

CITY OF VALENZUELA
DETAILED STATEMENTS OF FINANCIAL PERFORMANCE
SPECIAL EDUCATION FUND
For the Period Ended September 30, 2025
(In Philippine Pesos)

REVENUE

Tax Revenue **677,143,772.73**

Tax Revenue - Property 671,345,362.11
 Special Education Tax 671,345,362.12
 Discount on Special Education Tax (0.01)

Tax Revenue - Fines and Penalties 5,798,410.62
 Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation
 Tax Revenue - Fines and Penalties - Property Taxes 5,798,410.62

Service and Business Income **182,360.86**

Business Income 182,360.86
 Interest Income 182,360.86

TOTAL REVENUE **677,326,133.59**

LESS: CURRENT OPERATING EXPENSES

Personnel Services **60,657,910.63**

Salaries and Wages 38,126,049.13
 Salaries and Wages - Regular
 Salaries and Wages - Casual/Contractual 38,126,049.13

Other Compensation 13,138,354.89
 Personal Economic Relief Allowance (PERA) 4,593,999.97
 Clothing/Uniform Allowance 1,799,000.00
 Subsistence Allowance 134,650.00
 Laundry Allowance 18,742.74
 Honoraria 582,554.97
 Hazard Pay 1,107,602.29
 Overtime and Night Pay 464,161.52
 Year End Bonus 4,434,643.40

Personnel Benefit Contributions 6,563,277.50
 Retirement and Life Insurance Premiums 4,836,303.37
 Pag-IBIG Contributions 487,697.39
 PhilHealth Contributions 1,008,976.74
 Employees Compensation Insurance Premiums 230,300.00

Other Personnel Benefits 2,830,229.11
 Terminal Leave Benefits 2,830,229.11
 Other Personnel Benefits -

Maintenance and Other Operating Expenses**154,936,532.96**

Travelling Expenses	<u>3,246.00</u>
Travelling Expenses - Local	3,246.00
Training and Scholarship Expenses	<u>3,528,893.65</u>
Training Expenses	3,528,893.65
Supplies and Materials Expenses	<u>2,732,688.00</u>
Other Supplies and Materials Expenses	65,208.00
Utility Expenses	<u>56,520,851.90</u>
Water Expenses	2,911,068.03
Electricity Expenses	53,609,783.87
Communication Expenses	<u>1,569,992.86</u>
Internet Subscription Expenses	1,569,992.86
Professional Expenses	<u>11,170,794.88</u>
Other Professional Services	11,170,794.88
General Services	<u>65,972,924.44</u>
Security Services	3,602,913.92
Other General Services	62,370,010.52
Repairs and Maintenance	<u>2,020,728.75</u>
Repairs and Maintenance - Buildings and Other Structures	2,008,126.00
Repairs and Maintenance - Transportation Equipment	12,602.75
Taxes, Insurance Premiums and Other Fees	<u>2,848,957.52</u>
Taxes, Duties and Licenses	36,472.18
Insurance Expenses	2,812,485.34
Other Maintenance and Operating Expenses	<u>8,567,454.96</u>
Printing and Publication Expenses	655,499.30
Representation Expenses	4,800.00
Other Maintenance and Operating Expenses	7,907,155.66

Financial Expenses**26,473,400.80**

Financial Expenses	<u>26,473,400.80</u>
Interest Expenses	25,495,571.30
Bank Charges	11,700.00
Other Financial Charges	966,129.50

TOTAL CURRENT OPERATING EXPENSES	242,067,844.39
SURPLUS (DEFICIT) FROM CURRENT OPERATIONS	435,258,289.20
SURPLUS (DEFICIT) BEFORE OTHER NON-OPERATING INCOME/GAINS AND LOSSES	435,258,289.20
SURPLUS (DEFICIT) FOR THE PERIOD	435,258,289.20

Prepared by:

Certified Correct by:

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