ANNEX C

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 MONTH ENDED September 30, 2026

	2026
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocation	-
Collection of Income/Revenues	5,908,312.43
Collection of Receivables	23,135,511.00
Receipt of Inter-Agency Fund Transfers	-
Receipt of Intra-Agency Fund Transfers	-
Other Receipts	223,604.70
Adjustments	71,847.70
Total Cash Inflows	**29,339,275.83**
Cash Outflows	
Payment of Expenses	17,726,912.57
Purchase of Inventories	-
Grant of Cash Advances	1,076,897.00
Prepayments	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	1,049,763.47
Release of Inter-Agency Fund Transfers	-
Release of Intra-Agency Fund Transfers	-
Other Disbursements	31,578.00
Adjustments	-
Total Cash Outflows	**19,885,151.04**
Net Cash Provided by (Used in) Operating Activities	**9,454,124.79**
Cash Flows from Investing Activities	
Cash Inflows	-
Total Cash Inflows	-
Cash Outflows	-
Purchase/Construction of Investment Property	-
Purchase/Construction of Property, Plant and Equipment	10,051,637.95
Investments	-
Purchase of Bearer Biological Assets	-
Purchase of Intangible Assets	-
Grant of Loans	-
Adjustments	-
Total Cash Outflows	**10,051,637.95**
Net Cash Provided by (Used in) Investing Activities	**(10,051,637.95)**
Cash Flows From Financing Activities	
Cash Inflows	-
Total Cash Inflows	-
Cash Outflows	-
Total Cash Outflows	-
Net Cash Provided by (Used in) Financing Activities	-
Increase (Decrease) in Cash and Cash Equivalents	-
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-
Adjustments	
Cash and Cash Equivalents, January 1	**18,373,726.49**
Cash and Cash Equivalents, September 30	**17,776,213.32**

Certified Correct:

CHRISTOPHER A. DACQUIL
Acting Accountant

Approved by:

MA. ELENA A. NARCISO
Vocational School Superintendent

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