
Material	kg	1,00	100	100,00
Arbeitslohn	h	10,00	10	100,00
Material	kg	1,00	100	100,00
Arbeitslohn	h	10,00	10	100,00
Material	kg	1,00	100	100,00
Arbeitslohn	h	10,00	10	100,00
Summe				96,00

119. Kalkulation der Fertigungskosten

119.1 Fertigungskosten	1.000	1.000	1.000
119.2 Fertigungskosten	1.000	1.000	1.000
119.3 Fertigungskosten	1.000	1.000	1.000
119.4 Fertigungskosten	1.000	1.000	1.000
119.5 Fertigungskosten	1.000	1.000	1.000
119.6 Fertigungskosten			4512,00

122) **Produktion eines Produktes** (Menge 200 Stück)

Produktionsfaktor	Einheit	Preis	Produktionsfaktor	Einheit	Preis
Arbeitskraft	1000 h	10 €	Arbeitskraft	1000 h	10 €
Material	1000 kg	10 €	Material	1000 kg	10 €
Produkt	200 Stück	100 €	Produkt	200 Stück	100 €
Produktionsfunktion					
$Q = 0,001 \cdot L^{0,5} \cdot M^{0,5}$					
Gesamtwert $Q = 200$ Stück = 20.000 €					

123) **Produktion zweier Produkte**

Produktionsfaktor	Einheit	Preis	Produktionsfaktor	Einheit	Preis
Arbeitskraft	1000 h	10 €	Arbeitskraft	1000 h	10 €
Material	1000 kg	10 €	Material	1000 kg	10 €
Produkt 1	1000 Stück	10 €	Produkt 1	1000 Stück	10 €
Produkt 2	1000 Stück	10 €	Produkt 2	1000 Stück	10 €
Produktionsfunktion					
$Q_1 = 0,001 \cdot L^{0,5} \cdot M^{0,5}$					
$Q_2 = 0,001 \cdot L^{0,5} \cdot M^{0,5}$					
Gesamtwert $Q_1 = 1000$ Stück = 10.000 €					

$$\text{GK} = 2000 - \left[\frac{500000}{100} \right] = 1500$$

Account Name	Debit	Credit	Balance
Bank	1000		1000
Accounts Payable		500	500
Accounts Receivable		1000	1000
Inventory	500		500
Equity		1500	1500
Total	1500	1500	1500