



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>
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocation	-	-
Collection of Income/Revenues	13,807,318.39	16,207,133.00
Collection of service and business income	13,807,318.39	16,207,133.00
Collection of Receivables	30,951,092.25	17,399,056.16
Collection of receivable from audit disallowances	197,140.05	396,097.16
Collection of other receivables	30,753,952.20	17,002,959.00
Other Receipts	216,394.88	-
Refund of overpayment of Maintenance and Other Operating Expenses	211,745.88	
Receipt of refund of cash advances	4,649.00	
Adjustments	177,069.35	384,463.25
Restoration of cash for cancelled/lost/stale checks/ADA	173,022.33	380,615.51
Restoration of cash for unreleased checks		
Other adjustments-Inflow	4,047.02	3,847.74
Total Cash Inflows	45,151,874.87	33,990,652.41
Cash Outflows		
Payment of Expenses	26,483,097.30	27,939,588.01
Payment of personnel services		-
Payment of maintenance and other operating expenses	25,168,187.06	27,237,939.41
Payment of financial expenses	-	12,000.00
Payment of expenses pertaining to/incurred in the prior years	1,314,910.24	689,648.60
Liquidation of prior year's cash advances		
Remittance of Personnel Benefit Contributions and Mandatory Deductions	963,554.84	736,586.17
Remittance of taxes withheld not covered by TRA	963,554.84	736,586.17
Other Disbursements	157,680.00	223,529.00
Refund of excess income	157,680.00	223,529.00
Total Cash Outflows	27,604,332.14	28,899,703.18
Net Cash Provided by (Used in) Operating Activities	17,547,542.73	5,090,949.23
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	6,111,016.47	1,584,791.19
Construction of buildings and other structures	729,436.33	
Construction in progress	4,340,026.14	
Purchase of other property, plant and equipment	1,041,554.00	1,584,791.19
Total Cash Outflows	6,111,016.47	1,584,791.19
Net Cash Provided By (Used In) Investing Activities	(6,111,016.47)	(1,584,791.19)
Net Cash Provided By (Used In) Financing Activities	-	-
Cash and Cash Equivalents, January 1	6,937,200.23	3,481,268.16
Cash and Cash Equivalents, December 31	18,373,726.49	6,987,426.20

Certified Correct:

[Signature]
FLORRIANNE KATE A. BALUBAL
 Accountant I

Approved by:

[Signature]
MA. ELENA A. NARCISO
 Acting Vocational School Superintendent