

METROPOLITAN WATERWORKS AND SEWERAGE SYSTEM

Schedule of Personnel Expenses

For the period ended December 31, 2014

(With Comparative Figure for 2013)

	2014	2013	INCREASE/ DECREASE
Salaries and Wages-Regular	71,190,204.89	73,955,211.06	(2,765,006.17)
Salaries and Wages-Contractual	148,837.86	54,876.00	93,961.86
Personnel Economic Relief Allowance(PERA)	4,118,160.46	4,350,766.84	(232,606.38)
Representation Allowance (RA)	3,971,633.56	10,468,577.52	(6,496,943.96)
Transportation Allowance (TA)	2,629,100.56	3,440,994.52	(811,893.96)
Clothing /Uniform Allowance	855,000.00	925,000.00	(70,000.00)
Subsistence Allowance	4,539,815.18	9,956,703.56	(5,416,888.38)
Productivity Incentive Allowance	9,610,716.50	13,171,473.25	(3,560,756.75)
Other Bonuses and Allowances	273,000.00	4,986,000.00	(4,713,000.00)
Honoraria	2,626,689.62	2,797,400.00	(170,710.38)
Hazard Pay	648,791.60	1,840,267.61	(1,191,476.01)
Longevity Pay	1,032.26	6,833,962.69	(6,832,930.43)
Cash Gift/13th Month Pay	6,783,169.20	7,004,785.50	(221,616.30)
Life and Retirement Insurance Contributions	8,509,940.24	8,857,814.88	(347,874.64)
PAG-IBIG Contributions	195,900.00	218,300.00	(22,400.00)
PHILHEALTH Contributions	790,083.53	703,081.25	87,002.28
ECC Contributions	207,550.00	218,300.00	(10,750.00)
Terminal Leave Benefits	816,432.57	2,521,615.38	(1,705,182.81)
Provident Fund Benefits	1,505,251.59	3,578,834.19	(2,073,582.60)
Other Personnel Benefits	6,102,242.55	4,421,431.29	1,680,811.26
Total	125,523,552.17	160,305,395.54	(34,781,843.37)