

CITY OF VALENZUELA
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
GENERAL FUND
For the Quarter Ended June 30, 2025

REVENUE

TAX REVENUE

Tax Revenue - Individual and Corporation

Professional Tax	1,113,997.00
Community Tax	23,781,547.65

Total Tax Revenue - Individual and Corporation	24,895,544.65
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Tax Revenue - Property

Real Property Tax- Basic	639,282,834.20
Discount on Real Property Tax- Basic	-
Real Property Transfer Tax	43,250,798.47

Total Tax Revenue - Property	682,533,632.67
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Tax Revenue - Goods and Services

Business Tax	1,139,200,430.75
Tax on Delivery Trucks and Vans	3,142,271.25
Amusement Tax	1,537,512.65
Franchise Tax	84,536,551.55

Total Tax Revenue - Goods and Services	1,228,416,766.20
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Tax Revenue - Others

Other Taxes	14,587,150.38
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Tax Revenue - Fines and Penalties

Tax Revenue - Fines and Penalties - Taxes on Individual and Corporati	236,120.64
Tax Revenue - Fines and Penalties - Property Taxes	5,648,701.90
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	20,922,569.82
Tax Revenue - Fines and Penalties - Other Taxes	-

Total Tax Revenue - Fines and Penalties	26,807,392.36
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Total Tax Revenue	1,977,240,486.26
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SHARE FROM NATIONAL TAXES

Share from Internal Revenue Collections (IRA)	1,186,411,578.00
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OTHER SHARE FROM NATIONAL TAXES

Share from Expanded Value Added Tax	10,040,755.14
Total Other Share from National Taxes	10,040,755.14

SERVICE AND BUSINESS INCOME

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Service Income

Permit Fees	271,893,100.25
Registration Fees	228,550.00
Registration Plates, Tags and Stickers Fees	879,360.00
Clearance and Certification Fees	6,173,160.00
Supervision and Regulation Enforcement Fees	59,159,110.50
Inspection Fees	31,570,906.62
Processing Fees	3,706,440.00
Occupation Fees	7,971,057.50
Fees for Sealing and Licensing of Weights and Measures	80,450.00
Fines and Penalties - Service Income	5,913,991.18
Other Service Income	11,560,965.45

Total Service Income	399,137,091.50
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Business Income

School Fees	20,054,643.89
Receipt from Market Operations	3,526,941.00
Receipt from Slaughterhouse Operation	677,201.25
Receipt from Cemetery Operations	5,794,250.00
Receipts from Printing and Publication	2,300.00
Garbage Fees	22,624,507.83
Hospital Fees	20,419,106.30
Interest Income	471,143.16
Service Concession Revenue	-
Other Service Concession Revenue	1,041,666.65

Total Business Income	74,611,760.08
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Total Service and Business Income	473,748,851.58
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SHARES, GRANTS AND DONATIONS

Share

Share from PCSO	-
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Total Shares from PAGCOR and PCSO	-
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Grants and Donations

Grants and Donations in Cash	-
Grants and Donations in Kind	30,121,518.07

Total Grants and Donations	30,121,518.07
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Total Shares, Grants and Donations	30,121,518.07
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OTHER INCOME

Miscellaneous Income

Miscellaneous Income	12,870,757.39
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Other Income

12,870,757.39

TOTAL REVENUE

3,690,433,946.44

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LESS: CURRENT OPERATING EXPENSES

PERSONNEL SERVICES

Salaries and Wages

Salaries and Wages - Regular	173,029,375.57
Salaries and Wages - Casual/Contractual	289,303,424.15

Total Salaries and Wages	462,332,799.72
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Other Compensation

Personal Economic Relief Allowance (PERA)	29,870,234.21
Representation Allowance (RA)	3,218,525.00
Transportation Allowance (TA)	1,951,275.00
Clothing/Uniform Allowance	16,917,350.00
Subsistence Allowance	5,601,725.00
Laundry Allowance	754,211.06
Honoraria	531,296.37
Hazard Pay	53,460,903.19
Longevity Pay	1,336,787.79
Overtime and Night Pay	19,752,768.92
Year End Bonus	69,854,544.01
Cash Gift	5,000.00

Total Other Compensation	203,254,620.55
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Personnel Benefits Contributions

Retirement and Life Insurance Premiums	50,274,096.19
Pag-IBIG Contributions	5,653,666.95
PhilHealth Contributions	10,473,314.89
Employees Compensation Insurance Premiums	1,494,300.00

Total Personnel Benefits Contributions	67,895,378.03
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Other Personnel Benefits

Terminal Leave Benefits	17,739,143.34
Other Personnel Benefits	-

Total Other Personnel Benefits	17,739,143.34
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Total Personnel Services	751,221,941.64
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MAINTENANCE AND OTHER OPERATING EXPENSES

Traveling Expenses

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Traveling Expenses - Local	24,034.00
Traveling Expenses - Foreign	100,566.00
Total Traveling Expenses	124,600.00

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Training and Scholarship Expenses

Training Expenses	2,266,041.72
Scholarship Grants/Expenses	9,127,500.00

Total Training and Scholarship Expenses	11,393,541.72
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Supplies and Materials Expenses

Office Supplies Expenses	-
Accountable Forms Expenses	-
Non-Accountable Forms Expenses	-
Animal/Zoological Supplies Expenses	-
Food Supplies Expenses	19,305.90
Welfare Goods Expenses	14,500,000.00
Drugs and Medicines Expenses	20,900,931.05
Medical, Dental and Laboratory Supplies Expenses	8,495,391.98
Fuel, Oil and Lubricants Expenses	-
Agricultural and Marine Supplies Expenses	-
Textbooks and Instructional Materials Expenses	273,069.80
Chemical and Filtering Supplies Expenses	-
Semi-Expendable Machinery and Equipment Expenses	-
Semi-Expendable Furniture, Fixtures and Books Expenses	-
Other Supplies and Materials Expenses	276,125.24

Total Supplies and Materials Expenses	44,464,823.97
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Utility Expenses

Water Expenses	30,707,784.53
Electricity Expenses	87,217,905.28

Total Utility Expenses	117,925,689.81
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Communication Expenses

Postage and Courier Services	995,036.00
Telephone Expenses	4,923,836.40
Internet Subscription Expenses	10,938,464.72
Cable, Satellite, Telegraph and Radio Expenses	13,300.00

Total Communication Expenses	16,870,637.12
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Awards/Rewards and Prizes

Awards/Rewards Expenses	-
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Total Awards/Rewards and Prizes	-
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Confidential, Intelligence and Extraordinary Expenses

Extraordinary and Miscellaneous Expenses	1,775,004.95
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Total Confidential, Intelligence and Extraordinary Expenses	1,775,004.95
Professional Services	
Consultancy Services	21,634,016.13
Other Professional Services	148,050,937.45
Total Professional Services	169,684,953.58
General Services	
Environment/Sanitary Services	160,070,968.41
Security Services	47,481,900.17
Other General Services	100,421,792.73
Total General Services	307,974,661.31
Repairs and Maintenance	
Repairs and Maintenance - Infrastructure Assets	1,053,214.00
Repairs and Maintenance - Buildings and Other Structures	1,370,055.00
Repairs and Maintenance - Machinery and Equipment	88,670.00
Repairs and Maintenance - Transportation Equipment	563,889.24
Repairs and Maintenance - Other Property, Plant and Equipment	-
Total Repairs and Maintenance	3,075,828.24
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	1,466,536.55
Fidelity Bond Premiums	329,414.38
Insurance Expenses	10,350,014.34
Total Taxes, Insurance Premiums and Other Fees	12,145,965.27
Other Maintenance and Operating Expenses	
Advertising Expenses	50,150.00
Printing and Publication Expenses	10,321,200.00
Representation Expenses	358,552.68
Rent Expenses	8,294,000.00
Membership Dues and Contributions to Organizations	295,000.00
Subscription Expenses	-
Donations	97,951,685.01
Other Maintenance and Operating Expenses	15,740,036.98
Total Other Maintenance and Operating Expenses	133,010,624.67
Total Maintenance and Other Operating Expenses	818,446,330.64

FINANCIAL EXPENSES

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Financial Expenses

Interest Expenses	31,661,976.81
Bank Charges	11,600.00
Other Financial Charges	1,549,743.00
Total Financial Expenses	33,223,319.81

NON-CASH EXPENSES

Depreciation

Depreciation - Land Improvements	-
Depreciation - Infrastructure Assets	-
Depreciation - Buildings and Other Structures	-
Depreciation - Machinery and Equipment	-
Depreciation - Transportation Equipment	-
Depreciation - Furniture, Fixtures and Books	-
Depreciation - Service Concession Assets	-
Depreciation - Other Property, Plant and Equipment	-

Total Depreciation	-
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Amortization

Amortization - Intangible Assets	-
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Total Non-Cash Expenses	-
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TOTAL CURRENT OPERATING EXPENSES	1,602,891,592.09
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SURPLUS (DEFICIT) FROM CURRENT OPERATIONS	2,087,542,354.35
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ADD (DEDUCT):

TRANSFERS, ASSISTANCE AND SUBSIDY

Financial Assistance/Subsidy to

Subsidy to NGAs	79,594,000.00
Subsidy to Other Local Government Units	-
Subsidies - Others	3,122,000.00

Total Financial Assistance/Subsidy to	82,716,000.00
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Transfers to

Transfers of Unspent Current Year DRRM Funds to the Trust Funds	-
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Total Transfers to	-
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Total Transfers, Assistance and Subsidy to	82,716,000.00
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NET FINANCIAL ASSISTANCE/SUBSIDY	<u><u>(82,716,000.00)</u></u>
SURPLUS (DEFICIT) FOR THE PERIOD	<u><u>2,004,826,354.35</u></u>

Prepared by:

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