

CITY OF VALENZUELA
DETAILED STATEMENTS OF FINANCIAL POSITION
SPECIAL EDUCATION FUND
AS OF SEPTEMBER 30, 2025
(In Philippine Pesos)

ASSETS

Current Assets

Cash and Cash Equivalents	242,236,713.00
<i>Cash on Hand</i>	<u>11,638,638.70</u>
Cash Local Treasury	11,638,638.70
 <i>Cash in Bank - Local Currency</i>	 <u>230,598,074.30</u>
Cash in Bank - Local Currency, Current Account	230,598,074.30
 Receivables	 620,985,018.03
<i>Loans and Receivable</i>	<u>198,897,009.32</u>
Accounts Receivable	5,625.13
<i>Allowance for Impairment - Accounts Receivable</i>	(5,625.13)
Special Education Tax Receivable	198,897,009.32
 <i>Inter-Agency Receivables</i>	 <u>-</u>
Due from LGUs	68,063.62
<i>Allowance for Impairment - Due from LGUs</i>	(68,063.62)
 <i>Intra-Agency Receivables</i>	 <u>419,299,654.72</u>
Due from Other Funds	419,299,654.72
 <i>Advances</i>	 <u>1,196,415.04</u>
Advances to Special Disbursing Officer	1,098,557.54
Advances for Officers and Employees	97,857.50
 <i>Other Receivables</i>	 <u>1,591,938.95</u>
Due from Officers and Employees	1,591,938.95
 Inventories	 98,513,066.42
<i>Inventory Held for Distribution</i>	<u>9,672,997.90</u>
Textbooks and Instructional Materials for Distribution	9,672,997.90
 <i>Inventory Held for Consumption</i>	 <u>88,840,068.52</u>
Office Supplies Inventory	195,371.00
Fuel, Oil and Lubricants Inventory	53,003.70
Chemical and Filtering Supplies Inventory	16,450.00
Other Supplies and Materials Inventory	88,546,836.04
Semi- Expendable ICTE	28,407.78
 Prepayments and Deferred Charges	 8,665,217.44
<i>Prepayments</i>	<u>8,665,217.44</u>
Advances to Contractors	8,665,217.44
 Total Current Assets	 970,400,014.89

Non Current Assets

Property, Plant and Equipment	2,312,180,344.10
<i>Land</i>	<u>667,010,709.80</u>
Land	667,010,709.80
<i>Accumulated Impairment Losses - Land</i>	-
<i>Land Improvements</i>	<u>158,167,631.83</u>
Other Land Improvements	331,022,770.09
<i>Accumulated Depreciation - Other Land Improvements</i>	(172,855,138.26)
<i>Building and Other Structures</i>	<u>1,216,872,582.15</u>
School Buildings	1,602,301,778.37
<i>Accumulated Depreciation - School Buildings</i>	(403,115,607.72)
Other Structures	22,393,103.10
<i>Accumulated Depreciation - Other Structures</i>	(4,706,691.60)
<i>Machinery and Equipment</i>	<u>134,906,344.73</u>
Office Equipment	49,789,609.79
<i>Accumulated Depreciation - Office Equipment</i>	(42,526,416.25)
Information and Communication Technology Equipment	201,502,724.32
<i>Accumulated Depreciation - Information and Communication</i>	(123,177,292.36)
Communication Equipment	61,100,000.00
<i>Accumulated Depreciation - Communication Equipment</i>	(23,218,000.00)
Military, Police and Security Equipment	13,457,980.97
<i>Accumulated Depreciation - Military, Police and Security Equipment</i>	(4,374,533.31)
Medical Equipment	3,892,959.00
<i>Accumulated Depreciation - Medical Equipment</i>	(3,503,663.11)
Sports Equipment	215,635.00
<i>Accumulated Depreciation - Sports Equipment</i>	(161,469.69)
Technical and Scientific Equipment	7,008,810.84
<i>Accumulated Depreciation - Technical and Scientific Equipment</i>	(5,317,175.44)
Other Machinery and Equipment	1,931,963.72
<i>Accumulated Depreciation - Other Machinery and Equipment</i>	(1,711,623.23)
<i>Accumulated Impairment Losses - Other Machinery and Equipment</i>	(3,165.52)
<i>Transportation Equipment</i>	<u>13,462,388.77</u>
Motor Vehicles	31,924,720.00
<i>Accumulated Depreciation - Motor Vehicles</i>	(18,462,331.23)
<i>Furniture, Fixtures and Books</i>	<u>19,863,658.60</u>
Furniture and Fixtures	87,509,166.99
<i>Accumulated Depreciation - Furniture and Fixtures</i>	(70,151,244.03)
Books	25,326,105.08
<i>Accumulated Depreciation - Books</i>	(22,820,369.44)
<i>Accumulated Impairment Losses - Books</i>	-
<i>Construction in Progress</i>	<u>64,282,434.07</u>
Construction in Progress - Buildings and Other Structures	64,282,434.07
<i>Other Property, Plant and Equipment</i>	<u>37,614,594.15</u>
Other Property, Plant and Equipment	102,829,376.84
<i>Accumulated Depreciation - Other Property, Plant and Equipment</i>	(65,214,782.69)
<i>Accumulated Impairment Losses - Other Property, Plant and Equipment</i>	-
Intangible Assets	4,251,321.13
<i>Intangible Assets</i>	<u>4,251,321.13</u>
Computer Software	16,085,807.10
<i>Accumulated Amortization - Computer Software</i>	(11,834,485.97)
Total Non Current Assets	2,316,431,665.23
TOTAL ASSETS	3,286,831,680.12

LIABILITIES AND NET ASSETS/EQUITY

Liabilities

Current Liabilities

Financial Liabilities	63,750,193.12
<i>Payables</i>	<u>59,866,134.48</u>
Accounts Payable	58,151,125.92
Due to Officers and Employees	1,534,000.67
Interest Payable	-
Leave Benefits Payable	181,007.89
 <i>Bills/Bonds/Loans Payable</i>	 <u>3,884,058.64</u>
Loans Payable - Domestic	3,884,058.64
 Inter-Agency Payables	 7,657,172.36
<i>Inter-Agency Payables</i>	<u>7,657,172.36</u>
Due to BIR	3,507,741.53
Due to GSIS	2,944,739.47
Due to Pag-IBIG	622,488.05
Due to PhilHealth	415,893.29
Due to NGAs	18,510.63
Due to GOCCs	2,850.00
Due to LGUs	144,949.39
 Intra-Agency Payables	 18,025,127.43
<i>Intra-Agency Payables</i>	<u>18,025,127.43</u>
Due to Other Funds	18,025,127.43
 Deferred Credits/Unearned Income	 206,052,390.38
<i>Deferred Credits</i>	<u>206,052,390.38</u>
Deferred Special Education Tax	198,897,009.32
Other Deferred Credits	7,155,381.06

Total Current Liabilities **295,484,883.29**

Non Current Liabilities

Financial Liabilities	588,960,618.12
<i>Bills/Bonds/Loans Payable</i>	<u>588,960,618.12</u>
Loans Payable - Domestic	588,960,618.12
 Trust Liabilities	 5,027,080.23
<i>Trust Liabilities</i>	<u>5,027,080.23</u>
Guaranty/Security Deposits Payable	5,027,080.23
 Provisions	 105,356,348.21
<i>Provisions</i>	<u>105,356,348.21</u>
Termination Benefits	
Other Provisions	105,356,348.21
 Other Payables	 4,740,231.52
<i>Other Payables</i>	<u>4,740,231.52</u>
Other Payables	4,740,231.52

Total Non Current Liabilities **704,084,278.08**

Total Liabilities **999,569,161.37**

Net Assets/Equity

Equity

Equity	<u>2,287,262,518.75</u>
<i>Equity</i>	<u>2,287,262,518.75</u>
Accumulated Surplus/(Deficit)	<u>2,287,262,518.75</u>

Total Net Assets/Equity 2,287,262,518.75

TOTAL LIABILITIES AND NET ASSETS/EQUITY 3,286,831,680.12

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