

CAMARINES NORTE WATER DISTRICT

2015 APPROVED BUDGET

(With Comparative Figures for 2014)

(P)

		APPROVED 2015 BUDGET	APPROVED 2014 BUDGET	VARIANCE INC. (DEC.) AMOUNT	%	2014 Act (Jan-Aug) Est(Sep-Dec)	VARIANCE INC. (DEC.) AMOUNT	%
ENGINEERING AND OPERATIONS DEPARTMENT								
Water Services Division								
701-01	Source of Supply - Supervision	1,085,132	523,152	561,980	107.42%	523,152	561,980	107.42%
701-02	Source of Supply -Labor- Reg	3,094,878	3,369,192	(274,314)	-8.14%	2,181,694	913,184	41.86%
701-02a	Source of Supply - Labor-JO/Contractors	2,913,120	2,762,400	150,720	5.46%	2,207,992	705,128	31.94%
808-01	Maint. of Coll & Impounding Reservoir	81,200	150,000	(68,800)	-45.87%	150,000	(68,800)	-45.87%
815	R & M – Other Structures	869,500	405,000	464,500	114.69%	208,918	660,582	316.19%
840-01	R & M - Power Production Equipment	469,180	435,600	33,580	7.71%	218,984	250,196	114.25%
840-02	R & M - Pumping Equipment	470,800	532,350	(61,550)	-11.56%	32,285	438,516	1358.28%
840-03	R & M - Water Treatment Equipment	667,850	915,850	(248,000)	-27.08%	241,129	426,722	176.97%
969-1	Miscellaneous Expenses	585,400	302,700	282,700	93.39%	150,240	435,160	289.64%
969-7	Power/Fuel Purchased for Pumping	9,800,000	8,000,000	1,800,000	22.50%	7,532,991	2,267,009	30.09%
969-8	Water Treatment Operation Expenses	648,320		648,320	100.00%	-	648,320	100.00%
969-9	Chemicals & Filtering Materials	2,275,000	1,800,000	475,000	26.39%	1,793,035	481,965	26.88%
	Total	22,960,380	19,196,244	3,764,136	19.61%	15,240,415	7,719,960	50.65%
Construction and Maintenance Division								
701-7a	Maintenance - Supervision	1,550,674	552,564	998,110	180.63%	552,564	998,110	180.63%
808-9	Maint. -Transmission & Distribution Mains	2,099,996	1,202,767	897,229	74.60%	239,853	1,860,143	775.53%
701-7b	Maintenance - Labor- Reg.	4,069,066	4,629,744	(560,678)	-12.11%	4,094,309	(25,243)	-0.62%
808-11	Maintenance of Services - JO/Contractors	2,500,219	1,890,320	609,899	32.26%	1,890,320	609,899	32.26%
808-11	Maintenance of Services - Materials	3,377,773	3,045,389	332,384	10.91%	3,045,389	332,384	10.91%
808-12	Maintenance of Meters - JO/Contractors	274,560	478,368	(203,808)	-42.60%	330,380	(55,820)	-16.90%
808-12	Maintenance of Meters - Materials	200,523	185,794	14,729	7.93%	128,670	71,853	55.84%
808-14	Maintenance of Hydrants - Labor	199,584	199,584	-	0.00%	12,279	187,305	0.00%
808-14	Maintenance of Hydrants - Materials	78,147	65,776	12,371	18.81%	40,332	37,815	93.76%
	Total	14,350,541	12,250,306	2,100,235	17.14%	10,334,096	4,016,446	38.87%
COMMERCIAL SERVICES DEPARTMENT								
701-08	Customer Accounts Exp.- Supervision	1,549,672	546,552	1,003,120	183.54%	546,552	1,003,120	183.54%
701-09	Customer Accounts Exp.- Meter Reading	776,972	700,152	76,820	10.97%	817,195	(40,223)	-4.92%
701-10	Customer Accounts Exp.- Cust.Records & Coll	2,457,418	3,978,036	(1,520,618)	-38.23%	3,184,029	(726,611)	-22.82%
706	Salaries & Wages – Contractual	2,335,776	1,684,448	651,328	38.67%	948,112	1,387,664	146.36%
969-11	Misc. Customer Accounts Exp. - mats/supplies	702,848	702,848	-	0.00%	406,830	296,018	72.76%
	Total	7,822,686	7,612,036	210,650	2.77%	5,902,718	1,919,968	32.53%

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ADMIN & HUMAN RESOURCE AND FINANCE SERVICES DEPARTMENTS								
701-11	Administrative & General Salaries	13,941,484	9,860,260	4,081,224.00	41.39%	9,296,888	4,644,596	49.96%
706	Salaries & Wages – Contractual	1,962,720	2,031,768	(69,048.00)	-3.40%	1,278,390	684,330	53.53%
711	Personnel Economic Relief Allowance (PERA)	2,064,000	2,112,000	(48,000.00)	-2.27%	1,963,763	100,237	5.10%
713	Representation Allowance	1,002,000	342,000	660,000.00	192.98%	342,000	660,000	192.98%
714	Transportation Allowance	1,002,000	342,000	660,000.00	192.98%	342,000	660,000	192.98%
715	Clothing and Uniform Allowance	430,000	440,000	(10,000.00)	-2.27%	385,491	44,509	11.55%
716	Subsistence, Laundry & Quarters Allowances	2,064,000	1,584,000	480,000.00	30.30%	1,878,156	185,844	9.90%
717	Productivity Incentive Allowance	-	176,000	(176,000.00)	-100.00%	-	-	0.00%
717a	Performance-Based Bonus	1,591,000		1,591,000.00	100.00%	-	1,591,000	100.00%
722	Longevity Pay	906,130	857,900	48,230.00	5.62%	857,900	48,230	5.62%
724	Cash Gift	430,000	440,000	(10,000.00)	-2.27%	440,000	(10,000)	-2.27%
725	Year-end Bonus	2,374,178	1,929,971	444,207.00	23.02%	1,929,971	444,207	23.02%
731	Life and Retirement Insurance Contributions	3,446,236	2,924,758	521,477.52	17.83%	2,624,353	821,882	31.32%
732	Pag-Ibig Contributions	103,200	254,597	(151,397.00)	-59.47%	134,115	(30,915)	-23.05%
733	PhilHealth Contributions	412,879	347,395	65,484.44	18.85%	176,933	235,946	133.35%
749	Other Personnel Benefits	11,853,164	10,072,783	1,780,381.00	17.68%	9,433,907	2,419,257	25.64%
720	Honoraria	222,000	222,000	-	0.00%	222,000	-	0.00%
755	Office Supplies Expenses	774,743	557,651	217,091.60	38.93%	273,296	501,447	183.48%
761	Gasoline, Oil, & Lubricants Expenses	3,459,536	2,538,624	920,912.00	36.28%	2,139,225	1,320,311	61.72%
751	Travelling Expenses	1,536,000	1,536,000	-	0.00%	1,536,000	-	0.00%
753	Training Expenses	1,882,000	1,682,000	200,000.00	11.89%	1,682,000	200,000	11.89%
765	Other Supplies	20,000	-	20,000.00	100.00%	-	20,000	100.00%
767	Electricity Expenses	1,000,000	900,000	100,000.00	11.11%	900,000	100,000	11.11%
771	Postage & Deliveries	25,000	25,000	-	0.00%	24,255	745	3.07%
772	Telephone Expenses - Landline	84,800	84,800	-	0.00%	66,059	18,741	28.37%
773	Telephone Expenses - Mobile	474,000	474,000	-	0.00%	396,032	77,969	19.69%
774	Internet Expenses	48,000	48,000	-	0.00%	27,581	20,420	74.04%
775	Cable, Satellite, Telegraph and Radio Expense	5,400	5,400	-	0.00%	4,800	600	12.50%
780	Advertising Expenses	1,833,525	1,898,730	(65,205.00)	-3.43%	1,798,730	34,795	1.93%
781	Printing and Binding Expenses	50,000	50,000	-	0.00%	33,750	16,250	48.15%
786	Subscription Expenses	7,500	7,500	-	0.00%	7,500	-	0.00%
800	Council/BODs Benefits	977,616	977,616	-	0.00%	977,616	-	0.00%
891	Taxes, Duties & Licenses	405,000	401,700	3,300.00	0.82%	394,482	10,518	2.67%
892/893	Insurance Expenses	1,234,963	1,234,963	-	0.00%	1,187,793	47,170	3.97%
883	Extraordinary Expenses	117,600	110,000	7,600.00	6.91%	38,000	79,600	209.47%
884	Miscellaneous Expenses	273,000	372,000	(99,000.00)	-26.61%	272,000	1,000	0.37%
878	Donations	250,000	250,000	-	0.00%	216,416	33,584	15.52%
791	Legal Services	411,334	411,334	-	0.00%	411,334	-	0.00%
792	Auditing Services	276,640	274,528	2,112.00	0.77%	274,528	2,112	0.77%

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ADMINISTRATIVE & FINANCE DIVISION								
793	Consultancy Services	133,334	133,334	-	0.00%	133,334	-	0.00%
797	Security Services	4,032,000	3,897,504	134,496	3.45%	3,409,519	622,481	18.26%
799	Other Professional Services	333,332	388,678	(55,346)	-14.24%	216,666	116,666	53.85%
811	R & M – Office Building	300,000	491,000	(191,000)	-38.90%	491,000	(191,000)	-38.90%
821/822/823	R & M – Office/IT Equipment/Fur & Fix	542,250	490,250	52,000	10.61%	225,000	317,250	141.00%
829	R & M –Communication Equipment	75,000		75,000	100.00%			
841	R & M - Motor Vehicles	1,618,300	1,367,200	251,100	18.37%	1,130,000	488,300	43.21%
840	R & M - Other Machinery & Equipment	250,000	50,000	200,000	400.00%	50,000	200,000	400.00%
979	Other Financing Charges	63,630	1,210,340	(1,146,710)	100.00%	1,210,340	(1,146,710)	100.00%
	Total	66,299,493	55,805,584	11,640,620	20.86%	50,835,136	16,538,082	32.53%
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TOTAL OPERATION & MAINT		111,433,101	94,864,170	17,715,640.84	18.67%	82,312,364	30,194,456	36.68%
	Capital Expenditures	90,206,078	103,955,540	(13,749,462.00)	-13.23%	69,731,877	20,474,201	29.36%
	Capital Reserve Acct.	4,583,692	3,498,277	1,085,415.25	31.03%	3,498,277	1,085,415	31.03%
	Amortization of LTD (LWUA & DBP)	41,333,861	19,832,982	21,500,878.85	108.41%	19,832,982	21,500,879	108.41%
	Franchise & Reg. Req. Expenses	3,060,355	2,324,999	735,356.24	31.63%	2,534,973	525,382	20.73%
	Sub-Total	139,183,986	129,611,798	9,572,188.33	7.39%	95,598,109	43,585,877	45.59%
TOTAL DISBURSEMENTS		250,617,087	224,475,968	27,287,829.17	12.16%	178,386,398	73,780,333	41.36%