



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  
 FUND 101  
 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	44,640,833.69	39,951,611.70
Receipt of Notice of Cash Allocation	40,726,160.00	35,249,803.00
Receipt of Notice of Transfer of Cash Allocation	3,914,673.69	4,701,808.70
<b>Total Cash Inflows</b>	<b>44,640,833.69</b>	<b>39,951,611.70</b>
<b>Cash Outflows</b>		
Payment of Expenses	25,361,069.83	21,760,177.96
Payment of personnel services	23,008,393.44	21,118,188.61
Payment of maintenance and other operating expenses	839,599.87	641,989.35
Payment of financial expenses	-	-
Payment of expenses pertaining to/incurred in the prior years	1,513,076.52	-
Liquidation of prior year's cash advances	-	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	19,279,763.86	18,179,224.80
Remittance of taxes withheld not covered by TRA	-	-
Remittance to GSIS/Pag-IBIG/PhilHealth	9,901,417.21	10,320,206.73
Remittance of personnel benefits contributions	-	-
Remittance of other payables	9,378,346.65	7,859,018.07
Reversal of Unutilized NCA	-	-
Adjustments	-	12,208.94
Reversion/Return of unused NCA	-	12,208.94
<b>Total Cash Outflows</b>	<b>44,640,833.69</b>	<b>39,951,611.70</b>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>-</b>	<b>-</b>
<b>Cash Flows from Investing Activities</b>		
<b>Cash Flows From Financing Activities</b>		
<b>Net Cash Provided By (Used In) Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>-</b>	<b>-</b>
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>	<b>-</b>	<b>-</b>
<b>Cash and Cash Equivalents, January 1</b>	<b>-</b>	<b>-</b>
<b>Cash and Cash Equivalents, December 31</b>	<b>-</b>	<b>-</b>

Certified Correct

  
**FLORRIANNE KATE A. BALUBAL**  
 Accountant I