

**SAGAY WATER DISTRICT**  
**Sagay City, Negros Occidental**

**Budget for 2015 vs. Actual Expenses**

Acct	Particulars	Budget for the Year 2015	2015 Monthly Budget
701	Salaries - Regular	P <u>5,639,193.30</u>	<u>469,932.78</u>
	Administrative	3,062,502.30	255,208.53
	Production & Maintenance	2,576,691.00	214,724.25
	Commercial	<u>3,065,806.00</u>	<u>255,483.83</u>
	Div. Chief	658,472.00	54,872.67
	CSA-C	2,407,334.00	200,611.17
702	Salaries - Casual	<u>3,084,906.00</u>	<u>257,075.50</u>
	Administrative	223,600.00	18,633.33
	Production & Maintenance	2,094,722.00	174,560.17
	Commercial	766,584.00	63,882.00
		<u>9,059,049.00</u>	<u>934,408.33</u>
707	PERA	1,272,000.00	106,000.00
710	RA	162,000.00	13,500.00
711	TA	162,000.00	13,500.00
712	Clothing Allowance	265,000.00	265,000.00
714	Year End Bonus	761,149.00	
719	Other Bonuses & Allowances	4,381,300.00	365,108.33
721	Life & Ret. Insurance Contribution	1,058,000.00	88,166.67
722	Pag-Ibig Contribution	65,000.00	5,416.67
723	PhilHealth Contribution	117,600.00	9,800.00
724	ECC Contribution	85,000.00	7,083.33
734	Retirement Benefit	300,000.00	25,000.00
737	V/L & S/L-Regular	430,000.00	35,833.33
738	Overtime & Holiday	<u>569,573.00</u>	<u>47,464.42</u>
	Administrative	35,760.00	2,980.00
	Production & Maintenance	467,148.00	38,929.00
	Commercial	66,665.00	5,555.42
750	Honorarium	951,168.00	79,264.00
751	Office Supplies	<u>482,000.00</u>	<u>40,166.67</u>
	Administrative	352,000.00	29,333.33
	Commercial	130,000.00	10,833.33
757	Fuel Oil & Lubricants	782,500.00	65,208.33
766	Traveling Expenses	275,000.00	22,916.67
767	Training Expenses	275,000.00	22,916.67
768	Water	20,000.00	1,666.67
769	Electricity	<u>16,988,900.00</u>	<u>1,415,741.67</u>
	Administrative	430,100.00	35,841.67
	Production & Maintenance	16,558,800.00	1,379,900.00
772	Postage & Delivery	20,000.00	1,666.67
765	Other Supply Expense	770,000.00	64,166.67
662	Discount-S/C	96,000.00	8,000.00

773	Telephone Landline	120,000.00	10,000.00
775	Internet		
776	Cable	6,000.00	500.00
778	Advertising	10,000.00	833.33
779	Taxes Duties & Licenses	1,100,000.00	91,666.67
781	Insurance	94,000.00	7,833.33
782	Representation	250,000.00	20,833.33
795	Extraordinary & Misc. Exp.	264,000.00	22,000.00
796	Membership Fee	220,000.00	18,333.33
901	Doubtful Account	200,000.00	16,666.67
792-09	Purchased Water	372,000.00	31,000.00
792-09	Chemicals & Filtering Materials	662,200.00	55,183.33
841	Donations		
843	Auditing	90,000.00	7,500.00
849	Other Professional fees	50,000.00	4,166.67
845	General/Janitorial Services	<b>84,000.00</b>	<b>84,000.00</b>
	Admin	84,000.00	7,000.00
	Commercial		
989	Other Maint. & Operation Exp.	500,000.00	41,666.67
989-01	Freight & Handling	30,000.00	2,500.00

**MAINTENANCE EXPENSES**

804	Repair & Maint. Bldg & Structure	<b>400,000.00</b>	<b>33,333.33</b>
	Admin	100,000.00	8,333.33
	Production	300,000.00	25,000.00
814	Repair & Maint.- Land Trans. & Equipt.	210,000.00	17,500.00
825	Repair & Maint.-Other Mach. & Equipt (Plant)	200,000.00	16,666.67
803-09	Repair & Maint. Trans. & Dist Mains	1,000,000.00	83,333.33
807	Repair & Maint.-Office Equipt.	50,000.00	4,166.67
		1,460,000.00	121,666.67
<b>Total Operation &amp; Maintenance Expt</b>		<b>P 47,991,295.30</b>	<b>4,255,762.19</b>

**DEPRECIATION EXPENSES**

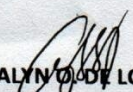
		<b>4,600,000.00</b>	<b>383,333.33</b>
925	Depreciation-Other Machinery & Equipt.	1,135,193.00	94,599.42
914	Depreciation-Transportation Equipt.	157,940.00	13,161.67
907	Depreciation-Office Equipt.	236,910.00	19,742.50
903	Depreciation-Plant (UPIS)	2,946,567.00	245,547.25
904	Depreciation-Building & Other Structures	123,390.00	10,282.50

**FINANCIAL EXPENSES**

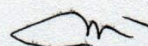
996	Interest Expenses	72,972.49	6,081.04
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<b>TOTAL EXPENSES</b>		<b>P 52,664,267.79</b>	<b>4,645,176.57</b>
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