

CITY OF VALENZUELA
DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
As of September 30, 2018

ASSETS

Current Assets

Cash and Cash Equivalents	167,298,495.11
Cash on Hand	20,264,548.19
Cash - Local Treasury	20,044,548.19
Petty Cash	220,000.00
Cash in Bank - Local Currency	147,033,946.92
Cash in Bank - Local Currency, Current Account	145,409,715.48
Cash in Bank - Local Currency, Time Deposits	1,624,231.44
Receivables	464,276,741.61
Loans and Receivable Accounts	400,539,951.05
Real Property Tax Receivable	398,666,035.17
Loans Receivable - Others	3,124,796.88
Allowance for Impairment-Loans Receivable-Others	(1,250,881.00)
Intra-Agency Receivables	13,416,607.18
Due from Other Funds	13,416,607.18
Advances	33,434,989.58
Advances to Special Disbursing Officer	33,434,989.58
Other Receivables	16,885,193.80
Receivables - Disallowances/Charges	14,023,722.15
Due from Officers and Employees	6,842,151.75
Allowance for Impairment-Due from Officers and Employees	(4,214,013.45)
Other Receivables	302,613.93
Allowance for Impairment-Other Receivables	(69,280.58)
Inventories	560,306,373.17
Inventory Held for Distribution	2,441,020.80
Welfare Goods for Distribution	2,441,020.80
Inventory Held for Consumption	557,865,352.37
Office Supplies Inventory	44,773,100.80
Accountable Forms, Plates and Stickers Inventory	9,037,795.00
Animal/Zoological Supplies Inventory	784,665.50
Drugs and Medicines Inventory	89,902,436.34
Medical, Dental and Laboratory Supplies Inventory	52,099,436.79
Fuel, Oil and Lubricants Inventory	87,274,630.57
Agricultural and Marine Supplies Inventory	272,852.00
Textbooks and Instructional Materials Inventory	14,181,596.90
Military, Police and Traffic Supplies Inventory	121,764.00
Chemical and Filtering Supplies Inventory	6,816,862.50
Construction Materials Inventory	5,348,939.00
Other Supplies and Materials Inventory	247,251,272.97
Prepayments and Deferred Charges	66,562,834.34
Prepayments	66,560,779.62
Advances to Contractors	66,555,547.62
Other Prepayments	5,232.00
Deferred Charges	2,054.72
Discount on Advance Payments	2,054.72

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Total Current Assets	1,258,444,444.23
Non-Current Assets	
Investments	187,980.00
Financial Assets - Others	187,980.00
Other Investments	187,980.00
Property, Plant and Equipment	6,403,661,743.56
Land	757,215,087.97
Land	757,215,087.97
Land Improvements	683,334,558.96
Other Land Improvements	722,114,189.14
Accumulated Depreciation-Other Land Improvements	(38,779,630.18)
Infrastructure Assets	846,194,605.76
Road Networks	633,011,732.63
Accumulated Depreciation-Road Networks	(7,575,372.54)
Flood Control Systems	34,727,576.24
Accumulated Depreciation-Flood Control System	(2,187,473.83)
Power Supply Systems	47,992,582.66
Accumulated Depreciation-Power Supply Systems	(13,538,915.99)
Parks, Plazas and Monuments	168,971,952.30
Accumulated Depreciation-Parks, Plazas and Monuments	(15,207,475.71)
Building and Other Structures	1,917,767,240.56
Buildings	591,743,529.44
Accumulated Depreciation-Buildings	(68,345,165.64)
School Buildings	472,067,175.14
Accumulated Depreciation-School Buildings	(63,143,165.44)
Hospitals and Health Centers	148,464,308.68
Accumulated Depreciation-Hospitals and Health Centers	(15,448,978.12)
Markets	2,901,692.00
Accumulated Depreciation-Markets	(159,593.06)
Other Structures	974,586,498.91
Accumulated Depreciation-Other Structures	(124,899,061.35)
Machinery and Equipment	652,360,149.51
Machinery	44,384.24
Accumulated Depreciation-Machinery	(29,956.86)
Office Equipment	129,960,213.73
Accumulated Depreciation-Office Equipment	(18,074,970.62)
Information and Communication Technology Equipment	152,078,784.33
Accumulated Depreciation-Information and Communication Technology Equi	(98,481,180.89)
Communication Equipment	23,495,059.66
Accumulated Depreciation-Communication Equipment	(11,648,358.60)
Construction and Heavy Equipment	242,868,302.81
Accumulated Depreciation-Construction and Heavy Equipment	(129,023,973.99)
Disaster Response and Rescue Equipment	157,068,867.90
Accumulated Depreciation-Disaster Response and Rescue Equipment	(40,592,773.98)
Military, Police and Security Equipment	19,571,392.60
Accumulated Depreciation-Military, Police and Security Equipment	(9,763,538.73)
Medical Equipment	66,350,297.29
Accumulated Depreciation-Medical Equipment	(23,605,991.59)

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Sports Equipment	451,150.00
Accumulated Depreciation-Sports Equipment	(213,900.00)
Technical and Scientific Equipment	141,911,259.54
Accumulated Depreciation-Technical and Scientific Equipment	(3,096,201.93)
Other Machinery and Equipment	61,916,252.98
Accumulated Depreciation-Other Machinery and Equipment	(8,824,968.38)
Transportation Equipment	<u>407,989,690.47</u>
Motor Vehicles	511,502,087.41
Accumulated Depreciation-Motor Vehicles	(109,051,265.59)
Watercrafts	8,397,439.00
Accumulated Depreciation-Watercrafts	(2,858,570.35)
Furniture, Fixtures and Books	<u>123,474,773.60</u>
Furniture and Fixtures	173,125,137.13
Accumulated Depreciation-Furniture and Fixture4s	(59,414,458.57)
Books	12,652,410.58
Accumulated Depreciation-Books	(2,888,315.54)
Construction in Progress	<u>641,602,281.26</u>
Construction in Progress-Land Improvements	43,280,576.44
Construction in Progress-Infrastructure Assets	127,916,562.18
Construction in Progress-Buildings and Other Stuctures	470,405,142.64
Service Concession Assets	<u>149,955,520.00</u>
Service Concession Assets	161,590,000.00
Accumulated Depreciation-Service Concession Assets	(11,634,480.00)
Other Property, Plant and Equipment	<u>223,767,835.47</u>
Work/Zoo Animals	100,000.00
Other Property, Plant and Equipment	314,613,933.69
Accumulated Depreciation-Other Property, Plant and Equipment	(90,946,098.22)
Intangible Assets	<u>6,086,045.00</u>
Intangible Assets	<u>6,086,045.00</u>
Computer Software	7,858,400.00
Accumulated Amortization-Computer Software	(1,772,355.00)
Total Non-Current Assets	<u>6,409,935,768.56</u>
TOTAL ASSETS	<u>7,668,380,212.79</u>
LIABILITIES AND NET ASSETS/EQUITY	
Liabilities	
Current Liabilities	
Financial Liabilities	<u>170,859,780.14</u>
Payables	<u>82,982,927.30</u>
Accounts Payable	73,364,760.96
Due to Officers and Employees	6,441,917.50
Leave Benefits Payable	3,176,248.84
Bills/Bonds/Loans Payable	<u>87,876,852.84</u>
Loans Payable - Domestic	87,876,852.84
Inter-Agency Payables	<u>213,614,829.36</u>
Due to BIR	2,623,170.63
Due to GSIS	14,970,840.73
Due to PAG-IBIG	3,722,552.84
Due to PHILHEALTH	1,763,883.71

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Due to NGAs	2,586,549.51
Due to GOCCs	12,092.65
Due to LGUs	187,935,739.29
Intra-Agency Payables	<u>425,417,506.47</u>
Due to Other Funds	425,417,506.47
Deferred Credits/Unearned Income	<u>398,666,035.17</u>
Deferred Real Property Tax Receivable	398,666,035.17
Provisions	<u>111,414,519.35</u>
Other Provisions	111,414,519.35
Total Current Liabilities	<u>1,319,972,670.49</u>
Non-Current Liabilities	
Financial Liabilities	<u>1,385,556,643.35</u>
Bills/Bonds/Loans Payable	<u>1,382,621,017.43</u>
Loans Payable - Domestic	1,382,621,017.43
Trust Liabilities	<u>2,935,625.92</u>
Bailbonds Payable	2,935,625.92
Deferred Credits/Unearned Income	<u>159,450,530.60</u>
Deferred Service Concession Revenue	148,662,800.00
Other Deferred Credits	10,787,730.60
Other Payables	<u>89,991,945.41</u>
Total Non-Current Liabilities	<u>1,634,999,119.36</u>
Total Liabilities	<u>2,954,971,789.85</u>
Net Assets/Equity	
Equity	
Accumulated Surplus/(Deficit)	<u>4,713,408,422.94</u>
Total Net Assets/Equity	<u>4,713,408,422.94</u>
TOTAL LIABILITIES AND NET ASSETS/EQUITY	<u><u>7,668,380,212.79</u></u>

Prepared by:

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