

CITY OF VALENZUELA
DETAILED STATEMENTS OF FINANCIAL PERFORMANCE
SPECIAL EDUCATION FUND
For the Period January 01 to March 31, 2020
(In Philippine Pesos)

REVENUE

Tax Revenue	271,529,153.35
Tax Revenue - Individual and Corporation	-
Professional Tax	
Community Tax	
Tax Revenue - Property	261,439,096.15
Real Property Tax - Basic	
<i>Discount on Real Property Tax - Basic</i>	
Special Education Tax	261,439,096.15
<i>Discount on Special Education Tax</i>	
Special Levy on Idle Lands	
Special Levy on Lands Benefited by Public Works Projects	
Real Property Transfer Tax	
Tax Revenue - Goods and Services	-
Business Tax	
Tax on Sand, Gravel and Other Quarry Products	
Tax on Delivery - Trucks and Vans	
Amusement Tax	
Franchise Tax	
Printing and Publication Tax	
Tax Revenue - Others	-
Other Taxes	
Tax Revenue - Fines and Penalties	10,090,057.20
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation	
Tax Revenue - Fines and Penalties - Property Taxes	10,090,057.20
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	
Tax Revenue - Fines and Penalties - Other Taxes	
Share from National Taxes	-
Share from Internal Revenue Collections (IRA)	
Share from Expanded Value Added Tax	
Share from National Wealth	
Share from Tobacco Excise Tax (RA 7171 and 8240)	
Share from Economic Zones	
Service and Business Income	29,530.97
Service Income	-
Permit Fees	
Registration Fees	
Registration Plates, Tags and Stickers Fees	
Clearance and Certification Fees	
Supervision and Regulation Enforcement Fees	
Inspection Fees	
Verification and Authentication Fees	
Processing Fees	
Occupation Fees	
Fishery Rentals, Fees and Charges	
Fees for Sealing and Licensing of Weights and Measures	
Fines and Penalties - Service Income	
Other Service Income	

Business Income	<u>29,530.97</u>
School Fees	
Affiliation Fees	
Seminar/Training Fees	
Rent Income	
Communication Network Fees	
Transportation System Fees	
Road Network Fees	
Waterworks System Fees	
Power Supply System Fees	
Seaport System Fees	
Parking Fees	
Receipts from Operation of Hostels/Dormitories and Other Like Facilities	
Receipts from Market Operations	
Receipts from Slaughterhouse Operations	
Receipts from Cemetery Operations	
Receipts from Printing and Publication	
Sales Revenue	
<i>Sales Discounts</i>	
Garbage Fees	
Hospital Fees	
Dividend Income	
Interest Income	29,530.97
Service Concession Revenue	
Other Service Concession Revenue	
Lease Revenue	
Share in the Profit of Joint Venture	
Fines and Penalties - Business Income	
Other Business Income	

Shares, Grants and Donations

Share	<u>-</u>
Share from PAGCOR	-
Share from PCSO	
Grants and Donations	<u>-</u>
Grants and Donations in Cash	
Grants and Donations in Kind	
Grants from Concessionary Loans	

Miscellaneous Income

Miscellaneous Income	<u>0.75</u>
Miscellaneous Income	0.75

TOTAL REVENUE

271,558,685.07

LESS: CURRENT OPERATING EXPENSES

Personnel Services

24,556,524.99

Salaries and Wages	<u>11,247,961.96</u>
Salaries and Wages - Regular	
Salaries and Wages - Casual/Contractual	11,247,961.96
Other Compensation	<u>3,490,360.63</u>
Personal Economic Relief Allowance (PERA)	1,625,350.76
Representation Allowance (RA)	
Transportation Allowance (TA)	
Clothing/Uniform Allowance	805,500.00
Subsistence Allowance	47,550.00
Laundry Allowance	6,715.74
Quarters Allowance	
Productivity Incentive Allowance	

Overseas Allowance	
Honoria	601,887.10
Hazard Pay	306,105.10
Longevity Pay	
Overtime and Night Pay	92,751.93
Year End Bonus	-
Cash Gift	4,500.00
Other Bonuses and Allowances	
Personnel Benefit Contributions	1,731,534.34
Retirement and Life Insurance Premiums	1,386,932.95
Pag-IBIG Contributions	89,919.54
PhilHealth Contributions	173,409.27
Employees Compensation Insurance Premiums	81,272.58
Provident/Welfare Fund Contributions	
Other Personnel Benefits	8,086,668.06
Pension Benefits	
Retirement Gratuity	
Terminal Leave Benefits	240,447.14
Other Personnel Benefits	7,846,220.92

Maintenance and Other Operating Expenses	72,566,291.89
Travelling Expenses	<u>147,950.00</u>
Travelling Expenses - Local	147,950.00
Travelling Expenses - Foreign	
Training and Scholarship Expenses	<u>13,158.00</u>
Training Expenses	13,158.00
Scholarship Grants/Expenses	
Supplies and Materials Expenses	<u>-</u>
Office Supplies Expenses	-
Accountable Forms Expenses	
Non-Accountable Forms Expenses	
Animal/Zoological Supplies Expenses	
Food Supplies Expenses	
Welfare Goods Expenses	
Drugs and Medicines Expenses	
Medical, Dental and Laboratory Supplies Expenses	-
Fuel, Oil and Lubricants Expenses	-
Agricultural and Marine Supplies Expenses	
Textbooks and Instructional Materials Expenses	-
Military, Police and Traffic Supplies Expenses	
Chemical and Filtering Supplies Expenses	
Other Supplies and Materials Expenses	-
Utility Expenses	<u>35,187,986.97</u>
Water Expenses	7,988,602.03
Electricity Expenses	27,199,384.94
Communication Expenses	<u>-</u>
Postage and Courier Services	
Telephone Expenses	
Internet Subscription Expenses	
Cable, Satellite, Telegraph and Radio Expenses	
Awards/Rewards and Prizes	<u>-</u>
Awards/Rewards and Prizes	
Prizes	
Survey, Research, Exploration and Development Expenses	<u>-</u>
Survey Expenses	
Research, Exploration and Development Expenses	
Demolition/Relocation and Desilting/Dredging Expenses	<u>-</u>
Demolition and Relocation Expenses	
Desilting and Dredging Expenses	
Generation, Transmission and Distribution Expenses	<u>-</u>
Generation, Transmission and Distribution Expenses	
Confidential, Intelligence and Extraordinary Expenses	<u>-</u>
Confidential Expenses	
Intelligence Expenses	
Extraordinary and Miscellaneous Income	
Professional Expenses	<u>3,575,849.36</u>
Legal Services	
Auditing Services	
Consultancy Services	
Other Professional Services	3,575,849.36
General Services	<u>29,236,066.92</u>
Environment/Sanitary Services	
Janitorial Services	
Security Services	12,460,000.00
Other General Services	16,776,066.92

Repairs and Maintenance	<u>662,340.00</u>
Repairs and Maintenance - Investment Property	
Repairs and Maintenance - Land Improvements	
Repairs and Maintenance - Infrastructure Assets	
Repairs and Maintenance - Buildings and Other Structures	-
Repairs and Maintenance - Machinery and Equipment	662,340.00
Repairs and Maintenance - Transportation Equipment	-
Repairs and Maintenance - Furniture and Fixtures	-
Repairs and Maintenance - Leased Assets	
Repairs and Maintenance - Leased Assets Improvements	
Repairs and Maintenance - Other Property, Plant and Equipment	
Taxes, Insurance Premiums and Other Fees	<u>566,342.11</u>
Taxes, Duties and Licenses	5,906.19
Fidelity Bond Premiums	
Insurance Expenses	560,435.92
Other Maintenance and Operating Expenses	<u>3,176,598.53</u>
Advertising Expenses	
Printing and Publication Expenses	-
Representation Expenses	178,883.78
Transportation and Delivery Expenses	
Rent Expenses	6,535.00
Membership Dues and Contributions to Organizations	
Subscription Expenses	
Donations	
Other Maintenance and Operating Expenses	2,991,179.75
Financial Expenses	<u>4,769,247.56</u>
Financial Expenses	<u>4,769,247.56</u>
Management Supervision/Trusteeship Fees	
Interest Expenses	4,764,147.56
Guarantee Expenses	
Bank Charges	5,100.00
Commitment Expenses	
Other Financial Charges	-
Non-Cash Expenses	<u>-</u>
Depreciation	<u>-</u>
Depreciation - Investment Property	
Depreciation - Land Improvements	
Depreciation - Infrastructure Assets	
Depreciation - Buildings and Other Structures	
Depreciation - Machinery and Equipment	
Depreciation - Transportation Equipment	
Depreciation - Furniture, Fixtures and Books	
Depreciation - Leased Assets	
Depreciation - Leased Assets Improvements	
Depreciation - Service Concession Assets	
Depreciation - Other Property, Plant and Equipment	
Amortization	<u>-</u>
Amortization - Intangible Assets	
Impairment Loss	<u>-</u>
Impairment Loss - Financial Assets Held to Maturity	
Impairment Loss - Loans and Receivables	
Impairment Loss - Lease Receivables	
Impairment Loss - Investments in GOCCs	
Impairment Loss - Investments in Joint Venture	
Impairment Loss - Other Receivables	
Impairment Loss - Inventories	
Impairment Loss - Investment Property	
Impairment Loss - Property, Plant and Equipment	
Impairment Loss - Intangible Assets	

Losses	-
Loss on Foreign Exchange (FOREX)	
Loss on Sale of Investments	
Loss on Sale of Investment Property	
Loss on Sale of Property, Plant and Equipment	
Loss on Sale of Biological Assets	
Loss on Sale of Intangible Assets	
Loss on Sale of Assets	
Loss on Initial Recognition of Biological Assets	
Loss on Assets	
Loss on Guaranty	
Other Losses	
Grants	#REF!
Grants for Concessionary Loans	#REF!
TOTAL CURRENT OPERATING EXPENSES	101,892,064.44
SURPLUS (DEFICIT) FROM CURRENT OPERATIONS	169,666,620.63
FINANCIAL ASSISTANCE/SUBSIDY FROM NGAs, LGUs, GOCCs	
<i>Transfers, Assistance and Subsidy - Inflow</i>	-
Assistance and Subsidy	-
Subsidy from National Government	
Subsidy from Local Government Units	
Subsidy from Government-Owned and/or Controlled Corporations	
Subsidy from Other Funds	
Subsidy from General Fund Proper/Other Special Accounts	
Subsidy from Other Local Economic Enterprise	
Transfers	-
Transfers from General Fund of LGU Counterpart/Equity Share	
Transfers from General Fund of Unspent DRRMF	
LESS: FINANCIAL ASSISTANCE/SUBSIDY TO NGAs, LGUs, GOCCs	
<i>Transfers, Assistance and Subsidy - Outflow</i>	-
Financial Assistance/Subsidy	-
Subsidy to NGAs	
Subsidy to Other Local Government Units	
Subsidy to Other Funds	
Subsidy to General Fund Proper/Special Accounts	
Subsidy to Local Economic Enterprises	
Subsidy - Others	
Transfers	-
Transfers of Unspent Current Year DRRM Funds to the Trust Funds	
Transfers for Project Equity Share/LGU Counterpart	
NET FINANCIAL ASSISTANCE/SUBSIDY	
SURPLUS (DEFICIT) BEFORE OTHER NON-OPERATING INCOME/GAINS AND LOSSES	169,666,620.63
OTHER NON-OPERATING INCOME	
<i>Sale of Assets</i>	-
Sale of Assets	-
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties	
GAINS	
<i>Gains</i>	-
Gains	-
Gain from Changes in Fair Value of Financial Instruments	
Gain on Foreign Exchange (FOREX)	
Gain on Sale of Investments	
Gain on Sale of Investment Property	
Gain on Sale of Property, Plant and Equipment	

Gain on Initial Recognition of Biological Assets
 Gain on Sale of Biological Assets
 Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Physical Change
 Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change
 Gain from Initial Recognition of Agricultural Produce
 Gain on Sale of Intangible Assets
 Reversal of Impairment Losses
 Other Gains

LOSSES

Losses

Losses

Loss on Foreign Exchange (FOREX)
 Loss on Sale of Investments
 Loss on Sale of Investment Property
 Loss on Sale of Property, Plant and Equipment
 Loss on Sale of Biological Assets
 Loss on Sale of Intangible Assets
 Loss on Sale of Assets
 Loss on Initial Recognition of Biological Assets
 Loss on Assets
 Loss on Guaranty
 Other Losses

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SURPLUS (DEFICIT) FOR THE PERIOD

169,666,620.63

Prepared by:

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Accountant I

Certified Correct by:

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