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

STATEMENT OF CASH FLOWS
SSP
FOR THEQUARTER ENDED June 30, 2026

	2026
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocation	-
Collection of Income/Revenues	4,150,194.00
Collection of service and business income	4,150,194.00
Collection of Receivables	11,479,178.60
Collection of receivable from audit disallowances	4,000.00
Collection of other receivables	11,475,178.60
Other Receipts	182,263.50
Refund of overpayment of Maintenance and Other Operating Expenses	44,090.61
Receipt of refund of cash advances	138,172.89
Adjustments	71,847.70
Restoration of cash for cancelled/lost/stale checks/ADA	71,847.70
Restoration of cash for unreleased checks	
Other adjustments-Inflow	
Total Cash Inflows	**15,883,483.80**
Cash Outflows	
Payment of Expenses	10,832,472.21
Payment of personnel services	
Payment of maintenance and other operating expenses	9,180,162.56
Payment of financial expenses	-
Payment of expenses pertaining to/incurred in the prior years	1,652,309.65
Liquidation of prior year's cash advances	
Grant of Cash Advances	207,470.00
Advances for operating expenses	-
Advances for payroll	-
Advances for special purpose/time-bound undertakings	-
Advances to Special Disbursing Officer	146,350.00
Advances to officers and employees	61,120.00
Advances to officers and employees obligated in prior year	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	777,106.48
Remittance of taxes withheld not covered by TRA	777,106.48
Remittance to GSIS/Pag-IBIG/PhilHealth	-
Remittance of personnel benefits contributions	-
Remittance of other payables	-

Other Disbursements	17,392.00
Refund of excess income	17,392.00
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	
Total Cash Outflows	**11,834,440.69**
Net Cash Provided by (Used in) Operating Activities	**4,049,043.11**
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	6,989,619.11
Construction of buildings and other structures	6,214,805.43
Construction in progress	
Purchase of other property, plant and equipment	774,813.68
Total Cash Outflows	**6,989,619.11**
Net Cash Provided By (Used In) Investing Activities	**(6,989,619.11)**
Net Cash Provided By (Used In) Financing Activities	**-**
Cash and Cash Equivalents, January 1	**18,373,726.49**
Cash and Cash Equivalents, June 30	**15,433,150.49**

Certified Correct:

CHRISTOPHER A. DACQUIL
Acting Accountant

Approved by:

MA. ELENA A. NARCISO
Vocational School Superintendent