NUMANCIA WATER DISTRICT
COMPARATIVE OPERATING & MAINTENANCE EXPENSES BUDGET
For the Calendar Year 2016

Acct. No.		ACCOUNT TITLE	2015 ACTUAL	% TO TOTAL	2016 BUDGET	QUARTERLY BUDGETS FIRST	SECOND	THIRD	FOURTH	VARIANCE AMOUNT Inc/(Dec)	PERCENTAGE Inc/(Dec)	REMARKS
		Production Division										
803	00	Repairs & Maintenance - Plant (UPIS)	706,172.76	100.00%	776,790.04	194,197.51	194,197.51	194,197.51	194,197.51	70,617.28	9.09%	
	04	Maintenance of Wells	6,700.00	0.95%	7,370.00	1,842.50	1,842.50	1,842.50	1,842.50	670.00	9.09%	
	05	Maintenance of Supply Mains	83,182.76	11.78%	91,501.04	22,875.26	22,875.26	22,875.26	22,875.26	8,318.28	9.09%	
	07	Maintenance of Other Pumping Plant	-	0.00%	-	-	-	-	-	-	#DIV/0!	
	10	Maintenance of Fire Mains	-	0.00%	-	-	-	-	-	-	#DIV/0!	
	11	Maintenance of Motor Vehicles	69,430.00	9.83%	76,373.00	19,093.25	19,093.25	19,093.25	19,093.25	6,943.00	9.09%	
	12	Maintenance of Meters	86,785.00	12.29%	95,463.50	23,865.88	23,865.88	23,865.88	23,865.88	8,678.50	9.09%	
	13	Maintenance of Meter Installation	17,160.00	2.43%	18,876.00	4,719.00	4,719.00	4,719.00	4,719.00	1,716.00	9.09%	
	14	Maintenance of Hydrants	2,480.00	0.35%	2,728.00	682.00	682.00	682.00	682.00	248.00	9.09%	
	15	Maintenance of Other Transmission & Distribution Main	64,533.00	9.14%	70,986.30	17,746.58	17,746.58	17,746.58	17,746.58	6,453.30	9.09%	
	16	Maintenance of Other Plants	3,362.00	0.48%	3,698.20	924.55	924.55	924.55	924.55	336.20	9.09%	
	17	Maintenance of Services	372,540.00	52.75%	409,794.00	102,448.50	102,448.50	102,448.50	102,448.50	37,254.00	9.09%	
		Subtotal	**706,172.76**	100.00%	**776,790.04**	**194,197.51**	**194,197.51**	**194,197.51**	**194,197.51**	70,617.28	9.09%	
803	09	Maintenance of Transmission & Distribution Mains	132,458.00	100.00%	145,703.80	36,425.95	36,425.95	36,425.95	36,425.95	13,245.80	9.09%	
		Subtotal	**132,458.00**	100.00%	**145,703.80**	**36,425.95**	**36,425.95**	**36,425.95**	**36,425.95**	13,245.80	9.09%	
		Pumping Expenses -										
792	00	Generation, Transmission & Distribution Exp.	4,403,108.56	100.00%	6,093,819.42	1,523,454.85	1,523,454.85	1,523,454.85	1,523,454.85	1,690,710.86	27.74%	
	01	Source of Supply - Misc. Exp.	-	0.00%	-	-	-	-	-	-	#DIV/0!	
	02	Purchased Water	4,403,108.56	100.00%	4,843,419.42	1,210,854.85	1,210,854.85	1,210,854.85	1,210,854.85	440,310.86	9.09%	
	04	Power Production Labor Exp.	-	0.00%	626,400.00	156,600.00	156,600.00	156,600.00	156,600.00	626,400.00	100.00%	
	05	Fuel for Power Production	-	0.00%	-	-	-	-	-	-	#DIV/0!	
	06	Pumping Operations Expenses	-	0.00%	-	-	-	-	-	-	#DIV/0!	
	07	Power/Fuel Purchased for Pumping	-	0.00%	624,000.00	156,000.00	156,000.00	156,000.00	156,000.00	624,000.00	100.00%	
		Subtotal	**4,403,108.56**	100.00%	**6,093,819.42**	**1,523,454.85**	**1,523,454.85**	**1,523,454.85**	**1,523,454.85**	1,690,710.86	27.74%	
	09	Chemicals & Filtering & Lab. Supplies Exp.	172,120.00	100.00%	189,332.00	47,333.00	47,333.00	47,333.00	47,333.00	17,212.00	9.09%	
		Subtotal	**172,120.00**	100.00%	**189,332.00**	**47,333.00**	**47,333.00**	**47,333.00**	**47,333.00**	17,212.00	9.09%	
		TOTAL EXPENSES, PRODUCTION DIVISION	**5,413,859.32**	100.00%	**7,205,645.25**	**1,801,411.31**	**1,801,411.31**	**1,801,411.31**	**1,801,411.31**	1,791,785.93	24.87%	
		REPAIR & MAINTENANCE										
802	00	Repairs & Maintenance - Land Improvements	-	0.00%	-	-	-	-	-	-	#DIV/0!	
804	00	Repairs & Maintenance - Bldgs. & Other Struct.	-	0.00%	200,000.00	50,000.00	50,000.00	50,000.00	50,000.00	200,000.00	100.00%	
	01	Repairs & Maintenance - Source of Supply Plant	-	0.00%	-	-	-	-	-	-	#DIV/0!	
		Structures & Improvement										
	02	Repairs & Maintenance - Pumping Plants	-	0.00%	-	-	-	-	-	-	#DIV/0!	
		Structures & Improvements										
	04	Repairs & Maintenance - Transmission & Distribution	-	0.00%	-	-	-	-	-	-	#DIV/0!	
		Structures & Improvements										
	05	Repairs & Maintenance - General Admin.	-	0.00%	200,000.00	50,000.00	50,000.00	50,000.00	50,000.00	200,000.00	100.00%	
		Structures & Improvements										

NUMANCIA WATER DISTRICT
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For the Calendar Year 2016

Acct. No.		ACCOUNT TITLE	2015 ACTUAL	% TO TOTAL	2016 BUDGET	QUARTERLY BUDGETS FIRST	SECOND	THIRD	FOURTH	VARIANCE AMOUNT Inc/(Dec)	PERCENTAGE Inc/(Dec)	REMARKS
807	00	Repairs & Maintenance - Office Equipment	11,051.24	18.65%	12,156.36	3,039.09	3,039.09	3,039.09	3,039.09	1,105.12	9.09%	
	01	IT Equip. Maintenance	11,051.24	18.65%	12,156.36	3,039.09	3,039.09	3,039.09	3,039.09	1,105.12	9.09%	
	02	Other Repair & Maint.	-	0.00%	-	-	-	-	-	-	#DIV/0!	
814	00	Repairs & Maintenance - Land Transport Equip't	18,197.50	30.71%	20,017.25	5,004.31	5,004.31	5,004.31	5,004.31	1,819.75	9.09%	
817	00	Repairs & Maintenance - Construction Equip't	-	0.00%	-	-	-	-	-	-	#DIV/0!	
825	00	Repairs & Maintenance - Other Mach. & Equip't	48,197.50	81.35%	53,017.25	13,254.31	13,254.31	13,254.31	13,254.31	4,819.75	9.09%	
	01	Repairs & Maintenance - Power Production Equip't	-	0.00%	-	-	-	-	-	-	#DIV/0!	
	02	Repairs & Maintenance - Pumping Station	-	0.00%	-	-	-	-	-	-	#DIV/0!	
	05	Repairs & Maintenance - Communication Equip't	-	0.00%	-	-	-	-	-	-	#DIV/0!	
	06	Repairs & Maintenance - Power Operated Equip't	-	0.00%	-	-	-	-	-	-	#DIV/0!	
	07	Repairs & Maintenance - Tools, Shop, Garage Equip't	48,197.50	81.35%	53,017.25	13,254.31	13,254.31	13,254.31	13,254.31	4,819.75	9.09%	
826	00	Repairs & Maintenance - Funiture & Fixture	-	0.00%	-	-	-	-	-	-	#DIV/0!	
		TOTAL MAINT. EXPENSES	**59,248.74**	100.00%	**265,173.61**	**124,336.81**	**124,336.81**	**124,336.81**	**124,336.81**	205,924.87	77.66%	
		PERSONAL SERVICES										
701	00	Salaries & Wages - Regular	2,566,614.18	56.84%	2,388,528.00	597,132.00	597,132.00	597,132.00	597,132.00	(178,086.18)	-7.46%	
	04	Power Production Labor Exp.	178,086.18	3.94%	-	-	-	-	-	(178,086.18)	#DIV/0!	
	05	Pumping Labor Exp.	626,400.00	13.87%	626,400.00	156,600.00	156,600.00	156,600.00	156,600.00	-	0.00%	
	07	Trans. & Dist. Exp. - Maint. Supv.	398,280.00	8.82%	398,280.00	99,570.00	99,570.00	99,570.00	99,570.00	-	0.00%	
	08	Customer Accts. Supv. Accts.	-	0.00%	-	-	-	-	-	-	#DIV/0!	
	09	Meter Reading Exp.	361,944.00	8.02%	361,944.00	90,486.00	90,486.00	90,486.00	90,486.00	-	0.00%	
	10	Customer Acct. Exp. - Customer Records & Collection	361,944.00	8.02%	361,944.00	90,486.00	90,486.00	90,486.00	90,486.00	-	0.00%	
	11	Admin. & Gen. Salaries	639,960.00	14.17%	639,960.00	159,990.00	159,990.00	159,990.00	159,990.00	-	0.00%	
	12	Overtime & Holiday Pay Regular	-	0.00%	-	-	-	-	-	-	#DIV/0!	
706	00	Salaries & Wages - Others	550,963.20	12.20%	739,800.00	184,950.00	184,950.00	184,950.00	184,950.00	188,836.80	25.53%	
	01	Salaries & Wages - Contractual	-	0.00%	-	-	-	-	-	-	#DIV/0!	
	02	Salaries & Wages - Job Order	550,963.20	12.20%	739,800.00	184,950.00	184,950.00	184,950.00	184,950.00	188,836.80	25.53%	
	03	Overtime & Holiday Pay - Others	-	0.00%	-	-	-	-	-	-	#DIV/0!	
707	00	Personnel Economic Relief Allowance (PERA)	312,000.00	6.91%	312,000.00	78,000.00	78,000.00	78,000.00	78,000.00	-	0.00%	
	02	PERA - Admin	168,000.00	3.72%	168,000.00	42,000.00	42,000.00	42,000.00	42,000.00	-	0.00%	
	04	PERA - Operation	96,000.00	2.13%	96,000.00	24,000.00	24,000.00	24,000.00	24,000.00	-	0.00%	
	'05	PERA - Maintainance	48,000.00	1.06%	48,000.00	12,000.00	12,000.00	12,000.00	12,000.00	-	0.00%	
710	00	Representation Allowance	60,000.00	1.33%	60,000.00	15,000.00	15,000.00	15,000.00	15,000.00	-	0.00%	
711	00	Transportation Allowance	60,000.00	1.33%	60,000.00	15,000.00	15,000.00	15,000.00	15,000.00	-	0.00%	
712	00	Clothing & Uniform Allowance	65,000.00	1.44%	65,000.00	16,250.00	16,250.00	16,250.00	16,250.00	-	0.00%	
713	00	Honoraria (Directors' Fees & Remunerations,etc)	103,574.80	2.29%	113,932.28	28,483.07	28,483.07	28,483.07	28,483.07	10,357.48	9.09%	
714	00	Year-end Bonus	-	0.00%	-	-	-	-	-	-	#DIV/0!	
719	00	Other Bonuses & Allowances	130,000.00	2.88%	200,000.00	50,000.00	50,000.00	50,000.00	50,000.00	70,000.00	35.00%	
	01	Hazard Pay	-	0.00%	-	-	-	-	-	-	#DIV/0!	
	02	Cash Gift	70,000.00	1.55%	70,000.00	17,500.00	17,500.00	17,500.00	17,500.00	-	0.00%	
	03	Productivity Incentive Benefits	60,000.00	1.33%	65,000.00	16,250.00	16,250.00	16,250.00	16,250.00	5,000.00	7.69%	
	04	Anniversary Bonus	-	0.00%	65,000.00	16,250.00	16,250.00	16,250.00	16,250.00	65,000.00	100.00%	

NUMANCIA WATER DISTRICT
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721	00	Life & Retirement Insurance Contributions	286,924.80	6.35%	315,617.28	78,904.32	78,904.32	78,904.32	78,904.32	28,692.48	9.09%	
722	00	Pag-ibig Contributions	16,065.00	0.36%	16,500.00	4,125.00	4,125.00	4,125.00	4,125.00	435.00	2.64%	
723	00	Philhealth Contributions	28,912.50	0.64%	29,000.00	7,250.00	7,250.00	7,250.00	7,250.00	87.50	0.30%	
724	00	ECC Contributions	16,000.00	0.35%	29,000.00	7,250.00	7,250.00	7,250.00	7,250.00	13,000.00	44.83%	
729	00	Other Personnel Benefit Contributions	243,885.12	5.40%	268,273.63	67,068.41	67,068.41	67,068.41	67,068.41	24,388.51	9.09%	
731	00	Pension Benefits- Regular	16,080.00	0.36%	-	-	-	-	-	(16,080.00)	#DIV/0!	
734	00	Retirement Benefits - Regular	-	0.00%	29,040.00	7,260.00	7,260.00	7,260.00	7,260.00	29,040.00	100.00%	Bal. of Mr. De Miguel leaved credits
737	00	Vacation & Sick Leave Benefits	59,608.47	1.32%	135,711.82	33,927.95	33,927.95	33,927.95	33,927.95	76,103.35	56.08%	
	01	Monetization of Leave Credits	59,608.47	1.32%	135,711.82	33,927.95	33,927.95	33,927.95	33,927.95	76,103.35	56.08%	
		TOTAL PERSONAL SERVICES	**4,515,628.07**	100.00%	**4,762,403.01**	**2,134,610.71**	**2,134,610.71**	**2,134,610.71**	**2,134,610.71**	246,774.94	5.18%	
		OTHER OPERATING EXPENSES										
751	00	Office supplies & other expenses	116,558.35	5.84%	188,214.19	47,053.55	47,053.55	47,053.55	47,053.55	71,655.84	38.07%	
	01	Accountable Form Exp.	-	0.00%	60,000.00	15,000.00	15,000.00	15,000.00	15,000.00	60,000.00	100.00%	
	02	Office Supplies	116,558.35	5.84%	128,214.19	32,053.55	32,053.55	32,053.55	32,053.55	11,655.84	9.09%	
757	00	Fuel, Oil & Lubricants expense	181,404.81	9.09%	217,685.77	54,421.44	54,421.44	54,421.44	54,421.44	36,280.96	16.67%	
758	00	Chemicals & filtering & Lab. Supplies Exp.	172,120.00	8.63%	189,332.00	47,333.00	47,333.00	47,333.00	47,333.00	17,212.00	9.09%	
765	00	Other Supplies Expenses	4,473.30	0.22%	4,920.63	1,230.16	1,230.16	1,230.16	1,230.16	447.33	9.09%	
766	00	Travel expenses	334,508.05	16.77%	367,958.86	91,989.71	91,989.71	91,989.71	91,989.71	33,450.81	9.09%	
767	00	Training & Scholarship Expenses	65,650.00	3.29%	72,215.00	18,053.75	18,053.75	18,053.75	18,053.75	6,565.00	9.09%	
768	00	Water	81,131.71	4.07%	89,244.88	22,311.22	22,311.22	22,311.22	22,311.22	8,113.17	9.09%	
769	00	Electricity	165,601.91	8.30%	182,162.10	45,540.53	45,540.53	45,540.53	45,540.53	16,560.19	9.09%	
771	00	Fuel	-	0.00%	4,200.00	1,050.00	1,050.00	1,050.00	1,050.00	4,200.00	100.00%	
772	00	Postage & Deliveries	21,848.74	1.10%	24,033.61	6,008.40	6,008.40	6,008.40	6,008.40	2,184.87	9.09%	
773	00	Telephone Expenses- Landline	29,048.73	1.46%	31,953.60	7,988.40	7,988.40	7,988.40	7,988.40	2,904.87	9.09%	
774	00	Telephone Expenses- Mobile	16,005.00	0.80%	17,605.50	4,401.38	4,401.38	4,401.38	4,401.38	1,600.50	9.09%	
775	00	Internet Expenses	-	0.00%	-	-	-	-	-	-	#DIV/0!	
776	00	Cable, Satellite, Telegraph & Radio Expenses	5,863.00	0.29%	6,449.30	1,612.33	1,612.33	1,612.33	1,612.33	586.30	9.09%	
777	00	Printing Expenses	2,196.00	0.11%	2,415.60	603.90	603.90	603.90	603.90	219.60	9.09%	
778	00	Advertising, Promotional & Marketing Expenses	42,000.00	2.10%	72,000.00	18,000.00	18,000.00	18,000.00	18,000.00	30,000.00	41.67%	
779	00	Taxes, Duties & Licenses	290,011.58	14.54%	360,324.74	90,081.18	90,081.18	90,081.18	90,081.18	70,313.16	19.51%	
	01	Registration of WDs Vehicles	16,080.00	0.81%	30,000.00	7,500.00	7,500.00	7,500.00	7,500.00	13,920.00	46.40%	
	03	Franchise Tax	273,931.58	13.73%	301,324.74	75,331.18	75,331.18	75,331.18	75,331.18	27,393.16	9.09%	
	05	Real Property Tax	-	0.00%	29,000.00	7,250.00	7,250.00	7,250.00	7,250.00	29,000.00	100.00%	
781	00	Insurance Premiums	16,264.80	0.82%	17,891.28	4,472.82	4,472.82	4,472.82	4,472.82	1,626.48	9.09%	
	01	Fidelity Bond Premiums	16,264.80	0.82%	17,891.28	4,472.82	4,472.82	4,472.82	4,472.82	1,626.48	9.09%	

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For the Calendar Year 2016

Acct. No.		ACCOUNT TITLE	2015 ACTUAL	% TO TOTAL	2016 BUDGET	QUARTERLY BUDGETS				VARIANCE		REMARKS
						FIRST	SECOND	THIRD	FOURTH	AMOUNT Inc/(Dec)	PERCENTAGE Inc/(Dec)	
782	00	Representation Expenses	59,940.16	3.00%	65,934.18	16,483.54	16,483.54	16,483.54	16,483.54	5,994.02	9.09%	
783	00	Awards & Rewards	-	0.00%	5,000.00	1,250.00	1,250.00	1,250.00	1,250.00	5,000.00	100.00%	
785	00	Indemnities & Other Claims	-	0.00%	5,000.00	1,250.00	1,250.00	1,250.00	1,250.00	5,000.00	100.00%	
786	00	Rent/ Lease Expenses	8,075.00	0.40%	8,882.50	2,220.63	2,220.63	2,220.63	2,220.63	807.50	9.09%	
787	00	Survey Expenses	-	0.00%	5,000.00	1,250.00	1,250.00	1,250.00	1,250.00	5,000.00	100.00%	
795	00	Extraordinary & Miscellaneous Expenses	27,101.38	1.36%	29,811.52	7,452.88	7,452.88	7,452.88	7,452.88	2,710.14	9.09%	
796	00	Membership Dues & Cont. to Organizations	11,234.00	0.56%	12,357.40	3,089.35	3,089.35	3,089.35	3,089.35	1,123.40	9.09%	
797	00	Cultural & Athletic Expenses	-	0.00%	50,000.00	12,500.00	12,500.00	12,500.00	12,500.00	50,000.00	100.00%	
839	00	Other Subsidies	-	0.00%	10,000.00	2,500.00	2,500.00	2,500.00	2,500.00	10,000.00	100.00%	
841	00	Donations	-	0.00%	6,000.00	1,500.00	1,500.00	1,500.00	1,500.00	6,000.00	100.00%	
842	00	Legal Services	32,100.00	1.61%	35,310.00	8,827.50	8,827.50	8,827.50	8,827.50	3,210.00	9.09%	
843	00	Auditing Services	31,721.58	1.59%	34,893.74	8,723.43	8,723.43	8,723.43	8,723.43	3,172.16	9.09%	
845	00	General/Janitorial Services	300.00	0.02%	14,400.00	3,600.00	3,600.00	3,600.00	3,600.00	14,100.00	97.92%	
846	00	Security Services	264,000.00	13.23%	264,000.00	66,000.00	66,000.00	66,000.00	66,000.00	-	0.00%	
848	00	Computer Data Processing Services	-	0.00%	5,000.00	1,250.00	1,250.00	1,250.00	1,250.00	5,000.00	100.00%	
849	00	Other Professional Services	16,100.00	0.81%	17,710.00	4,427.50	4,427.50	4,427.50	4,427.50	1,610.00	9.09%	
		TOTAL OTHER OPERATIONS EXPENSES	**1,995,258.10**	100.00%	**2,417,906.39**	**2,880,694.86**	**2,880,694.86**	**2,880,694.86**	**2,880,694.86**	422,648.29	17.48%	
		TOTAL OPERATING & MAINT. EXPENSES	**11,983,994.23**	100.00%	**14,651,128.27**	**4,806,442.98**	**4,806,442.98**	**4,806,442.98**	**4,806,442.98**	2,667,134.04	18.20%	

Prepared by:

SALVACION R. FERNANDEZ
Sr. Acctg. Processor A

Recommended by:

RODRIGO P. MAGNO
Interim General Manager

Approved by:

ROMMEL R. FALCON
Chairperson, Interim Board of Directors