



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



**STATEMENT OF CASH FLOWS**  
**SSP**  
**FOR THE QUARTER ENDED September 30, 2024**

**2024**

**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	10,788,955.50
Collection of service and business income	10,788,955.50
Collection of other income	-
Collection of Receivables	14,409,590.01
Collection of receivable from audit disallowances	302,595.61
Collection of other receivables	14,106,994.40
Other Receipts	-
Advance collection of income	-
Other deferred credits	-
Refund of overpayment of Personnel Services	-
Refund of overpayment of Maintenance and Other Operating Expenses	-
Receipt of refund of cash advances	-
Adjustments	384,463.25
Restoration of cash for cancelled/lost/stale checks/ADA	380,615.51
Restoration of cash for unreleased checks	-
Other adjustments-Inflow	3,847.74
<b>Total Cash Inflows</b>	<b>25,583,008.76</b>

**Cash Outflows**

Payment of Expenses	18,129,981.79
Payment of personnel services	900.00
Payment of maintenance and other operating expenses	17,427,433.19
Payment of financial expenses	12,000.00
Payment of expenses pertaining to/incurred in the prior years	689,648.60
Liquidation of prior year's cash advances	-
Purchase of Inventories	-
Purchase of inventories for distribution	-
Grant of Cash Advances	239,675.30
Advances for operating expenses	-
Advances for payroll	-
Advances for special purpose/time-bound undertakings	-
Advances to Special Disbursing Officer	-
Advances to officers and employees	239,675.30
Advances to officers and employees obligated in prior year	-

Remittance of Personnel Benefit Contributions and Mandatory Deductions	559,998.09
Remittance of taxes withheld not covered by TRA	<u>559,998.09</u>
Remittance to GSIS/Pag-IBIG/PhilHealth	-
Remittance of personnel benefits contributions	-
Remittance of other payables	-
Other Disbursements	141,770.00
Refund of excess income	<u>141,770.00</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	
<b>Total Cash Outflows</b>	<u><b>19,071,425.18</b></u>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u><b>6,511,583.58</b></u>
<b>Cash Flows from Investing Activities</b>	
<b>Cash Inflows</b>	
<b>Total Cash Inflows</b>	<u>-</u>
<b>Cash Outflows</b>	
Purchase/Construction of Property, Plant and Equipment	871,023.16
Purchase of land	-
Payment for land improvements	-
Purchase of ICT Equipment	
Purchase of transportation equipment	
Purchase of furniture, fixtures and books	
Payments for leased assets improvements	
Construction in progress	
Construction/Acquisition of heritage assets	
Purchase of other property, plant and equipment	871,023.16
<b>Total Cash Outflows</b>	<u><b>871,023.16</b></u>
<b>Net Cash Provided By (Used In) Investing Activities</b>	<u><b>(871,023.16)</b></u>
<b>Cash Flows From Financing Activities</b>	
<b>Cash Inflows</b>	
<b>Total Cash Inflows</b>	<u>-</u>
<b>Cash Outflows</b>	
<b>Total Cash Outflows</b>	<u>-</u>
<b>Net Cash Provided By (Used In) Financing Activities</b>	<u>-</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	-
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>	-
<b>Adjustments</b>	
<b>Cash and Cash Equivalents, January 1</b>	<u><b>3,481,268.16</b></u>
<b>Cash and Cash Equivalents, September 30</b>	<u><u><b>9,121,828.58</b></u></u>

Certified Correct:

  
**FLORRIANNE KATE A. BALUBAL**  
 Accountant I

Approved by:

  
**EDWIN P. MADARANG**  
 Vocational School Superintendent