

Local Government of Valenzuela City
Detailed Statement of Financial Performance
SPECIAL EDUCATION FUND
For the Year Ended December 31, 2025

PARTICULARS	2025
REVENUE	
TAX REVENUE	
Tax Revenue - Property	
Special Education Tax	774,062,700.75
Discount on Special Education Tax	- 0.01
Total Tax Revenue - Property	774,062,700.74
Tax Revenue - Fines and Penalties	
Tax Revenue - Fines and Penalties - Property Taxes	9,805,600.61
Total Tax Revenue - Fines and Penalties	9,805,600.61
Total Tax Revenue	783,868,301.35
SERVICE AND BUSINESS INCOME	
Business Income	
Interest Income	229,044.18
Total Business Income	229,044.18
Total Service and Business Income	229,044.18
SHARES, GRANTS AND DONATIONS	
Grants and Donations	
Grants and Donations in Cash	-
Total Grants and Donations	-
Total Shares, Grants and Donations	-
OTHER INCOME	
Miscellaneous Income	
Miscellaneous Income	-
Losses	
Loss on Sale of Property, Plant and Equipment	-
Total Losses	-
Other Income	-
TOTAL REVENUE	784,097,345.53
LESS: CURRENT OPERATING EXPENSES	
PERSONNEL SERVICES	
Salaries and Wages	
Salaries and Wages - Casual/Contractual	51,808,937.28
Total Salaries and Wages	51,808,937.28
Other Compensation	
Personal Economic Relief Allowance (PERA)	6,139,363.61
Clothing/Uniform Allowance	1,778,000.00
Subsistence Allowance	197,475.00
Laundry Allowance	27,309.58
Honoraria	2,762,720.21
Hazard Pay	1,741,181.75
Overtime and Night Pay	781,454.55
Year End Bonus	9,047,970.60
Cash Gift	1,278,500.00
Other Bonuses and Allowances	-
Total Other Compensation	23,753,975.30

Personnel Benefits Contributions

Retirement and Life Insurance Premiums	6,524,083.50
Pag-IBIG Contributions	651,628.63
PhilHealth Contributions	1,360,689.50
Employees Compensation Insurance Premiums	307,700.00

Total Personnel Benefits Contributions **8,844,101.63**

Other Personnel Benefits

Terminal Leave Benefits	3,809,873.68
Other Personnel Benefits	28,928,500.00

Total Other Personnel Benefits **32,738,373.68**

Total Personnel Services

117,145,387.89

MAINTENANCE AND OTHER OPERATING EXPENSES**Traveling Expenses**

Traveling Expenses - Local	24,325.00
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Total Traveling Expenses **24,325.00**

Training and Scholarship Expenses

Training Expenses	15,365,468.04
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Total Training and Scholarship Expenses **15,365,468.04**

Supplies and Materials Expenses

Office Supplies Expenses	507,595.52
Food Supplies Expenses	3,523,045.50
Fuel, Oil and Lubricants Expenses	106,373.20
Textbooks and Instructional Materials Expenses	20,972,997.90
Chemical and Filtering Supplies Expenses	938,000.00
Semi-Expendable Machinery and Equipment Expenses	14,687,591.78
Semi-Expendable Furniture, Fixtures and Books Expenses	925,493.55
Other Supplies and Materials Expenses	168,505,034.54

Total Supplies and Materials Expenses **210,166,131.99**

Utility Expenses

Water Expenses	5,586,249.15
Electricity Expenses	85,632,137.21

Total Utility Expenses **91,218,386.36**

Communication Expenses

Internet Subscription Expenses	2,348,214.86
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Total Communication Expenses **2,348,214.86**

Professional Services

Other Professional Services	14,770,911.11
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Total Professional Services **14,770,911.11**

General Services

Security Services	6,079,917.24
Other General Services	89,897,596.42

Total General Services **95,977,513.66**

Repairs and Maintenance

Repairs and Maintenance - Buildings and Other Structures	5,199,727.00
Repairs and Maintenance - Machinery and Equipment	4,000.00
Repairs and Maintenance - Transportation Equipment	188,802.75

Total Repairs and Maintenance **5,392,529.75**

Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses	45,808.84
Insurance Expenses	2,812,485.34

Total Taxes, Insurance Premiums and Other Fees **2,858,294.18**

Other Maintenance and Operating Expenses

Printing and Publication Expenses	1,099,999.30
Representation Expenses	329,363.00
Rent Expenses	-
Subscription Expenses	-
Other Maintenance and Operating Expenses	24,609,525.48

Total Other Maintenance and Operating Expenses	26,038,887.78
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Total Maintenance and Other Operating Expenses	464,160,662.73
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FINANCIAL EXPENSES**Financial Expenses**

Management Supervision/Trusteeship Fees	-
Interest Expenses	43,660,562.06
Bank Charges	11,800.00
Other Financial Charges	966,129.50

Total Financial Expenses	44,638,491.56
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NON-CASH EXPENSES**Depreciation**

Depreciation - Land Improvements	24,783,149.31
Depreciation - Buildings and Other Structures	49,601,910.79
Depreciation - Machinery and Equipment	26,587,688.25
Depreciation - Transportation Equipment	2,767,719.14
Depreciation - Furniture, Fixtures and Books	2,450,440.17
Depreciation - Other Property, Plant and Equipment	7,944,424.39

Total Depreciation	114,135,332.05
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Amortization

Amortization - Intangible Assets	1,360,755.17
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Total Non-Cash Expenses	115,496,087.22
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TOTAL CURRENT OPERATING EXPENSES	741,440,629.40
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SURPLUS (DEFICIT) FROM CURRENT OPERATIONS	42,656,716.13
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ADD (DEDUCT):**TRANSFERS, ASSISTANCE AND SUBSIDY****Assistance and Subsidy from**

Subsidy from National Government	-
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Total Assistance and Subsidy from	-
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NET FINANCIAL ASSISTANCE/SUBSIDY

SURPLUS (DEFICIT) FOR THE PERIOD	42,656,716.13
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Prepared by:

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