

KABANKALAN WATER DISTRICT
Kabankalan, Negros Occidental
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BUDGET APPROPRIATION REQUEST for 2020

ACCOUNT NAME	ACCOUNT CODE	AVERAGE MONTHLY BUDGET	2020 APPROPRIATED ANNUAL BUDGET	TOTAL ACTUAL EXPENDED JAN - SEPT 2019	VARIANCE		
					%	AMOUNT	
Personnel Services							
Salaries & Wages-Regular	5 01 01 010	1,166,666.67	14,000,000.00	6,635,557.27	52.60%	7,364,442.73	
Salaries & Wages-Casual/Contractual	5 01 01 020	316,666.67	3,800,000.00	2,600,721.87	31.56%	1,199,278.13	
Other Compensation							
Personal Economic Relief Allowance (PERA)	5 01 02 010	112,000.00	1,344,000.00	802,000.00	40.33%	542,000.00	
Representation Allowance (RA)	5 01 02 020	23,500.00	282,000.00	188,000.00	33.33%	94,000.00	
Transportation Allowance (TA)	5 01 02 030	23,500.00	282,000.00	188,000.00	33.33%	94,000.00	
Clothing/Uniform Allowance	5 01 02 040	28,000.00	336,000.00	270,000.00	19.64%	66,000.00	
Subsistence Allowance	5 01 02 050	1,666.67	20,000.00	-	100.00%	20,000.00	
Productivity Incentive Allowance	5 01 02 080	85,833.33	1,030,000.00	-	100.00%	1,030,000.00	
Overtime & Night Pay	5 01 02 130	208,333.33	2,500,000.00	1,374,225.89	45.03%	1,125,774.11	
Year End Bonus	5 01 02 140	116,666.67	1,400,000.00	-	100.00%	1,400,000.00	
Cash Gift	5 01 02 150	23,333.33	280,000.00	-	100.00%	280,000.00	
Other Bonuses and Allowances	5 01 02 990	129,166.67	1,550,000.00	9,024,000.00	42.62%	660,681.00	
Personnel Benefits Contribution							
Retirement and Life Insurance Premiums	5 01 03 010	166,666.67	2,000,000.00	1,018,905.50	49.05%	981,094.50	
PAG-IBIG Contributions	5 01 03 020	6,666.67	80,000.00	40,000.00	50.00%	40,000.00	
PHILHEALTH Contributions	5 01 03 030	16,666.67	200,000.00	97,428.61	51.29%	102,571.39	
Employees Compensation Insurance Premium	5 01 03 040	6,666.67	80,000.00	40,000.00	50.00%	40,000.00	
Other Personnel Benefits							
Retirement Gratuity	5 01 04 020	-	-	-	-	-	
Terminal Leave Benefits	5 01 04 030	100,000.00	1,200,000.00	743,289.26	38.06%	456,710.74	
Other Personnel Benefits	5 01 04 990	-	-	1,200,000.00	-	-	
Maintenance & Other Operating Expenses							
Traveling Expenses - Local	5 02 01 010	41,666.67	500,000.00	290,767.02	41.85%	209,232.98	
Training Expenses	5 02 02 010	33,333.33	400,000.00	70,605.00	82.35%	329,395.00	
Supplies and Materials Expenses							
Office Supplies Expenses	5 02 03 010	20,833.33	250,000.00	136,409.89	45.44%	113,590.11	
Accountable Forms		17,500.00	210,000.00	-	100.00%	210,000.00	
Medical, Dental & Laboratory Supplies Expen	5 02 03 080	416.67	5,000.00	672.50	86.55%	4,327.50	
Fuel, Oil & Lubricants Expenses	5 02 03 090	83,333.33	1,000,000.00	871,044.40	12.90%	128,955.60	
Chemical and Filtering Supplies Expenses	5 02 03 190	308,333.33	3,700,000.00	2,780,397.10	24.85%	919,602.90	
Other Supplies and Materials Expenses	5 02 03 990	416.67	5,000.00	5,170,000.00	100.00%	5,000.00	
Utility Expenses							
Electricity Expenses	5 02 04 020	1,066,666.67	12,800,000.00	7,964,647.37	37.78%	4,835,352.63	
Water Expense	5 02 04 010	75,000.00	900,000.00	609,367.65	32.29%	290,632.35	
Postage & Courier Services	5 02 05 010	3,333.33	40,000.00	5,497.00	86.26%	34,503.00	
Telephone Expenses	5 02 05 020	-	-	-	-	-	
Telephone Expenses - Mobile	5 02 05 020-01	4,166.67	50,000.00	38,503.75	22.99%	11,496.25	
Telephone Expenses - Landline	5 02 05 020-02	4,166.67	50,000.00	42,414.98	15.17%	7,585.02	
Internet Subscription Expenses	5 02 05 030	3,333.33	40,000.00	29,694.11	25.76%	10,305.89	
Cable, Satellite, Telegraph and Radio Expens	5 02 05 040	1,666.67	20,000.00	200,000.00	5.04%	14,960.00	
Survey Expenses	5 02 07 010	33,333.33	400,000.00	241,400.00	39.65%	158,600.00	
Extraordinary & Miscellaneous Expenses	5 02 10 030	-	-	-	-	-	
Extraordinary Expenses	5 02 10 030-01	8,333.33	100,000.00	20,494.00	79.51%	79,506.00	
Miscellaneous Expenses	5 02 10 030-02	91,666.67	1,100,000.00	1,200,000.00	75.29%	828,210.60	
Professional Services							
Legal Services	5 02 11 010	8,333.33	100,000.00	5,100.00	94.90%	94,900.00	
Auditing Services	5 02 11 020	16,666.67	200,000.00	157,323.37	21.34%	42,676.63	
Consultancy Services	5 02 11 030	8,333.33	100,000.00	-	100.00%	100,000.00	
Other Professional Services	5 02 11 990	8,333.33	100,000.00	500,000.00	84.674.84	15.33%	15,325.16
Repair and Maintenance							
R&M - Infrastructures Assets	5 02 13 030	-	-	-	-	-	
Water Supply Systems	5 02 13 030-04	500,000.00	6,000,000.00	3,375,232.58	43.75%	2,624,767.42	
Power Supply Systems	5 02 13 030-05	16,666.67	200,000.00	13,129.50	93.44%	186,870.50	
Other Infrastructure Assets	5 02 13 030-99	4,166.67	50,000.00	7,554.00	-	42,446.00	
R&M - Buildings & Other Structures	5 02 13 040	-	-	-	-	-	
Buildings	5 02 13 040-01	8,333.33	100,000.00	32,985.00	67.02%	67,015.00	
Other Structures	5 02 13 040-99	16,666.67	200,000.00	193,639.00	3.18%	6,361.00	
R&M - Machinery & Equipment	5 02 13 050	-	-	-	-	-	
Machinery	5 02 13 050-01	16,666.67	200,000.00	10,350.00	94.83%	189,650.00	
Office Equipment	5 02 13 050-02	12,500.00	150,000.00	23,850.00	84.10%	126,150.00	
Information & Communication Technology	5 02 13 050-03	12,500.00	150,000.00	73,401.78	51.07%	76,598.22	
Communication Equipment	5 02 13 050-07	8,333.33	100,000.00	28,000.00	72.00%	72,000.00	
Construction & Heavy Equipment	5 02 13 050-08	8,333.33	100,000.00	-	100.00%	100,000.00	
Medical Equipment	5 02 13 050-11	-	-	-	-	-	
Technical & Scientific Equipment	5 02 13 050-14	8,333.33	100,000.00	9,104.89	90.90%	90,895.11	
Other Machinery & Equipment	5 02 13 050-99	8,333.33	100,000.00	76,155.00	23.85%	23,845.00	
R&M - Transportation Equipment	5 02 13 060	-	-	-	-	-	
Motor Vehicles	5 02 13 060-01	25,000.00	300,000.00	154,802.54	48.40%	145,197.46	
Other Transportation Equipment	5 02 13 060-99	833.33	10,000.00	9,400.00	-	600.00	
R&M - Furnitures & Fixtures	5 02 13 070	3,333.33	40,000.00	-	100.00%	40,000.00	
R&M - Other Property Plant & Equipment	5 02 13 990	25,000.00	300,000.00	8,100,000.00	206,303.50	31.23%	93,696.50
Taxes, Insurance Premiums & Other Fees							
Taxes, Duties & Licenses	5 02 15 010	133,333.33	1,600,000.00	938,493.14	41.34%	661,506.86	
Fidelity Bond Premiums	5 02 15 020	4,166.67	50,000.00	30,743.07	38.51%	19,256.93	
Insurance Expenses	5 02 15 030	12,500.00	150,000.00	38,155.73	74.56%	111,844.27	
Advertising, Promotional and Marketing Expe	5 02 99 010	16,666.67	200,000.00	119,650.00	40.18%	80,350.00	
Printing and Publication Expenses	5 02 99 020	4,166.67	50,000.00	35,870.00	28.26%	14,130.00	
Representation Expenses	5 02 99 030	16,666.67	200,000.00	119,074.60	40.46%	80,925.40	
Transportation & Delivery Expenses	5 02 99 040	4,166.67	50,000.00	37,425.00	25.15%	12,575.00	
Rent/Lease Expenses	5 02 99 050	5,833.33	70,000.00	15,820.00	77.40%	54,180.00	
Membership Dues and Contributions to Organi	5 02 99 060	8,333.33	100,000.00	9,200.00	90.80%	90,800.00	
Donations							
Donations	5 02 99 080	4,166.67	50,000.00	20,000.00	60.00%	30,000.00	
Directors and Committee Members' Fees	5 02 99 120	83,333.33	1,000,000.00	296,700.00	70.33%	703,300.00	
Other Maintenance and Operating Expenses							
Other Maintenance & Operating Expenses	5 02 99 990	4,166.67	500,000.00	350,457.96	29.91%	149,542.04	
Financial Expenses							
Interest Expenses	5 03 01 020	4,166.67	50,000.00	37,737.29	24.53%	12,262.71	
Bank Charges	5 03 01 040	1,666.67	20,000.00	4,106.12	79.47%	15,893.88	
Other Financial Charges	5 03 01 990	416.67	5,000.00	75,000.00	153.00	4,847.00	
Other Discounts	5 05 05 010	833.33	10,000.00	-	100.00%	10,000.00	
Non Cash Expenses							
Depreciation		300,000.00	3,600,000.00	2,692,609.48	25.21%	907,390.52	
		5,688,250.00	68,259,000.00	37,473,392.96		30,785,607.04	