



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 March 31, 2026

**2026**

**Cash Flows From Operating Activities**

**Cash Inflows**

Receipt of Notice of Cash Allocation	-
Collection of Income/Revenues	2,178,665.00
Collection of service and business income	2,178,665.00
Collection of Receivables	1,751,899.00
Collection of receivable from audit disallowances	
Collection of other receivables	1,751,899.00
Other Receipts	106,690.61
Refund of overpayment of Maintenance and Other Operating Expenses	31,424.01
Receipt of refund of cash advances	75,266.60
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	
<b>Total Cash Inflows</b>	<b>4,109,102.31</b>

**Cash Outflows**

Payment of Expenses	6,873,961.45
Payment of personnel services	
Payment of maintenance and other operating expenses	5,221,651.80
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	54,600.22
Advances for operating expenses	-
Advances for payroll	-
Advances for special purpose/time-bound undertakings	-
Advances to Special Disbursing Officer	54,600.22
Advances to officers and employees	-
Advances to officers and employees obligated in prior year	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	384,660.52
Remittance of taxes withheld not covered by TRA	384,660.52
Remittance to GSIS/Pag-IBIG/PhilHealth	-
Remittance of personnel benefits contributions	-
Remittance of other payables	-
Other Disbursements	13,269.00
Refund of excess income	13,269.00
Refund of excess Working Fund/fund transfers/Trust Fund	
Refund of bail bond	
Refund of guaranty/security deposits	



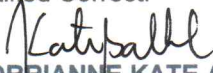
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**FOR THE QUARTER ENDED March 31, 2026**

Refund of customers' deposit	
Refund of cash advances	
Other disbursements	
<b>Total Cash Outflows</b>	<b>7,326,491.19</b>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>(3,217,388.88)</b>
<b>Cash Outflows</b>	
Purchase/Construction of Property, Plant and Equipment	4,637,958.42
Construction of buildings and other structures	3,863,144.74
Construction in progress	
Purchase of other property, plant and equipment	774,813.68
<b>Total Cash Outflows</b>	<b>4,637,958.42</b>
<b>Net Cash Provided By (Used In) Investing Activities</b>	<b>(4,637,958.42)</b>
<b>Net Cash Provided By (Used In) Financing Activities</b>	<b>-</b>
<b>Cash and Cash Equivalents, January 1</b>	<b>18,373,726.49</b>
<b>Cash and Cash Equivalents, March 31</b>	<b>10,518,379.18</b>

Certified Correct:

  
**FLORRIANNE KATE A. BALUBAL**  
 Accountant I

Approved by:

  
**MA. ELENA A. NARCISO**  
 Vocational School Superintendent

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