

**MUNICIPALITY OF BALIWAG**  
**DETAILED STATEMENT OF FINANCIAL PERFORMANCE**  
**SPECIAL EDUCATION FUND**  
**For the Year Ended December 31, 2016**  
**With Comparative Figures for CY 2015**  
**( In Thousands of Pesos )**

	2016	2015
<b>REVENUE</b>		
<b>Tax Revenue</b>		
<b>Tax Revenue - Property</b>		
Real Property Tax - Basic (Net)	P 14,620	P 14,095
<b>Tax Revenue - Fines &amp; Penalties</b>		
Tax Revenue - Fines and Penalties	1,225	1,006
<b>Total Tax Revenue</b>	<u>15,845</u>	<u>15,101</u>
<b>Service &amp; Business Income</b>		
<b>Business Income</b>		
Interest Income	22	3
<b>TOTAL REVENUE</b>	<u>P 15,867</u>	<u>P 15,104</u>
<b>LESS: CURRENT OPERATION EXPENSES</b>		
<b>Personnel Services</b>		
<b>Salaries and Wages</b>		
Salaries and Wages - Casual/Contractual	470	821
<b>Other Compensation</b>		
Honoraria	794	745
Year End Bonus	-	48
<b>Total Personal Services</b>	<u>1,264</u>	<u>1,613</u>
<b>Maintenance &amp; Other Operating Expenses</b>		
<b>Traveling Expenses</b>		
Traveling Expenses - Local	307	
<b>Training and Scholarship Expenses</b>		
Training Expenses	674	907
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	301	247
Food Supplies Expenses	30	
Drugs and Medicines Expenses	196	
Fuel, Oil and Lubricants Expenses	37	97
Textbooks and Instructional Materials Expenses	295	2,106
Other Supplies Expenses	1,111	99
<b>Utility Expenses</b>		
Water Expenses	98	73
Electricity Expenses	555	648
<b>Communication Expenses</b>		
Telephone Expenses	110	93

<b>Awards/Rewards &amp; Prizes</b>		
Awards/Rewards Expenses	114	
<b>General Services</b>		
Janitorial Services	202	
<b>Repairs and Maintenance - Infrastructure Assets</b>		
Repairs and Maintenance - Other Infra. Assets	16	
<b>Repairs and Maintenance</b>		
Repairs and Maintenance - School Buildings	3,075	
Repairs and Maintenance - Other Structures	807	3,625
Repairs and Maintenance - Transportation Equipment	161	145
<b>Taxes, Insurance Premiums &amp; Other Fees</b>		
Insurance Expenses	16	19
<b>Other Maintenance &amp; Operating Expenses</b>		
Donations	908	
Membership Dues & Contribution to Organization	150	
Other Maintenance and Operating Expenses	1,654	3,593
<b>Total Maintenance and Other Operating Expenses</b>	<u>10,815</u>	<u>11,651</u>
<b>Financial Expenses</b>		
<b>Financial Expenses</b>		
Bank Charges	4	1
<b>Non-Cash Expenses</b>		
<b>Depreciation</b>		
Depreciation - Info. & Communication Technology Equipment	11	
Depreciation - Machinery & Equipment	586	665
Depreciation - Transportation Equipment	13	13
Depreciation - Furniture, Fixtures & Books	402	469
<b>Total Non-Cash Expenses</b>	<u>1,012</u>	<u>1,147</u>
<b>TOTAL CURRENT OPERATING EXPENSES</b>	P <u>13,094</u>	P <u>14,412</u>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>	P <u>2,773</u>	P <u>693</u>

**Certified Correct:**

**Rhea Diana R. Payuran**  
**Municipal Accountant**