

CITY OF VALENZUELA
DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
AS OF SEPTEMBER 30, 2025

ASSETS

CURRENT ASSETS

CASH AND CASH EQUIVALENTS

Cash on Hand

Cash Local Treasury	54,379,037.55
Petty Cash	1,184,303.00

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account	909,487,839.57
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Investments in Time Deposits (90 days)

Cash in Bank - Local Currency, Time Deposits	1,696,783.40
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Total Cash and Cash Equivalents

	966,747,963.52
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RECEIVABLES

Loans and Receivable Accounts

Real Property Tax Receivable	435,317,349.61
<i>Allowance for Impairment - RPT Receivable</i>	-
<i>Net Value Real Property Tax Receivable</i>	<i>435,317,349.61</i>
Loans Receivables - Others	2,171,602.04
<i>Allowance for Impairment - Loans Receivable - Others</i>	<i>(1,250,881.00)</i>
<i>Net Value Loans Receivables</i>	<i>920,721.04</i>

Inter-Agency Receivables

Due from NGAs	9,456.86
<i>Allowance for Impairment - Due from NGAs</i>	-
<i>Net Value Due from NGAs</i>	<i>9,456.86</i>
Due from GOCCs	6,378,764.51
<i>Allowance for Impairment - Due from GOCCs</i>	-
<i>Net Value Due from GOCCs</i>	<i>6,378,764.51</i>
Due from Local Government Units	-
<i>Allowance for Impairment - Due from Local Government Units</i>	-
<i>Net Value Due from Local Government Units</i>	-

Intra-Agency Receivables

Due from Other Funds	29,457,176.42
Due from Special Accounts	-

Advances

Advances for Operating Expenses	8,392,360.52
Advances for Payroll	7,712,743.95
Advances to Special Disbursing Officer	0.00
Advances to Officers and Employees	1,218,166.65

Other Receivables

Receivables - Disallowances/Charges	5,004,319.43
<i>Allowance for Impairment - Receivables- Disallowances/Charges</i>	-
<i>Net Value Receivables - Disallowances/Charges</i>	<i>5,004,319.43</i>
Due from Officers and Employees	8,830,871.56
<i>Allowance for Impairment - Due from Officers and Employees</i>	<i>(4,214,013.45)</i>
<i>Net Value Due from Officers and Employees</i>	<i>4,616,858.11</i>

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Other Receivables	40,373,151.71
<i>Allowance for Impairment - Other Receivables</i>	<i>(69,280.58)</i>
<i>Net Value Other Receivables</i>	<i>40,303,871.13</i>
Total Receivables	<u>539,331,788.23</u>
INVENTORIES	
Inventory Held for Distribution	
Welfare Goods for Distribution	22,755,015.00
Inventory Held for Consumption	
Office Supplies Inventory	4,670,239.00
Accountable Forms, Plates and Stickers	1,976,245.00
Non-Accountable Forms Inventory	21,776.00
Animal/Zoological Supplies Inventory	219,600.00
Drugs and Medicines Inventory	25,384,226.75
Medical, Dental and Laboratory Supplies Inventory	9,813,648.31
Fuel, Oil and Lubricants Inventory	23,025,412.25
Other Supplies and Materials Inventory	33,783,727.05
Semi-Expendable Machinery and Equipment	
Semi-Expendable Office Equipment	479,480.00
Semi-Expendable Informations and Technology Equipment	225,750.00
Semi-Expendable Other Machinery and Equipment	1,801,316.00
Semi-Expendable Furniture, Fixtures and Books	
Semi-Expendable Furniture and Fixtures	483,469.00
Total Inventories	<u>125,002,644.36</u>
PREPAYMENTS AND DEFERRED CHARGES	
Prepayments	
Advances to Contractors	111,615,162.93
Prepaid Insurance	-
Other Prepayments	88,694,910.03
Total Prepayments and Deferred Charges	<u>200,310,072.96</u>
Total Current Assets	<u>1,831,392,469.07</u>
NON-CURRENT ASSETS	
INVESTMENTS	
Financial Assets - Others	
Other Investments	187,980.00
<i>Allowance for Impairment - Other Investments</i>	<i>-</i>
<i>Net Value Other Investments</i>	<i>187,980.00</i>
Total Investments	<u>187,980.00</u>
PROPERTY, PLANT AND EQUIPMENT	
Land	
Land	1,405,046,550.71
<i>Accumulated Impairment Losses-Land</i>	<i>-</i>
<i>Net Value Land</i>	<i>1,405,046,550.71</i>
Land Improvements	
Other Land Improvements	970,459,611.31

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<i>Accumulated Depreciation-Other Land Improvements</i>	<i>(265,160,826.99)</i>
<i>Accumulated Impairment Losses-Other Land Improvements</i>	-
<i>Net Value Other Land Improvements</i>	<i>705,298,784.32</i>
Infrastructure Assets	
Road Networks	3,667,623,636.69
<i>Accumulated Depreciation-Road Networks</i>	<i>(529,891,670.12)</i>
<i>Accumulated Impairment Losses-Road Networks</i>	-
<i>Net Value Road Networks</i>	<i>3,137,731,966.57</i>
Flood Control Systems	249,787,727.33
<i>Accumulated Depreciation-Flood Control Systems</i>	<i>(67,169,022.39)</i>
<i>Accumulated Impairment Losses-Flood Control Systems</i>	-
<i>Net Value Flood Control Systems</i>	<i>182,618,704.94</i>
Water Supply Systems	165,174,847.77
<i>Accumulated Depreciation-Water Supply Systems</i>	<i>(101,976,601.14)</i>
<i>Accumulated Impairment Losses-Water Supply Systems</i>	-
<i>Net Value Water Supply Systems</i>	<i>63,198,246.63</i>
Power Supply Systems	168,784,888.17
<i>Accumulated Depreciation-Power Supply Systems</i>	<i>(89,223,809.83)</i>
<i>Accumulated Impairment Losses-Power Supply Systems</i>	-
<i>Net Value Power Supply Systems</i>	<i>79,561,078.34</i>
Communication Networks	4,974,696.09
<i>Accumulated Depreciation-Communication Networks</i>	-
<i>Accumulated Impairment Losses-Communication Networks</i>	-
<i>Net Value Communication Networks</i>	<i>4,974,696.09</i>
Seaport Systems	1,442,055.48
<i>Accumulated Depreciation-Seaport Systems</i>	<i>(1,369,952.74)</i>
<i>Accumulated Impairment Losses-Seaport Systems</i>	-
<i>Net Value Seaport Systems</i>	<i>72,102.74</i>
Parks, Plazas and Monuments	323,651,157.95
<i>Accumulated Depreciation-Parks, Plazas and Monuments</i>	<i>(93,943,277.38)</i>
<i>Accumulated Impairment Losses-Parks, Plazas and Monuments</i>	-
<i>Net Value Parks, Plazas and Monuments</i>	<i>229,707,880.57</i>
Other Infrastructure Assets	42,468,523.30
<i>Accumulated Depreciation-Other Infrastructure Assets</i>	<i>(23,113,336.18)</i>
<i>Accumulated Impairment Losses-Other Infrastructure Assets</i>	-
<i>Net Value Other Infrastructure Assets</i>	<i>19,355,187.12</i>
Buildings and Other Structures	
Buildings	1,137,450,455.06
<i>Accumulated Depreciation-Buildings</i>	<i>(233,336,845.12)</i>
<i>Accumulated Impairment Losses-Buildings</i>	-
<i>Net Value Buildings</i>	<i>904,113,609.94</i>
School Buildings	918,008,385.49
<i>Accumulated Depreciation-School Buildings</i>	<i>(234,907,849.03)</i>
<i>Accumulated Impairment Losses-School Buildings</i>	-

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<i>Net Value School Buildings</i>	683,100,536.46
Hospitals and Health Centers	163,813,993.51
<i>Accumulated Depreciation-Hospitals and Health Centers</i>	(48,979,238.13)
<i>Accumulated Impairment Losses-Hospitals and Health Centers</i>	-
<i>Net Value Hospitals and Health Centers</i>	114,834,755.38
Markets	2,901,692.00
<i>Accumulated Depreciation-Markets</i>	(768,948.38)
<i>Accumulated Impairment Losses-Markets</i>	-
<i>Net Value Markets</i>	2,132,743.62
Other Structures	1,273,247,272.57
<i>Accumulated Depreciation-Other Structures</i>	(329,976,920.26)
<i>Accumulated Impairment Losses-Other Structures</i>	-
<i>Net Value Other Structures</i>	943,270,352.31
Machinery and Equipment	
Machinery	44,384.24
<i>Accumulated Depreciation-Machinery</i>	(35,090.05)
<i>Accumulated Impairment Losses-Machinery</i>	-
<i>Net Value Machinery</i>	9,294.19
Office Equipment	281,291,385.26
<i>Accumulated Depreciation-Office Equipment</i>	(100,308,417.03)
<i>Accumulated Impairment Losses-Office Equipment</i>	-
<i>Net Value Office Equipment</i>	180,982,968.23
Information and Communication Technology Equipment	254,279,121.80
<i>Accumulated Depreciation-Information and Communication Technology Equipme</i>	(173,695,816.17)
<i>Accumulated Impairment Losses-Information and Communication Technology Eq</i>	-
<i>Net Value Information and Communication Technology Equipment</i>	80,583,305.63
Communication Equipment	28,739,490.66
<i>Accumulated Depreciation-Communication Equipment</i>	(15,619,595.20)
<i>Accumulated Impairment Losses-Communication Equipment</i>	-
<i>Net Value Communication Equipment</i>	13,119,895.46
Construction and Heavy Equipment	295,855,841.81
<i>Accumulated Depreciation-Construction and Heavy Equipment</i>	(203,818,176.44)
<i>Accumulated Impairment Losses-Construction and Heavy Equipment</i>	-
<i>Net Value Construction and Heavy Equipment</i>	92,037,665.37
Disaster Response and Rescue Equipment	492,261,973.14
<i>Accumulated Depreciation-Disaster Response and Rescue Equipment</i>	(222,702,014.02)
<i>Accumulated Impairment Losses-Disaster Response and Rescue Equipment</i>	-
<i>Net Value Disaster Response and Rescue Equipment</i>	269,559,959.12
Military, Police and Security Equipment	56,851,643.70
<i>Accumulated Depreciation-Military, Police and Security Equipment</i>	(22,692,664.98)
<i>Accumulated Impairment Losses-Military, Police and Security Equipment</i>	-
<i>Net Value Military, Police and Security Equipment</i>	34,158,978.72
Medical Equipment	115,756,210.61
<i>Accumulated Depreciation-Medical Equipment</i>	(69,171,777.17)

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<i>Accumulated Impairment Losses-Medical Equipment</i>	-
<i>Net Value Medical Equipment</i>	46,584,433.44
Sports Equipment	451,150.00
<i>Accumulated Depreciation-Sports Equipment</i>	(213,900.00)
<i>Accumulated Impairment Losses-Sports Equipment</i>	-
<i>Net Value Sports Equipment</i>	237,250.00
Technical and Scientific Equipment	307,055,386.54
<i>Accumulated Depreciation-Technical and Scientific Equipment</i>	(113,524,785.32)
<i>Accumulated Impairment Losses-Technical and Scientific Equipment</i>	-
<i>Net Value Technical and Scientific Equipment</i>	193,530,601.22
Other Machinery and Equipment	64,406,252.98
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(45,296,333.18)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	-
<i>Net Value Other Machinery and Equipment</i>	19,109,919.80
Transportation Equipment	
Motor Vehicles	1,307,699,778.22
<i>Accumulated Depreciation-Motor Vehicles</i>	(864,520,481.82)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	-
<i>Net Value Motor Vehicles</i>	443,179,296.40
Watercrafts	8,697,439.00
<i>Accumulated Depreciation-Watercrafts</i>	(7,674,933.90)
<i>Accumulated Impairment Losses-Watercrafts</i>	-
<i>Net Value Watercrafts</i>	1,022,505.10

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Furniture, Fixtures and Books	
Furniture and Fixtures	387,182,952.05
<i>Accumulated Depreciation-Furniture and Fixtures</i>	<i>(178,886,700.64)</i>
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	-
<i>Net Value Furniture and Fixtures</i>	<i>208,296,251.41</i>
Books	17,949,686.48
<i>Accumulated Depreciation-Books</i>	<i>(12,330,081.87)</i>
<i>Accumulated Impairment Losses-Books</i>	-
<i>Net Value Books</i>	<i>5,619,604.61</i>
Construction in Progress	
Construction in Progress - Land Improvements	18,909,897.40
Construction in Progress - Infrastructures Assets	71,368,580.32
Construction in Progress - Buildings and Other Structures	169,724,946.27
Service Concession Assets	
Service Concession Assets	184,217,766.15
<i>Accumulated Depreciation - Service Concession Assets</i>	<i>(57,800,909.03)</i>
<i>Accumulated Impairment Losses - Service Concession Assets</i>	-
<i>Net Value Service Concession Assets</i>	<i>126,416,857.12</i>
Other Property, Plant and Equipment	
Work/Zoo Animals	178,000.00
<i>Accumulated Depreciation - Work/Zoo Animals</i>	<i>(151,113.33)</i>
<i>Accumulated Impairment Losses - Work/Zoo Animals</i>	-
<i>Net Value Work/Zoo Animals</i>	<i>26,886.67</i>
Other Property, Plant and Equipment	717,837,860.23
<i>Accumulated Depreciation - Other Property, Plant and Equipment</i>	<i>(312,277,007.26)</i>
<i>Accumulated Impairment Losses - Other Property, Plant and Equipment</i>	-
<i>Net Value Other Property, Plant and Equipment</i>	<i>405,560,852.97</i>
Total Property, Plant and Equipment	10,855,057,145.19
INTANGIBLE ASSETS	
Computer Software	54,483,735.31
<i>Accumulated Amortization - Computer Software</i>	<i>(37,258,021.72)</i>
<i>Accumulated Impairment - Computer Software</i>	-
<i>Net Value Computer Software</i>	<i>17,225,713.59</i>
TOTAL INTANGIBLE ASSETS	17,225,713.59
Total Non-Current Assets	10,872,470,838.78
TOTAL ASSETS	12,703,863,307.85
LIABILITIES	
CURRENT LIABILITIES	
FINANCIAL LIABILITIES	
Payables	
Accounts Payable	266,257,544.07
Due to Officers and Employees	7,922,943.60
Interest Payable	(0.00)

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Leave Benefits Payable	4,621,014.91
Total Payables	<u>278,801,502.58</u>
Bills/Bonds/Loans Payable	
Loans Payable - Domestic	64,784,163.85
Total Bills/Bonds/Loans Payable	<u>64,784,163.85</u>
Total Financial Liabilities	<u>343,585,666.43</u>
Inter-Agency Payables	
Due to BIR	17,465,576.75
Due to GSIS	26,481,698.14
Due to Pag-IBIG	6,227,316.94
Due to PhilHealth	4,476,466.30
Due to NGAs	690,195.66
Due to GOCCs	22,142.90
Due to LGUs	53,673,822.34
Total Inter-Agency Payables	<u>109,037,219.03</u>
Intra-Agency Payables	
Due to Other Funds	573,237,280.39
Total Intra-Agency Payables	<u>573,237,280.39</u>
Trust Liabilities	
Trust Liabilities	26,499,988.12
Guaranty/Security Deposits Payable	31,293,741.72
Total Trust Liabilities	<u>57,793,729.84</u>
Deferred Credits/Unearned Income	
Deferred Real Property Tax	435,317,349.61
Other Deferred Credits	16,726,893.56
Total Deferred Credits/Unearned Income	<u>452,044,243.17</u>
Other Payables	
Other Payables	66,582,842.71
Total Other Payables	<u>66,582,842.71</u>
Provisions	
Other Provisions	579,799,229.38
Total Provisions	<u>579,799,229.38</u>
TOTAL CURRENT LIABILITIES	<u>2,182,080,210.95</u>
NON-CURRENT LIABILITIES	
FINANCIAL LIABILITIES	
Bills/Bonds/Loans Payable	
Loans Payable - Domestic	1,292,062,485.30
Total Bills/Bonds/Loans Payable	<u>1,292,062,485.30</u>
Total Financial Liabilities	<u>1,292,062,485.30</u>
Deferred Credits/Unearned Income	
Deferred Service Concession Revenue	120,312,998.71
Other Deferred Credits	4,416,899.76
TOTAL NON-CURRENT LIABILITIES	<u>1,416,792,383.77</u>

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NET ASSETS/EQUITY	
Net Assets/Equity	9,104,990,713.13
Total Net Assets/Equity	<u>9,104,990,713.13</u>
TOTAL LIABILITIES AND NET ASSETS/EQUITY	<u><u>12,703,863,307.85</u></u>

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Prepared by:

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