

Local Government of Valenzuela City
Detailed Statement of Financial Position
As of December 31, 2025

PARTICULARS	Trust Fund
	2025
ASSETS	
CURRENT ASSETS	
CASH AND CASH EQUIVALENTS	
Cash on Hand	
Cash Local Treasury	4,040,461.56
Petty Cash	8,993.00
Cash in Bank - Local Currency	
Cash in Bank - Local Currency, Current Account	273,811,207.36
Total Cash and Cash Equivalents	277,860,661.92
RECEIVABLES	
Intra-Agency Receivables	
Due from Other Funds	199,244,387.73
Advances	
Advances to Special Disbursing Officer	-
Advances to Officers and Employees	0.21
Other Receivables	
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>
Total Receivables	199,795,882.24
PREPAYMENTS AND DEFERRED CHARGES	
Prepayments	
Advances to Contractors	1,169,515.43
Total Prepayments and Deferred Charges	1,169,515.43
Total Current Assets	478,826,059.59
Total Non-Current Assets	-
TOTAL ASSETS	478,826,059.59
LIABILITIES	
CURRENT LIABILITIES	
FINANCIAL LIABILITIES	
Payables	
Due to Officers and Employees	173,584.21
Total Payables	173,584.21
Inter-Agency Payables	
Due to BIR	737,783.62
Due to NGAs	120,445,327.58
Due to GOCCs	39,426,802.00
Due to LGUs	-
Total Inter-Agency Payables	160,609,913.20
Intra-Agency Payables	
Due to Other Funds	13,701,954.57
Due to Local Economic Enterprises	8,477,144.89
Total Intra-Agency Payables	22,179,099.46
Trust Liabilities	
Trust Liabilities	
Trust Liabilities - Disaster Risk Reduction and Management Fu	126,605,264.59
Guaranty/Security Deposits Payable	7,833,527.04
Total Trust Liabilities	134,438,791.63

Deferred Credits/Unearned Income	
Other Deferred Credits	-
Total Deferred Credits/Unearned Income	-
Other Payables	
Other Payables	161,424,671.09
TOTAL CURRENT LIABILITIES	478,826,059.59
NET ASSETS/EQUITY	
Net Assets/Equity	
Equity in Joint Venture	
Total Net Assets/Equity	-
TOTAL LIABILITIES AND NET ASSETS/EQUITY	478,826,059.59

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Prepared By:

Certified Correct:

Marites S. Francisco
Admin. Aide IV

Arnaldo R. Pablo, CPA
City Accountant

	Special Health Fund		Trust Fund
2024 (Restated)	2024	2023 (Restated)	2024
10,029,555.16			10,029,555.16
100.00			100.00
193,897,341.90			193,897,341.90
203,926,997.06	-	-	203,926,997.06
285,282,840.94			285,282,840.94
-			-
0.01			0.01
0.01	-	-	0.01
551,494.30			99,215,994.30
551,494.30	-	-	99,215,994.30
285,834,335.25	-	-	384,498,835.25
1,951,787.28			1,951,787.28
1,951,787.28	-	-	1,951,787.28
491,713,119.59	-	-	590,377,619.59
-	-	-	-
491,713,119.59	-	-	590,377,619.59
158,584.21			158,584.21
158,584.21	-	-	158,584.21
4,468,404.11			4,468,404.11
69,775,940.60			71,357,705.10
11,339,141.76			11,339,141.76
-			-
85,583,486.47	-	-	87,165,250.97 (1,581,764.50)
12,229,373.09			10,647,608.59
5,304,122.73			5,304,122.73
17,533,495.82	-	-	15,951,731.32 1,581,764.50
144,596,153.12			144,596,153.12
8,938,778.89			8,938,778.89
153,534,932.01	-	-	153,534,932.01

-			98,664,500.00
-	-	-	98,664,500.00
234,902,621.08			234,902,621.08
491,713,119.59	-	-	590,377,619.59
-			-
491,713,119.59	-	-	590,377,619.59

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Certified Correct:

Arnaldo R. Pablo, CPA
City Accountant

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restated 2024

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