



Republic of the Philippines
 NATIONAL 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 September 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	10,671,069.30
Collection of service and business income	10,671,069.30
Collection of other income	-
Collection of Receivables	24,358,327.75
Collection of receivable from audit disallowances	181,961.05
Collection of other receivables	24,176,366.70
Other Receipts	205,892.69
Advance collection of income	-
Other deferred credits	-
Refund of overpayment of Maintenance and Other Operating Expenses	201,243.69
Receipt of refund of cash advances	4,649.00
Adjustments	162,109.29
Restoration of cash for cancelled/lost/stale checks/ADA	158,062.33
Restoration of cash for unreleased checks	-
Other adjustments-Inflow	4,046.96
Total Cash Inflows	35,397,399.03

Cash Outflows

Payment of Expenses	19,342,898.90
Payment of personnel services	-
Payment of maintenance and other operating expenses	18,326,233.16
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	186,040.00
Advances for operating expenses	140,760.00
Advances for payroll	-
Advances for special purpose/time-bound undertakings	-
Advances to Special Disbursing Officer	26,900.00
Advances to officers and employees	18,380.00
Advances to officers and employees obligated in prior year	-

Remittance of Personnel Benefit Contributions and Mandatory Deductions	701,116.86
Remittance of taxes withheld not covered by TRA	<u>701,116.86</u>
Remittance to GSIS/Pag-IBIG/PhilHealth	-
Remittance of personnel benefits contributions	-
Remittance of other payables	-
Other Disbursements	89,072.00
Refund of excess income	<u>89,072.00</u>
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	
Total Cash Outflows	<u>20,319,127.76</u>
Net Cash Provided by (Used in) Operating Activities	<u>15,078,271.27</u>
Cash Flows from Investing Activities	
Cash Inflows	
Total Cash Inflows	<u>-</u>
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	4,529,753.38
Construction of buildings and other structures	<u>692,964.51</u>
Construction in progress	3,381,667.13
Purchase of other property, plant and equipment	455,121.74
Total Cash Outflows	<u>4,529,753.38</u>
Net Cash Provided By (Used In) Investing Activities	<u>(4,529,753.38)</u>
Cash Flows From Financing Activities	
Cash Inflows	
Total Cash Inflows	<u>-</u>
Cash Outflows	
Total Cash Outflows	<u>-</u>
Net Cash Provided By (Used In) Financing Activities	<u>-</u>
Increase (Decrease) in Cash and Cash Equivalents	-
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-
Adjustments	
Cash and Cash Equivalents, January 1	<u>6,937,200.23</u>
Cash and Cash Equivalents, September 30	<u><u>17,485,718.11</u></u>

Certified Correct:



FLORRIANNE KATE A. BALUBAL
Accountant I

Approved by:



MA. ELENA A. NARCISO
Acting Vocational School Superintendent