

**PULUPANDAN WATER DISTRICT  
COMPARATIVE OPERATING EXPENSE BUDGET  
PROPOSED 2014 BUDGET AND 2013 ACTUAL**

Accts. No.	ACCOUNT TITLE	2014 Budget Proposal		2013	Variance
		Monthly	Annual	Actual Expense	Amount
				Jan-Dec. 2013	Inc./ (Dec.)
	<b>OPERATION EXPENSE</b>				
706	<b>Salaries and Wages</b>				
706-10	Customer Records and Collection Expenses	18,000.00	216,000.00	119,375.00	119,375.00
706-11	Administrative and Gen. Salaries	58,750.00	705,000.00	249,250.00	249,250.00
706-07	Trans. And Distribution Exp. Maint.	26,400.00	316,800.00	258,375.00	258,375.00
708-719	Other Compensations	31,145.83	373,750.00	60,000.00	60,000.00
713	Honoraria	14,400.00	172,800.00	59,000.00	59,000.00
751	Office Supplies & Other Expense	4,166.67	50,000.00	25,426.88	25,426.88
757	Fuel, Oil & Lubricants	4,930.00	59,160.00	30,792.74	30,792.74
766	Traveling Expenses	7,475.00	89,700.00	35,424.00	35,424.00
767	Training Expenses	17,500.00	210,000.00	-	-
768	Water Expenses	260.00	3,120.00	3,120.00	3,120.00
769	Electricity Expenses	3,000.00	36,000.00	-	-
772	Postage and Deliveries	350.00	4,200.00	2,630.00	2,630.00
774	Telephone Expenses	1,500.00	18,000.00	14,329.28	14,329.28
775	Internet Expenses	1,200.00	14,400.00	11,487.96	11,487.96
777	Printing Expenses	4,000.00	48,000.00	26,153.50	26,153.50
792	Generation, Trans & Distr.-Purchase Water	353,574.00	4,242,888.00	3,654,636.00	3,654,636.00
721-723	Benefits(GSIS,PAG-IBIG,PHILHEALTH)	3,334.50	40,014.00	-	-
795	Extra Ordinary & Misc. Expenses	1,800.00	21,600.00	9,285.24	9,285.24
779	Taxes, Duties and Licenses	12,812.00	153,743.94	130,442.47	130,442.47
782	Representation Expenses	4,500.00	54,000.00	43,412.00	43,412.00
842	Legal Services	5,375.00	64,500.00	6,920.00	6,920.00
	<b>Total Operating Expense</b>	<b>574,473.00</b>	<b>6,893,675.94</b>	<b>4,495,823.57</b>	<b>4,740,060.07</b>

<b>MAINTENANCE EXPENSE</b>					
803	Repair and Maintenance of Plant	15,000.00	180,000.00	259,388.44	259,388.44
804	Repair and Maintenance of Building and other Structures	2,916.67	35,000.00	15,566.00	15,566.00
807	Repair and Maintenance of Furniture /Office Equipment	1,666.67	20,000.00	6,893.93	6,893.93
814	Repair and Maintenance of Transportation Equipment	6,250.00	75,000.00	-	-
825	Repair and Maintenance of Other Machinery & Equipment	2,916.67	35,000.00	1,730.00	1,730.00
826	Repair & Maintenance of Furniture & Fixture	833.33	10,000.00	-	10,000.00
		-		-	-
				-	-
	Total Maintenance Expense	29,583.33	355,000.00	283,578.37	293,578.37
<b>TOTAL OPERATING &amp; MAINTENANCE EXPENSE</b>		604,056.33	7,248,675.94	4,779,401.94	5,033,638.44

Prepared by:

Noted by:

**CRISANTO N. MONDIA**  
Accounting Processor A

**AMADOR G. GEROY**  
General Manager

ce
%

Up/(Down)

81%
183%
0.2261248
523%
193%
97%
92%
153%
#DIV/0!
0%
#DIV/0!
60%
26%
25%
84%
16%
#DIV/0!
133%
18%
24%
832%
45%

-31%
125%
190%
#DIV/0!
1923%
0%
#DIV/0!
0%
0%
0%