CITY GOVERNMENT OF VALENZUELA
STATEMENT OF CASH FLOWS
GENERAL FUND
FOR THE ENDED DECEMBER 31, 2025

Cash Flows From Operating Activities	
Cash Inflows	
Collection of Income/Revenues	5,875,451,905.68
Collection of tax revenue	2,604,842,495.47
Share from Internal Revenue Allotment	2,372,823,150.00
Collection of service and business income	843,370,904.82
Collection of other income	23,011,947.26
Receipt of shares, grants and donations	13,932,969.99
Interest Income	759,926.35
Receipt of prior years' income	16,710,511.79
Collection of Receivables	5,780,080.79
Collection of loans and receivables	17,742.00
Collection of lease receivable	-
Collection of receivable from audit disallowances	249,633.78
Collection of other receivables	5,512,705.01
Receipt of Inter-Agency Fund Transfers	1,046,906,177.54
Receipt of cash for the account of NGAs/LGUs/GOCCs	1,046,906,177.54
Receipt of Intra-Agency Fund Transfers	515,131,248.27
Receipt of Funds for other intra-agency transactions	515,131,248.27
Trust Receipts	21,817,770.89
Receipt of Disaster Risk Reduction and Management Fund	-
Receipt of bail bonds	-
Receipt of guaranty/security deposits	7,183,603.89
Collection of other trust receipts	14,634,167.00
Other Receipts	281,804,562.05
Advance collection of income	-
Receipt of payment of liquidated damages	-
Unused Petty Cash Fund	-
Other Deferred Credits	151,927,566.87
Refund of overpayment of Personnel Services	1,097,939.98
Refund of overpayment of Maintenance and Other Operating Expenses	603,151.89
Receipt of refund of cash advance	22,516,827.65
Collection from trust receipts from entities other than NGAs/LGUs/GOCCs	105,659,075.66
Other miscellaneous receipts	-
Adjustments	420,345,314.48
Restoration of cash for cancelled/lost/stale checks/ADA	12,082,092.12
Restoration of cash for unreleased checks	-
Other adjustments - Inflow	408,263,222.36
Total Cash Inflows	**8,167,237,059.70**
Cash Outflows	
Payment of Expenses	3,812,763,202.65
Payment of personnel services	1,798,197,939.42
Payment of maintenance and other operating expenses	1,923,047,687.77
Payment of financial expenses	88,251,370.89
Payment of expenses pertaining to/incurred in the prior years	3,266,204.57
Liquidation of prior year's cash advances	-
Purchase of Inventories	259,321,352.76
Purchase of inventories for distribution	22,755,015.00
Purchase of semi-expendable supplies	4,017,015.88
Purchase of inventory held for consumption	232,549,321.88
Grant of Cash Advance	430,935,208.00

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Petty Cash	-
Advances for operating expenses	189,441,844.60
Advances for payroll	223,154,447.71
Advances for special purpose/time-bound undertakings	14,184,425.51
Advances to officers and employees	4,154,490.18
Prepayments	36,364,509.57
Advances to contractors (net of deductions from payments)	34,012,852.13
Other Prepayments	2,351,657.44
Payment of Accounts Payables	840,602,080.80
Remittance of Personnel Benefit Contributions and Mandatory Deductions	604,695,184.00
Remittance of taxes withheld not covered by TRA	211,974,036.69
Remittance to GSIS/Pag-IBIG/PhilHealth	392,721,147.31
Remittance of personnel benefits contributions	-
Remittance of other payables	-
Grant of Financial Assistance/Subsidy	159,184,000.00
Subsidy to NGAs	159,184,000.00
Grant of financial assistance to NGAs/LGUs/GOCCs	-
Release of Inter-Agency Fund Transfers	457,284,642.95
Release of Other Inter-Agency Fund Transfers	457,284,642.95
Release of Intra-Agency Fund Transfers	632,435,064.26
Release of Other Intra-Agency Fund Transfers	632,435,064.26
Other Disbursements	141,888,514.18
Refund of Excess Income	2,684,503.50
Refund of bail bond	-
Refund of cash advances	-
Other Disbursements	139,204,010.68
Adjustments	10,586,682.69
Adjustment for Dishonored checks	3,718,173.95
Adjustment for cash shortage	-
Reversing entry for unreleased checks in previous year	-
Other adjustments - outflow	6,868,508.74
Total Cash Outflows	7,386,060,441.86
Net Cash Provided by (Used in) Operating Activities	**781,176,617.84**
Cash Flows from Investing Activities	
Cash Inflows	
Proceeds from Sale of Investment Property	-
Proceeds from Sale/Disposal of Property, Plant and Equipment	3,292,444.73
Sale of Investments	-
Receipt of Cash Dividends	-
Proceeds from Matured/Return of Investments	-
Collection of Long-Term Loans	-
Proceeds from Sale of Other Assets	-
Total Cash Inflows	3,292,444.73
Cash Outflows	
Purchase/Construction of Investment Property	-
Purchase/Construction of Property, Plant and Equipment	702,150,398.19
Purchase of land	-
Payment for land improvements	47,680,789.37
Construction of infrastructure assets	210,884,020.62
Construction of building and other structures	59,703,296.84

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Purchase of machinery and equipment	44,112,653.00
Purchase of transportation equipment	-
Purchase of furniture, fixtures and books	44,924,493.56
Payments for leased assets improvements	-
Construction in progress	195,472,310.35
Purchase of property, plant and equipment	98,490,111.87
Payment of retention fee to contractors	882,722.58
Payment for rehabilitation of property, plant and equipment (capitalized repair)	-
Payment of accounts payable for the construction of property, plant and equipment	-
Investments	-
Purchase of Bearer Biological Assets	-
Purchase of Intangible Assets	4,431,000.00
Purchase of computer software	4,431,000.00
Purchase of other intangible assets	-
Grant of loans	-
Total Cash Outflows	**706,581,398.19**
Net Cash Provided by (Used in) Investing Activities	**(703,288,953.46)**
Cash Flows from Financing Activities	
Cash Inflows	
Proceeds from issuance of bills and bonds	-
Proceeds from Domestic and Foreign Loans	598,887,288.68
Proceeds from issuance of notes payable	-
Proceeds from domestic loans	598,887,288.68
Proceeds from foreign loans	-
Total Cash Inflows	598,887,288.68
Cash Outflows	
Payment of Long-Term Loan Liabilities	258,204,075.99
Payment of domestic loans	258,204,075.99
Payment of other long-term liabilities	-
Redemption of Bills/Bonds Issued	-
Payment of Doc. Stamp Tax on Domestic Loans	4,491,655.06
Payment of Interest Expense (BTR/NG Debt)	-
Total Cash Outflows	262,695,731.05
Net Cash Provided by (Used in) Financing Activities	**336,191,557.63**
Increase (Decrease) in Cash and Cash Equivalents	**414,079,222.01**
Effects of Exhange Rate Changes on Cash and Cash Equivalents	-
Cash and Cash Equivalents, January 1, 2025	**231,436,585.75**
Cash and Cash Equivalents, December 31, 2025	**645,515,807.76**

Prepared by:

ANNA ROSS R. DELOS REYES, CPA
Accountant III

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FOR THE ENDED DECEMBER 31, 2025

Certified Correct by:

ARNALDO R. PABLO, CPA
City Accountant