

Local Government of Valenzuela City  
Detailed Statement of Financial Position  
As of September 30, 2025

PARTICULARS	Trust Fund
	2025
<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
<b>CASH AND CASH EQUIVALENTS</b>	
<b>Cash on Hand</b>	
Cash Local Treasury	1,649,192.54
Petty Cash	20,000.00
<b>Cash in Bank - Local Currency</b>	
Cash in Bank - Local Currency, Current Account	264,832,264.63
<b>Total Cash and Cash Equivalents</b>	<b>266,501,457.17</b>
<b>RECEIVABLES</b>	
<b>Intra-Agency Receivables</b>	
Due from Other Funds	155,544,235.22
<b>Advances</b>	
Advances to Special Disbursing Officer	12,514,220.00
Advances to Officers and Employees	764,195.25
<b>Other Receivables</b>	
Due from Officers and Employees	-
<i>Allowance for Impairment - Due from Officers and Employees</i>	
<i>Net Value Due from Officers and Employees</i>	-
Other Receivables	551,494.30
<i>Allowance for Impairment - Other Receivables</i>	
<i>Net Value Other Receivables</i>	<i>551,494.30</i>
<b>Total Receivables</b>	<b>169,374,144.77</b>
<b>PREPAYMENTS AND DEFERRED CHARGES</b>	
<b>Prepayments</b>	
Advances to Contractors	1,169,515.43
<b>Total Prepayments and Deferred Charges</b>	<b>1,169,515.43</b>
<b>Total Current Assets</b>	<b>437,045,117.37</b>
<b>Total Non-Current Assets</b>	<b>-</b>
<b>TOTAL ASSETS</b>	<b>437,045,117.37</b>
<b>LIABILITIES</b>	
<b>CURRENT LIABILITIES</b>	
<b>FINANCIAL LIABILITIES</b>	
<b>Payables</b>	
Due to Officers and Employees	163,084.21
<b>Total Payables</b>	<b>163,084.21</b>
<b>Inter-Agency Payables</b>	
Due to BIR	1,326,631.46
Due to NGAs	60,751,931.89
Due to GOCCs	30,572,091.96
Due to LGUs	-
<b>Total Inter-Agency Payables</b>	<b>92,650,655.31</b>
<b>Intra-Agency Payables</b>	
Due to Other Funds	13,038,658.54
Due to Local Economic Enterprises	8,154,423.84
<b>Total Intra-Agency Payables</b>	<b>21,193,082.38</b>
<b>Trust Liabilities</b>	
Trust Liabilities	
Trust Liabilities - Disaster Risk Reduction and Management Fu	125,844,523.08
Guaranty/Security Deposits Payable	8,352,887.04
<b>Total Trust Liabilities</b>	<b>134,197,410.12</b>

<b>Deferred Credits/Unearned Income</b>	
Other Deferred Credits	-
<b>Total Deferred Credits/Unearned Income</b>	<b>-</b>
<b>Other Payables</b>	
Other Payables	188,840,885.35
<b>TOTAL CURRENT LIABILITIES</b>	<b>437,045,117.37</b>
<b>NET ASSETS/EQUITY</b>	
Net Assets/Equity	
Equity in Joint Venture	
<b>Total Net Assets/Equity</b>	<b>-</b>
<b>TOTAL LIABILITIES AND NET ASSETS/EQUITY</b>	<b>437,045,117.37</b>

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Prepared By:

Certified Correct:

**Marites S. Francisco**  
Admin. Aide IV

**Arnaldo R. Pablo, CPA**  
City Accountant

	Special Health Fund	
2024 (Restated)	2024	2023 (Restated)
10,029,555.16		
100.00		
193,897,341.90		
<b>203,926,997.06</b>	-	-
285,282,840.94		
-		
0.01		
0.01	-	-
99,215,994.30		
99,215,994.30	-	-
<b>384,498,835.25</b>	-	-
1,951,787.28		
<b>1,951,787.28</b>	-	-
<b>590,377,619.59</b>	-	-
-	-	-
<b>590,377,619.59</b>	-	-
158,584.21		
<b>158,584.21</b>	-	-
4,468,404.11		
71,357,705.10		
11,339,141.76		
-		
<b>87,165,250.97</b>	-	-
10,647,608.59		
5,304,122.73		
<b>15,951,731.32</b>	-	-
144,596,153.12		
8,938,778.89		
<b>153,534,932.01</b>	-	-

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98,664,500.00		
<b>98,664,500.00</b>	-	-
234,902,621.08		
<b>590,377,619.59</b>	-	-
-	-	-
<b>590,377,619.59</b>	-	-

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