

**SPECIAL EDUCATION FUND UTILIZATION**

**REGION:** NATIONAL CAPITAL REGION **CALENDAR YEAR:** 2025  
**PROVINCE:** CITY OF VALENZUELA **QUARTER:** 4  
**CITY/MUNICIPALITY:** CITY OF VALENZUELA

Receipt from SEF

Special Education Tax	774,062,700.75
Fines and Penalties- Property Taxes	9,805,600.61
Interest Income	229,044.18
Receipts from Borrowings/Loans	128,817,220.26
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	912,914,565.80

Less: DISBURSEMENTS (broken down by expense class and by object of expenditures)

**Personal Services**

Salaries and Wages- Casual/Contractual	51,808,937.28
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
Retirement and Life Insurance Contributions	6,524,083.50
Pag-IBIG Contributions	651,628.63
PhilHealth Contributions	1,360,689.50
Employee Compensation Insurance Premium	307,700.00
Terminal Leave Benefits	3,809,873.68
Other Personnel Benefits	28,928,500.00
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	117,145,387.89

<b>Maintenance and Other Operating Expenses</b>	
Textbooks and Instructional Materials for Distribution	20,972,997.90
Office Supplies Inventory	245,722.00
Fuel, Oil and Lubricants Inventory	65,918.10
Other Supplies and Materials Inventory	162,100,896.74
Travelling Expense- Local	24,325.00
Training Expense	15,365,468.04
Food Supplies Expense	3,523,045.50
Water Expenses	5,586,249.15
Electricity Expenses	85,632,137.21
Internet Subscription Expenses	2,348,214.86
Other Professional Services	14,770,911.11
Security Services	6,079,917.24
Other General Services	89,897,596.42
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
Taxes, Duties and Licenses	45,808.84
Insurance Expense	2,812,485.34
Printing and Publication Expenses	1,099,999.30
Representation Expense	202,363.00
Other Maintenance and Operating Expenses	24,609,525.48
	<u>440,776,110.98</u>
<b>Capital Outlay</b>	
Land	108,583,232.08
Other Land Improvements	17,619,978.78
School Buildings	21,225,744.85
Other Structures	16,281,781.88
Office Equipment	877,500.00
Information and Communication Technology Equipment	25,878,000.00
Furnitures and Fixtures	219,500.00
Construction in Progress- Land Improvements	(15,559,902.86)
Construction in Progress- Buildings and Other Structures	64,054,506.53
Other Property, Plant and Equipment	278,000.00
Computer Software	2,800,000.00
	<u>242,258,341.26</u>
<b>Financial Expenses</b>	
Interest Expenses	40,274,741.11
Bank Charges	11,800.00
Other Financial Charges	966,129.50
Loan Amortization	33,819,678.79
	<u>75,072,349.40</u>
	<u>875,252,189.53</u>
Sub-total	
	<u>875,252,189.53</u>
Balance	<u>37,662,376.27</u>

We hereby certify that we have reviewed the contents and hereby attest to the veracity and correctness of the data or Information contained in this document.

Arnaldo R. Pablo, CPA  
Local Accountant

WESLIE T. GATCHALIAN  
Local Chief Executive