

CITY OF VALENZUELA
WORKING PAPER - DETAILED STATEMENTS OF FINANCIAL PERFORMANCE
SPECIAL EDUCATION FUND
For the Month Ended September 30, 2018
(In Philippine Pesos)

as of September 30, 2018

REVENUE

Tax Revenue

544,735,182.86

Tax Revenue - Individual and Corporation

-

Professional Tax
Community Tax

Tax Revenue - Property

529,277,660.54

Real Property Tax - Basic
Discount on Real Property Tax - Basic
Special Education Tax
Discount on Special Education Tax
Special Levy on Idle Lands
Special Levy on Lands Benefited by Public Works Projects
Real Property Transfer Tax

529,277,660.54

Tax Revenue - Goods and Services

-

Business Tax
Tax on Sand, Gravel and Other Quarry Products
Tax on Delivery - Trucks and Vans
Amusement Tax
Franchise Tax
Printing and Publication Tax

Tax Revenue - Others

-

Other Taxes

Tax Revenue - Fines and Penalties

15,457,522.32

Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation
Tax Revenue - Fines and Penalties - Property Taxes
Tax Revenue - Fines and Penalties - Taxes on Goods and Services
Tax Revenue - Fines and Penalties - Other Taxes

15,457,522.32

Share from National Taxes

-

Share from Internal Revenue Collections (IRA)
Share from Expanded Value Added Tax
Share from National Wealth
Share from Tobacco Excise Tax (RA 7171 and 8240)
Share from Economic Zones

Service and Business Income

58,430.73

Service Income

-

Permit Fees
Registration Fees
Registration Plates, Tags and Stickers Fees
Clearance and Certification Fees
Supervision and Regulation Enforcement Fees
Inspection Fees
Verification and Authentication Fees
Processing Fees
Occupation Fees
Fishery Rentals, Fees and Charges
Fees for Sealing and Licensing of Weights and Measures
Fines and Penalties - Service Income
Other Service Income

Business Income

58,430.73

School Fees
Affiliation Fees

Seminar/Training Fees	
Rent Income	
Communication Network Fees	
Transportation System Fees	
Road Network Fees	
Waterworks System Fees	
Power Supply System Fees	
Seaport System Fees	
Parking Fees	
Receipts from Operation of Hostels/Dormitories and Other Like Facilities	
Receipts from Market Operations	
Receipts from Slaughterhouse Operations	
Receipts from Cemetery Operations	
Receipts from Printing and Publication	
Sales Revenue	
<i>Sales Discounts</i>	
Garbage Fees	
Hospital Fees	
Dividend Income	
Interest Income	58,430.73
Service Concession Revenue	
Other Service Concession Revenue	
Lease Revenue	
Share in the Profit of Joint Venture	
Fines and Penalties - Business Income	
Other Business Income	

Shares, Grants and Donations

Share	-
Share from PAGCOR	-
Share from PCSO	-
Grants and Donations	-
Grants and Donations in Cash	-
Grants and Donations in Kind	-
Grants from Concessionary Loans	-

Miscellaneous Income

Miscellaneous Income	222.13
Miscellaneous Income	222.13

TOTAL REVENUE

544,793,835.72

LESS: CURRENT OPERATING EXPENSES

Personnel Services

Salaries and Wages	85,210,514.75
Salaries and Wages - Regular	38,016,966.64
Salaries and Wages - Casual/Contractual	38,016,966.64
Other Compensation	17,058,473.12
Personal Economic Relief Allowance (PERA)	5,617,445.31
Representation Allowance (RA)	
Transportation Allowance (TA)	
Clothing/Uniform Allowance	1,954,833.33
Subsistence Allowance	227,225.00
Laundry Allowance	31,693.88
Quarters Allowance	
Productivity Incentive Allowance	
Overseas Allowance	
Honoraria	2,360,633.33
Hazard Pay	1,338,350.99
Longevity Pay	
Overtime and Night Pay	902,644.48
Year End Bonus	4,619,646.80
Cash Gift	6,000.00
Other Bonuses and Allowances	

Personnel Benefit Contributions	<u>5,875,512.53</u>
Retirement and Life Insurance Premiums	4,744,833.33
Pag-IBIG Contributions	311,293.08
PhilHealth Contributions	538,001.87
Employees Compensation Insurance Premiums	281,384.25
Provident/Welfare Fund Contributions	
Other Personnel Benefits	<u>24,259,562.46</u>
Pension Benefits	
Retirement Gratuity	
Terminal Leave Benefits	122,414.17
Other Personnel Benefits	24,137,148.29
Maintenance and Other Operating Expenses	<u>181,002,442.51</u>
Travelling Expenses	<u>476,674.00</u>
Travelling Expenses - Local	476,674.00
Travelling Expenses - Foreign	
Training and Scholarship Expenses	<u>7,244,380.08</u>
Training Expenses	7,244,380.08
Scholarship Grants/Expenses	
Supplies and Materials Expenses	<u>-</u>
Office Supplies Expenses	
Accountable Forms Expenses	
Non-Accountable Forms Expenses	
Animal/Zoological Supplies Expenses	
Food Supplies Expenses	
Welfare Goods Expenses	
Drugs and Medicines Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	
Agricultural and Marine Supplies Expenses	
Textbooks and Instructional Materials Expenses	
Military, Police and Traffic Supplies Expenses	
Chemical and Filtering Supplies Expenses	
Other Supplies and Materials Expenses	
Utility Expenses	<u>40,376,719.61</u>
Water Expenses	11,118,105.25
Electricity Expenses	29,258,614.36
Communication Expenses	<u>-</u>
Postage and Courier Services	
Telephone Expenses	
Internet Subscription Expenses	
Cable, Satellite, Telegraph and Radio Expenses	
Awards/Rewards and Prizes	<u>-</u>
Awards/Rewards and Prizes	
Prizes	
Survey, Research, Exploration and Development Expenses	<u>-</u>
Survey Expenses	
Research, Exploration and Development Expenses	
Demolition/Relocation and Desilting/Dredging Expenses	<u>-</u>
Demolition and Relocation Expenses	
Desilting and Dredging Expenses	
Generation, Transmission and Distribution Expenses	<u>-</u>
Generation, Transmission and Distribution Expenses	
Confidential, Intelligence and Extraordinary Expenses	<u>-</u>
Confidential Expenses	
Intelligence Expenses	
Extraordinary and Miscellaneous Income	
Professional Expenses	<u>11,406,304.17</u>

Legal Services	
Auditing Services	
Consultancy Services	
Other Professional Services	11,406,304.17
General Services	81,132,383.78
Environment/Sanitary Services	
Janitorial Services	
Security Services	25,230,000.00
Other General Services	55,902,383.78
Repairs and Maintenance	531,147.96
Repairs and Maintenance - Investment Property	
Repairs and Maintenance - Land Improvements	
Repairs and Maintenance - Infrastructure Assets	
Repairs and Maintenance - Buildings and Other Structures	87,300.00
Repairs and Maintenance - Machinery and Equipment	89,180.00
Repairs and Maintenance - Transportation Equipment	354,667.96
Repairs and Maintenance - Furniture and Fixtures	
Repairs and Maintenance - Leased Assets	
Repairs and Maintenance - Leased Assets Improvements	
Repairs and Maintenance - Other Property, Plant and Equipment	
Taxes, Insurance Premiums and Other Fees	1,132,752.86
Taxes, Duties and Licenses	11,686.14
Fidelity Bond Premiums	
Insurance Expenses	1,121,066.72
Other Maintenance and Operating Expenses	38,702,080.05
Advertising Expenses	
Printing and Publication Expenses	470,740.00
Representation Expenses	285,885.73
Transportation and Delivery Expenses	
Rent Expenses	37,600.00
Membership Dues and Contributions to Organizations	
Subscription Expenses	
Donations	
Other Maintenance and Operating Expenses	37,907,854.32
Financial Expenses	15,891,561.53
Financial Expenses	15,891,561.53
Management Supervision/Trusteeship Fees	
Interest Expenses	15,891,561.53
Guarantee Expenses	
Bank Charges	
Commitment Expenses	
Other Financial Charges	
Non-Cash Expenses	-
Depreciation	-
Depreciation - Investment Property	-
Depreciation - Land Improvements	-
Depreciation - Infrastructure Assets	-
Depreciation - Buildings and Other Structures	-
Depreciation - Machinery and Equipment	-
Depreciation - Transportation Equipment	-
Depreciation - Furniture, Fixtures and Books	-
Depreciation - Leased Assets	-
Depreciation - Leased Assets Improvements	-
Depreciation - Service Concession Assets	-
Depreciation - Other Property, Plant and Equipment	-
Amortization	-
Amortization - Intangible Assets	-
Impairment Loss	-
Impairment Loss - Financial Assets Held to Maturity	-
Impairment Loss - Loans and Receivables	-

Impairment Loss - Lease Receivables	-
Impairment Loss - Investments in GOCCs	-
Impairment Loss - Investments in Joint Venture	-
Impairment Loss - Other Receivables	-
Impairment Loss - Inventories	-
Impairment Loss - Investment Property	-
Impairment Loss - Property, Plant and Equipment	-
Impairment Loss - Intangible Assets	-
Losses	-
Loss on Foreign Exchange (FOREX)	-
Loss on Sale of Investments	-
Loss on Sale of Investment Property	-
Loss on Sale of Property, Plant and Equipment	-
Loss on Sale of Biological Assets	-
Loss on Sale of Intangible Assets	-
Loss on Sale of Assets	-
Loss on Initial Recognition of Biological Assets	-
Loss on Assets	-
Loss on Guaranty	-
Other Losses	-
Grants	-
Grants for Concessionary Loans	-
TOTAL CURRENT OPERATING EXPENSES	282,104,518.79
SURPLUS (DEFICIT) FROM CURRENT OPERATIONS	262,689,316.93
FINANCIAL ASSISTANCE/SUBSIDY FROM NGAs, LGUs, GOCCs	
<i>Transfers, Assistance and Subsidy - Inflow</i>	-
Assistance and Subsidy	-
Subsidy from National Government	-
Subsidy from Local Government Units	-
Subsidy from Government-Owned and/or Controlled Corporations	-
Subsidy from Other Funds	-
Subsidy from General Fund Proper/Other Special Accounts	-
Subsidy from Other Local Economic Enterprise	-
Transfers	-
Transfers from General Fund of LGU Counterpart/Equity Share	-
Transfers from General Fund of Unspent DRRMF	-
LESS: FINANCIAL ASSISTANCE/SUBSIDY TO NGAs, LGUs, GOCCs	
<i>Transfers, Assistance and Subsidy - Outflow</i>	-
Financial Assistance/Subsidy	-
Subsidy to NGAs	-
Subsidy to Other Local Government Units	-
Subsidy to Other Funds	-
Subsidy to General Fund Proper/Special Accounts	-
Subsidy to Local Economic Enterprises	-
Subsidy - Others	-
Transfers	-
Transfers of Unspent Current Year DRRM Funds to the Trust Funds	-
Transfers for Project Equity Share/LGU Counterpart	-
NET FINANCIAL ASSISTANCE/SUBSIDY	
SURPLUS (DEFICIT) BEFORE OTHER NON-OPERATING INCOME/GAINS AND LOSSES	262,689,316.93
OTHER NON-OPERATING INCOME	
<i>Sale of Assets</i>	-
Sale of Assets	-
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties	-
GAINS	
<i>Gains</i>	-

Gains	-
Gain from Changes in Fair Value of Financial Instruments	-
Gain on Foreign Exchange (FOREX)	-
Gain on Sale of Investments	-
Gain on Sale of Investment Property	-
Gain on Sale of Property, Plant and Equipment	-
Gain on Initial Recognition of Biological Assets	-
Gain on Sale of Biological Assets	-
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Physical Cha	-
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Chang	-
Gain from Initial Recognition of Agricultural Produce	-
Gain on Sale of Intangible Assets	-
Reversal of Impairment Losses	-
Other Gains	-

LOSSES

Losses	-
Losses	-
Loss on Foreign Exchange (FOREX)	-
Loss on Sale of Investments	-
Loss on Sale of Investment Property	-
Loss on Sale of Property, Plant and Equipment	-
Loss on Sale of Biological Assets	-
Loss on Sale of Intangible Assets	-
Loss on Sale of Assets	-
Loss on Initial Recognition of Biological Assets	-
Loss on Assets	-
Loss on Guaranty	-
Other Losses	-

SURPLUS (DEFICIT) FOR THE PERIOD **262,689,316.93**