



Republic of the Philippines  
 DEPARTMENT OF EDUCATION  
 REGIONAL 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	-
Receipt of Notice of Cash Allocation	-
Receipt of Notice of Transfer of Cash Allocation	-
Receipt of NCA for Trust and other receipts	-
Receipt of Working Fund for Foreign-Assisted Projects	-
Collection of Income/Revenues	8,720,951.38
Collection of service and business income	8,720,951.38
Collection of other income	-
Collection of Receivables	15,902,058.99
Collection of receivable from audit disallowances	169,081.69
Collection of other receivables	15,732,977.30
Other Receipts	188,405.69
Advance collection of income	-
Other deferred credits	-
Refund of overpayment of Maintenance and Other Operating Expenses	183,756.69
Receipt of refund of cash advances	4,649.00
Adjustments	123,500.55
Restoration of cash for cancelled/lost/stale checks/ADA	119,453.72
Restoration of cash for unreleased checks	-
Other adjustments-Inflow	4,046.83
<b>Total Cash Inflows</b>	<b>24,934,916.61</b>

**Cash Outflows**

Payment of Expenses	13,614,971.95
Payment of personnel services	-
Payment of maintenance and other operating expenses	12,598,306.21
Payment of financial expenses	-
Payment of expenses pertaining to/incurred in the prior years	1,016,665.74
Liquidation of prior year's cash advances	-
Purchase of Inventories	-
Purchase of inventories for distribution	-
Grant of Cash Advances	66,911.00
Advances for operating expenses	-
Advances for payroll	-
Advances for special purpose/time-bound undertakings	-
Advances to Special Disbursing Officer	-
Advances to officers and employees	66,911.00
Advances to officers and employees obligated in prior year	-

Remittance of Personnel Benefit Contributions and Mandatory Deductions	452,762.17
Remittance of taxes withheld not covered by TRA	452,762.17
Remittance to GSIS/Pag-IBIG/PhilHealth	-
Remittance of personnel benefits contributions	-
Remittance of other payables	-
Other Disbursements	49,165.00
Refund of excess income	49,165.00
Refund of excess Working Fund/fund transfers/Trust Fund	
Refund of bail bond	
Refund of guaranty/security deposits	
Refund of customers' deposit	
Refund of cash advances	
Other disbursements	
<b>Total Cash Outflows</b>	<b>14,183,810.12</b>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>10,751,106.49</b>
<b>Cash Flows from Investing Activities</b>	
<b>Cash Inflows</b>	
<b>Total Cash Inflows</b>	<b>-</b>
<b>Cash Outflows</b>	
Purchase/Construction of Property, Plant and Equipment	2,902,990.27
Construction of buildings and other structures	375,830.00
Construction in progress	2,331,065.61
Purchase of other property, plant and equipment	196,094.66
<b>Total Cash Outflows</b>	<b>2,902,990.27</b>
<b>Net Cash Provided By (Used In) Investing Activities</b>	<b>(2,902,990.27)</b>
<b>Cash Flows From Financing Activities</b>	
<b>Cash Inflows</b>	
<b>Total Cash Inflows</b>	<b>-</b>
<b>Cash Outflows</b>	
<b>Total Cash Outflows</b>	<b>-</b>
<b>Net Cash Provided By (Used In) Financing Activities</b>	<b>-</b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>-</b>
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>	<b>-</b>
<b>Adjustments</b>	
<b>Cash and Cash Equivalents, January 1</b>	<b>6,937,200.23</b>
<b>Cash and Cash Equivalents, June 30</b>	<b>14,785,316.44</b>
Certified Correct:	Approved by:
	
FLORRIANNE KATE A. BALUBAL	MA. ELENA A. NARCISO
Accountant I	Acting Vocational School Superintendent