



Republic of the Philippines  
**TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY**  
 Region 02  
**ISABELA SCHOOL OF ARTS AND TRADES**  
 City of Ilagan, Isabela



STATEMENT OF CASH FLOWS  
 SSP  
 FOR THE QUARTER ENDED June 30, 2025

**2025**

**Cash Flows From Operating Activities**

**Cash Inflows**

Receipt of Notice of Cash Allocation	-
Collection of Income/Revenues	8,720,951.38
Collection of Receivables	15,902,058.99
Receipt of Inter-Agency Fund Transfers	-
Receipt of Intra-Agency Fund Transfers	-
Other Receipts	188,405.69
Adjustments	123,500.55
<b>Total Cash Inflows</b>	<b><u>24,934,916.61</u></b>

**Cash Outflows**

Payment of Expenses	13,614,971.95
Purchase of Inventories	-
Grant of Cash Advances	66,911.00
Prepayments	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	452,762.17
Release of Inter-Agency Fund Transfers	-
Release of Intra-Agency Fund Transfers	-
Other Disbursements	49,165.00
Adjustments	-
<b>Total Cash Outflows</b>	<b><u>14,183,810.12</u></b>

**Net Cash Provided by (Used in) Operating Activities**

**10,751,106.49**

**Cash Flows from Investing Activities**

**Cash Inflows**

**Total Cash Inflows**

-

-

**Cash Outflows**

Purchase/Construction of Investment Property	-
Purchase/Construction of Property, Plant and Equipment	2,902,990.27
Investments	-
Purchase of Bearer Biological Assets	-
Purchase of Intangible Assets	-
Grant of Loans	-
Adjustments	-
<b>Total Cash Outflows</b>	<b><u>2,902,990.27</u></b>

**Net Cash Provided by (Used in) Investing Activities**

**(2,902,990.27)**

**Cash Flows From Financing Activities**

**Cash Inflows**

**Total Cash Inflows**

-

-

**Cash Outflows**

**Total Cash Outflows**

-

-

**Net Cash Provided by (Used in) Financing Activities**

-

**Increase (Decrease) in Cash and Cash Equivalents**

-

**Effects of Exchange Rate Changes on Cash and Cash Equivalents**

-

**Adjustments**

**Cash and Cash Equivalents, January 1**

**6,937,200.23**

**Cash and Cash Equivalents, June 30**

**14,785,316.44**

Certified Correct:

**FLORRIANNE KATE A. BALUBAL**  
 Accountant I

Approved by:

**MA. ELENA A. NARCISO**  
 Acting Vocational School Superintendent