

SAGAY WATER DISTRICT
Sagay City, Negros Occidental

Budget for 2013 vs. Actual Expenses

Acct	Particulars	Budget for the Year 2013	For the month ended September 2013 (Actual Expense)	Variance
701	Salaries - Regular	P <u>9,020,744.00</u>	P <u>4,761,650.75</u>	P <u>4,259,093.25</u>
	Administrative	2,937,117.00	1,914,358.50	1,022,758.50
	Production & Maintenance	3,031,808.00	1,514,514.25	1,517,293.75
	Commercial	<u>3,051,819.00</u>	<u>1,332,778.00</u>	<u>1,719,041.00</u>
	Div. Chief	651,307.00		
	CSA-C	2,400,512.00		
702	Salaries - Casual	<u>1,987,316.00</u>	<u>1,088,584.00</u>	<u>898,732.00</u>
	Administrative	111,917.00	70,200.00	41,717.00
	Production & Maintenance	1,512,855.00	824,788.00	688,067.00
	Commercial	362,544.00	193,596.00	168,948.00
707	PERA	1,080,000.00	768,000.00	312,000.00
710	RA	174,000.00	121,500.00	52,500.00
711	TA	174,000.00	121,500.00	52,500.00
712	Clothing Allowance	225,000.00	215,000.00	10,000.00
714	Year End Bonus	883,885.00	0.00	883,885.00
719	Other Bonuses & Allowances	3,037,500.00	1,414,682.00	1,622,818.00
721	Life & Ret. Insurance Contribution	1,200,927.00	661,292.28	539,634.72
722	Pag-Ibig Contribution	65,000.00	38,400.00	26,600.00
723	PhilHealth Contribution	90,000.00	69,500.00	20,500.00
724	ECC Contribution	88,000.00	33,821.44	54,178.56
734	Retirement Benefit	300,000.00	225,000.00	75,000.00
737	V/L & S/L-Regular	300,000.00	371,617.75	(71,617.75)
738	Overtime & Holiday	<u>449,799.88</u>	<u>336,375.91</u>	<u>113,423.97</u>
	Administrative	15,000.00	5,017.94	9,982.06
	Production & Maintenance	368,324.88	299,296.44	69,028.44
	Commercial	66,475.00	32,061.53	34,413.47
750	Honorarium	578,640.00	288,391.81	290,248.19
751	Office Supplies	<u>430,000.00</u>	<u>315,406.21</u>	<u>114,593.79</u>
	Administrative	300,000.00		
	Commercial	130,000.00		

757	Fuel Oil & Lubricants	626,000.00	404,262.92	221,737.08
766	Traveling Expenses	250,000.00	133,959.72	116,040.28
767	Training Expenses	250,000.00	8,086.00	241,914.00
768	Water	20,000.00	6,286.05	13,713.95
769	Electricity	12,685,800.00	11,218,122.81	1,467,677.19
	Administrative	300,000.00	240,247.67	59,752.33
	Production & Maintenance	12,385,800.00	10,977,875.14	1,407,924.86
772	Postage & Delivery	20,000.00	2,455.00	17,545.00
765	Other Supply Expense	700,000.00	190,340.00	509,660.00
662	Discount-S/C	96,000.00	54,253.96	41,746.04
773	Telephone Landline	84,000.00	67,951.40	16,048.60
775	Internet	12,000.00	8,891.09	3,108.91
776	Cable	6,000.00	4,500.00	1,500.00
778	Advertising	10,000.00	0.00	10,000.00
779	Taxes Duties & Licenses	980,000.00	742,812.88	237,187.12
781	Insurance	91,500.00	48,603.72	42,896.28
782	Representation	150,000.00	41,341.19	108,658.81
795	Extraordinary & Misc. Exp.	264,000.00	83,304.72	180,695.28
796	Membership Fee	220,000.00	152,243.00	67,757.00
901	Doubtful Account	200,000.00	0.00	200,000.00
792-09	Purchased Water	283,320.00	233,165.60	50,154.40
792-09	Chemicals & Filtering Materials	662,200.00	381,300.00	280,900.00
841	Donations	0.00	500.00	(500.00)
843	Auditing	90,000.00	0.00	90,000.00
849	Other Professional fees	50,000.00	27,500.00	22,500.00
845	General/Janitorial Services	266,440.00	118,455.30	147,984.70
	Admin	85,000.00		
	Commercial	181,440.00		
989	Other Maint. & Operation Exp.	500,000.00	394,728.97	105,271.03
989-01	Freight & Handling	30,000.00	4,932.80	25,067.20
		<u>38,632,071.88</u>	<u>25,158,719.28</u>	<u>13,473,352.60</u>

MAINTENANCE EXPENSES

804	Repair & Maint. Bldg & Structure	200,000.00	2,095.00	197,905.00
	Admin	100,000.00		
	Production	100,000.00		
814	Repair & Maint.- Land Trans. & Equipt.	200,000.00	219,347.54	(19,347.54)
825	Repair & Maint.-Other Mach. & Equipt (Plant)	100,000.00	121,336.00	(21,336.00)
803-09	Repair & Maint. Trans. & Dist Mains	1,500,000.00	1,707,669.07	(207,669.07)
807	Repair & Maint.-Office Equipt.	50,000.00	38,090.00	11,910.00
		<u>2,050,000.00</u>	<u>2,088,537.61</u>	<u>(38,537.61)</u>
	Total Operation & Maintenance Expense	P 40,682,071.88	27,247,256.89	13,434,814.99

DEPRECIATION EXPENSES

		<u>3,960,000.00</u>	<u>3,408,857.85</u>	<u>551,142.15</u>
925	Depreciation-Other Machinery & Equipt.	850,000.00	752,360.19	97,639.81
914	Depreciation-Transportation Equipt.	180,000.00	145,358.45	34,641.55
907	Depreciation-Office Equipt.	300,000.00	159,643.34	140,356.66
903	Depreciation-Plant (UPIS)	2,500,000.00	2,272,588.91	227,411.09
904	Depreciation-Building & Other Structures	130,000.00	78,906.96	51,093.04

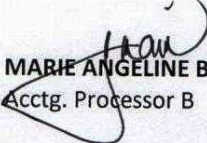
FINANCIAL EXPENSES

996	Interest Expenses	215,620.30	162,957.45	52,662.85
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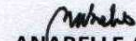
TOTAL EXPENSES

P	<u>44,857,692.18</u>	<u>30,819,072.19</u>	<u>14,038,619.99</u>
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