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 service and business income	5,908,312.43
Collection of Receivables	23,135,511.00
Collection of receivable from audit disallowances	33,000.00
Collection of other receivables	23,102,511.00
Other Receipts	223,604.70
Refund of overpayment of Maintenance and Other Operating Expenses	48,899.97
Receipt of refund of cash advances	174,704.73
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	
Total Cash Inflows	**29,339,275.83**
Cash Outflows	
Payment of Expenses	17,726,912.57
Payment of personnel services	
Payment of maintenance and other operating expenses	16,053,530.69
Payment of financial expenses	-
Payment of expenses pertaining to/incurred in the prior years	1,673,381.88
Liquidation of prior year's cash advances	
Grant of Cash Advances	1,076,897.00
Advances for operating expenses	-
Advances for payroll	-
Advances for special purpose/time-bound undertakings	-
Advances to Special Disbursing Officer	1,021,927.00
Advances to officers and employees	54,970.00
Advances to officers and employees obligated in prior year	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	1,049,763.47
Remittance of taxes withheld not covered by TRA	1,049,763.47
Remittance to GSIS/Pag-IBIG/PhilHealth	-
Remittance of personnel benefits contributions	-
Remittance of other payables	-
Other Disbursements	31,578.00
Refund of excess income	31,578.00
Refund of excess Working Fund/fund transfers/Trust Fund	
Refund of bail bond	
Refund of guaranty/security deposits	
Refund of customers'deposit	
Refund of cash advances	
Other disbursements	
Reversal of Unutilized NCA	-
Adjustments	-
Reversion/Return of unused NCA	-
Adjustment for dishonored checks	-
Adjustment for cash shortage	-
Reversing entry for unreleased checks in previous year	-

Other adjustments - Outfl	
Total Cash Outflows	**19,885,151.04**
Net Cash Provided by (Used in) Operating Activities	**9,454,124.79**
Purchase/Construction of Property, Plant and Equipment	10,051,637.95
Construction of buildings and other structures	7,400,169.36
Purchase of ICT Equipment	
Purchase of transportation equipment	
Purchase of furniture, fixtures and books	
Payments for leased assets improvements	
Construction in progress	
Construction/Acquistion of heritage assets	
Purchase of other property, plant and equipment	2,651,468.59
Total Cash Outflows	**10,051,637.95**
Net Cash Provided By (Used In) Investing Activities	**(10,051,637.95)**
Cash Flows From Financing Activities	
Total Cash Outflows	-
Net Cash Provided By (Used In) Financing Activities	-
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