CITY OF VALENZUELA

DETAILED STATEMENT OF FINANCIAL PERFORMANCE

GENERAL FUND

For the Quarter Ended December 31, 2025

REVENUE	
TAX REVENUE	
Tax Revenue - Individual and Corporation	
Professional Tax	1,218,997.00
Community Tax	24,667,957.64
Total Tax Revenue - Individual and Corporation	**25,886,954.64**
Tax Revenue - Property	
Real Property Tax- Basic	886,796,289.43
Discount on Real Property Tax- Basic	-
Real Property Transfer Tax	74,484,842.22
Total Tax Revenue - Property	**961,281,131.65**
Tax Revenue - Goods and Services	
Business Tax	1,522,369,765.73
Tax on Delivery Trucks and Vans	3,190,046.25
Amusement Tax	3,073,258.33
Franchise Tax	116,228,699.64
Total Tax Revenue - Goods and Services	**1,644,861,769.95**
Tax Revenue - Others	
Other Taxes	15,270,466.70
Tax Revenue - Fines and Penalties	
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporati	461,445.23
Tax Revenue - Fines and Penalties - Property Taxes	10,136,127.82
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	36,400,155.69
Tax Revenue - Fines and Penalties - Other Taxes	-
Total Tax Revenue - Fines and Penalties	**46,997,728.74**
Total Tax Revenue	**2,694,298,051.68**
SHARE FROM NATIONAL TAXES	
Share from Internal Revenue Collections (IRA)	**2,372,823,150.00**
OTHER SHARE FROM NATIONAL TAXES	
Share from Expanded Value Added Tax	10,040,755.14
Share from National Wealth	207,596.00
Total Other Share from National Taxes	**10,248,351.14**
SERVICE AND BUSINESS INCOME	

CITY OF VALENZUELA

DETAILED STATEMENT OF FINANCIAL PERFORMANCE

GENERAL FUND

For the Quarter Ended December 31, 2025

Service Income	
Permit Fees	353,291,074.09
Registration Fees	431,020.00
Registration Plates, Tags and Stickers Fees	891,040.00
Clearance and Certification Fees	10,469,580.00
Supervision and Regulation Enforcement Fees	206,144,470.00
Inspection Fees	36,618,316.63
Processing Fees	6,438,210.00
Occupation Fees	8,511,378.70
Fees for Sealing and Licensing of Weights and Measures	152,425.00
Fines and Penalties - Service Income	10,939,230.82
Other Service Income	14,703,731.14
Total Service Income	**648,590,476.38**
Business Income	
School Fees	96,921,544.08
Receipt from Market Operations	7,704,138.50
Receipt from Slaughterhouse Operation	1,557,673.75
Receipt from Cemetery Operations	11,609,750.00
Receipts from Printing and Publication	2,300.00
Garbage Fees	28,574,240.08
Hospital Fees	48,288,584.76
Interest Income	899,987.23
Service Concession Revenue	7,368,710.65
Other Service Concession Revenue	3,000,000.00
Fines and Penalties - Business Income	550.00
Total Business Income	**205,927,479.05**
Total Service and Business Income	**854,517,955.43**
SHARES, GRANTS AND DONATIONS	
Share	
Share from PCSO	3,892,214.85
Total Shares from PAGCOR and PCSO	**3,892,214.85**
Grants and Donations	
Grants and Donations in Cash	-
Grants and Donations in Kind	48,884,895.14
Total Grants and Donations	**48,884,895.14**
Total Shares, Grants and Donations	**52,777,109.99**

CITY OF VALENZUELA

DETAILED STATEMENT OF FINANCIAL PERFORMANCE

GENERAL FUND

For the Quarter Ended December 31, 2025

TOTAL REVENUE	**5,984,664,618.24**
LESS: CURRENT OPERATING EXPENSES	
PERSONNEL SERVICES	
Salaries and Wages	
Salaries and Wages - Regular	351,280,766.45
Salaries and Wages - Casual/Contractual	620,286,663.17
Total Salaries and Wages	**971,567,429.62**
Other Compensation	
Personal Economic Relief Allowance (PERA)	59,766,774.18
Representation Allowance (RA)	6,586,800.00
Transportation Allowance (TA)	4,134,425.00
Clothing/Uniform Allowance	17,477,350.00
Subsistence Allowance	13,258,252.88
Laundry Allowance	1,764,248.50
Honoraria	1,199,760.00
Hazard Pay	130,818,551.64
Longevity Pay	4,263,713.49
Overtime and Night Pay	59,009,737.37
Year End Bonus	144,775,854.76
Cash Gift	12,626,250.00
Total Other Compensation	**455,681,717.82**
Personnel Benefits Contributions	
Retirement and Life Insurance Premiums	103,086,048.83
Pag-IBIG Contributions	11,487,432.45
PhilHealth Contributions	21,409,775.58
Employees Compensation Insurance Premiums	2,989,095.00
Total Personnel Benefits Contributions	**138,972,351.86**
Other Personnel Benefits	
Terminal Leave Benefits	45,993,880.18
Other Personnel Benefits	143,022,000.00
Total Other Personnel Benefits	**189,015,880.18**
Total Personnel Services	**1,755,237,379.48**
MAINTENANCE AND OTHER OPERATING EXPENSES	

CITY OF VALENZUELA

DETAILED STATEMENT OF FINANCIAL PERFORMANCE

GENERAL FUND

For the Quarter Ended December 31, 2025

Traveling Expenses	
Traveling Expenses - Local	109,540.36
Traveling Expenses - Foreign	128,966.00
Total Traveling Expenses	**238,506.36**
Training and Scholarship Expenses	
Training Expenses	22,718,083.52
Scholarship Grants/Expenses	20,017,500.00
Total Training and Scholarship Expenses	**42,735,583.52**
Supplies and Materials Expenses	
Office Supplies Expenses	24,489,279.50
Accountable Forms Expenses	2,517,281.20
Non-Accountable Forms Expenses	31,136.00
Animal/Zoological Supplies Expenses	1,868,505.00
Food Supplies Expenses	68,171,241.53
Welfare Goods Expenses	25,096,316.77
Drugs and Medicines Expenses	125,338,924.81
Medical, Dental and Laboratory Supplies Expenses	71,665,150.86
Fuel, Oil and Lubricants Expenses	81,000,991.59
Agricultural and Marine Supplies Expenses	683,415.00
Textbooks and Instructional Materials Expenses	480,083.90
Chemical and Filtering Supplies Expenses	3,048,299.00
Semi-Expendable Machinery and Equipment Expenses	61,864,494.21
Other Supplies and Materials Expenses	357,449,632.81
Total Supplies and Materials Expenses	**901,473,445.48**
Utility Expenses	
Water Expenses	69,683,011.38
Electricity Expenses	225,099,636.21
Total Utility Expenses	**294,782,647.59**
Communication Expenses	
Postage and Courier Services	1,003,290.00
Telephone Expenses	10,482,176.39
Internet Subscription Expenses	33,970,764.52
Cable, Satellite, Telegraph and Radio Expenses	29,260.00
Total Communication Expenses	**45,485,490.91**
Awards/Rewards and Prizes	
Awards/Rewards Expenses	1,450,000.00
Total Awards/Rewards and Prizes	**1,450,000.00**

CITY OF VALENZUELA

DETAILED STATEMENT OF FINANCIAL PERFORMANCE

GENERAL FUND

For the Quarter Ended December 31, 2025

Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	16,078,155.36
Total Confidential, Intelligence and Extraordinary Expenses	**16,078,155.36**
Professional Services	
Consultancy Services	26,668,716.13
Other Professional Services	369,900,085.56
Total Professional Services	**396,568,801.69**
General Services	
Environment/Sanitary Services	320,349,862.00
Security Services	122,924,928.69
Other General Services	244,693,069.20
Total General Services	**687,967,859.89**
Repairs and Maintenance	
Repairs and Maintenance - Infrastructure Assets	43,363,962.02
Repairs and Maintenance - Buildings and Other Structures	10,067,913.00
Repairs and Maintenance - Machinery and Equipment	14,056,133.32
Repairs and Maintenance - Transportation Equipment	23,377,815.64
Repairs and Maintenance-Furniture and Fixtures	116,100.00
Repairs and Maintenance - Other Property, Plant and Equipment	3,413,536.00
Total Repairs and Maintenance	**94,395,459.98**
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	4,912,428.35
Fidelity Bond Premiums	621,164.38
Insurance Expenses	13,252,631.20
Total Taxes, Insurance Premiums and Other Fees	**18,786,223.93**
Other Maintenance and Operating Expenses	
Advertising Expenses	88,693.20
Printing and Publication Expenses	48,340,471.00
Representation Expenses	31,038,353.75
Rent Expenses	25,866,527.48
Membership Dues and Contributions to Organizations	567,000.00
Subscription Expenses	969,585.00
Donations	245,600,334.65
Other Maintenance and Operating Expenses	178,801,542.16
Total Other Maintenance and Operating Expenses	**531,272,507.24**
Total Maintenance and Other Operating Expenses	**3,031,234,681.95**

CITY OF VALENZUELA

DETAILED STATEMENT OF FINANCIAL PERFORMANCE

GENERAL FUND

For the Quarter Ended December 31, 2025

FINANCIAL EXPENSES	
Financial Expenses	
Interest Expenses	115,987,749.51
Bank Charges	23,300.00
Other Financial Charges	4,491,655.06
Total Financial Expenses	**120,502,704.57**
NON-CASH EXPENSES	
Depreciation	
Depreciation - Land Improvements	39,169,774.96
Depreciation - Infrastructure Assets	118,519,962.10
Depreciation - Buildings and Other Structures	96,073,561.79
Depreciation - Machinery and Equipment	137,768,915.91
Depreciation - Transportation Equipment	88,748,358.87
Depreciation - Furniture, Fixtures and Books	20,539,615.48
Depreciation - Service Concession Assets	6,677,095.11
Depreciation - Other Property, Plant and Equipment	46,247,099.60
Total Depreciation	**553,744,383.82**
Amortization	
Amortization - Intangible Assets	6,097,009.19
Total Non-Cash Expenses	**559,841,393.01**
TOTAL CURRENT OPERATING EXPENSES	**5,466,816,159.01**
SURPLUS (DEFICIT) FROM CURRENT OPERATIONS	**517,848,459.23**
ADD (DEDUCT):	
TRANSFERS, ASSISTANCE AND SUBSIDY	
Financial Assistance/Subsidy to	
Subsidy to NGAs	159,184,000.00
Subsidy to Other Local Government Units	14,300,000.00
Subsidies - Others	3,522,000.00
Total Financial Assistance/Subsidy to	**177,006,000.00**
Transfers to	
Transfers of Unspent Current Year DRRM Funds to the Trust Funds	27,826,841.51
Total Transfers to	**27,826,841.51**

CITY OF VALENZUELA

DETAILED STATEMENT OF FINANCIAL PERFORMANCE

GENERAL FUND

For the Quarter Ended December 31, 2025

Total Transfers, Assistance and Subsidy to	**204,832,841.51**
NET FINANCIAL ASSISTANCE/SUBSIDY	**(204,832,841.51)**
OTHER NON-OPERATING INCOME/(LOSSES)	
Miscellaneous Income	
Miscellaneous Income	23,594,178.79
Losses	
Loss on Sale of Property, Plant and Equipment	1,021,483.10
Other Non-Operating Income/(Losses)	**22,572,695.69**
SURPLUS (DEFICIT) FOR THE PERIOD	**335,588,313.41**

Prepared by:

ANNA ROSS R. DELOS REYES, CPA
Accountant III

Certified by:

ARNALDO R. PABLO, CPA
City Accountant