



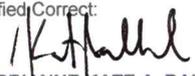
Republic of the Philippines  
**TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY**  
 Region 02  
**ISABELA SCHOOL OF ARTS AND TRADES**  
 City of Ilagan, Isabela



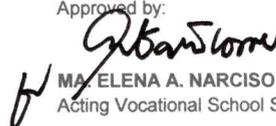
STATEMENT OF CASH FLOWS  
 SSP  
 FOR THE QUARTER ENDED December 31, 2025

	<u>2025</u>	<u>2024</u>
<b>Cash Flows From Operating Activities</b>		
<b>Cash Inflows</b>		
Receipt of Notice of Cash Allocation	-	
Collection of Income/Revenues	13,807,318.39	16,207,133.00
Collection of Receivables	30,951,092.25	17,399,056.16
Receipt of Inter-Agency Fund Transfers	-	
Receipt of Intra-Agency Fund Transfers	-	
Other Receipts	216,394.88	
Adjustments	177,069.35	384,463.25
<b>Total Cash Inflows</b>	<b>45,151,874.87</b>	<b>33,990,652.41</b>
<b>Cash Outflows</b>		
Payment of Expenses	26,483,097.30	27,939,588.01
Purchase of Inventories	-	
Grant of Cash Advances	-	
Prepayments	-	
Remittance of Personnel Benefit Contributions and Mandatory Deductions	963,554.84	736,586.17
Release of Inter-Agency Fund Transfers	-	
Release of Intra-Agency Fund Transfers	-	
Other Disbursements	157,680.00	223,529.00
Adjustments	-	-
<b>Total Cash Outflows</b>	<b>27,604,332.14</b>	<b>28,899,703.18</b>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>17,547,542.73</b>	<b>5,090,949.23</b>
<b>Cash Flows from Investing Activities</b>		
<b>Cash Inflows</b>	-	
<b>Total Cash Inflows</b>	-	-
<b>Cash Outflows</b>		
Purchase/Construction of Investment Property	-	
Purchase/Construction of Property, Plant and Equipment	6,111,016.47	1,584,791.19
Investments	-	
Purchase of Bearer Biological Assets	-	
Purchase of Intangible Assets	-	
Grant of Loans	-	
Adjustments	-	
<b>Total Cash Outflows</b>	<b>6,111,016.47</b>	<b>1,584,791.19</b>
<b>Net Cash Provided by (Used in) Investing Activities</b>	<b>(6,111,016.47)</b>	<b>(1,584,791.19)</b>
<b>Cash Flows From Financing Activities</b>		
<b>Cash Inflows</b>	-	
<b>Total Cash Inflows</b>	-	-
<b>Cash Outflows</b>	-	
<b>Total Cash Outflows</b>	-	-
<b>Net Cash Provided by (Used in) Financing Activities</b>	-	-
<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>	<b>6,937,200.23</b>	<b>3,481,268.16</b>
<b>Cash and Cash Equivalents, December 31</b>	<b>18,373,726.49</b>	<b>6,987,426.20</b>

Certified Correct:

  
 FLORRIANNE KATE A. BALUBAL  
 Accountant I

Approved by:

  
 MA. ELENA A. NARCISO  
 Acting Vocational School Superintendent

*This statement should be read in conjunction with the accompanying notes.*