



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 September 30, 2022

**2022**

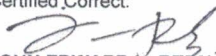

**Cash Flows From Operating Activities**

**Cash Inflows**

Receipt of Notice of Cash Allocation	-
Receipt of Notice of Cash Allocation	-
Collection of Income/Revenues	22,785,617.58
Collection of service and business income	22,785,617.58
Collection of other income	-
Collection of Receivables	4,739,759.60
Collection of receivable from audit disallowances	107,017.40
Collection of other receivables	4,632,742.20
Receipt of Inter-Agency Fund Transfers	-
Receipt of cash for the account of NGAs/LGUs/GOCCs	-
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	-
Receipt of funds for other inter-agency transactions	-
Receipt of Intra-Agency Fund Transfers	135,950.00
Receipt of funds from CO/Bureaus/ROs/Ous for implementation of programs/pr	135,950.00
Receipt of funds for other intra-agency transactions	-
Other Receipts	182,167.24
Advance collection of income	-
Unused Petty Cash Fund	-
Refund of overpayment of Maintenance and Other Operating Expenses	161,437.24
Receipt of refund of cash advances	20,730.00
Other miscellaneous receipts	-
Adjustments	458,216.28
Restoration of cash for cancelled/lost/stale checks/ADA	61,024.61
Restoration of cash for unreleased checks	-
Other adjustments-Inflow	397,191.67
<b>Total Cash Inflows</b>	<b>28,301,710.70</b>

**Cash Outflows**

Payment of Expenses	17,378,136.73
Payment of personnel services	-
Payment of maintenance and other operating expenses	16,204,745.72
Payment of financial expenses	-
Payment of expenses pertaining to/incurred in the prior years	1,173,391.01
Liquidation of prior year's cash advances	-
Purchase of Inventories	96,065.70
Purchase of inventories for distribution	75,000.00
Purchase of inventory held for consumption	21,065.70
Grant of Cash Advances	493,383.02
Advances for operating expenses	487,383.02
Advances for payroll	-
Advances for special purpose/time-bound undertakings	-
Advances to Special Disbursing Officer	-
Advances to officers and employees	6,000.00
Advances to officers and employees obligated in prior year	-

Remittance of Personnel Benefit Contributions and Mandatory Deductions	402,168.20
Remittance of taxes withheld not covered by TRA	<u>402,168.20</u>
Remittance to GSIS/Pag-IBIG/PhilHealth	-
Remittance of personnel benefits contributions	-
Remittance of other payables	-
Release of Intra-Agency Fund Transfers	-
Issuance of Working Fund to foreign service posts and regional consular offices	-
Issuance of NTCA by CO/ROs to ROs/OUs	-
Issuance of funding checks by HO/CO/ROs to ROs/OUs	-
Release of other intra-agency fund transfers	-
Other Disbursements	<u>1,610,866.76</u>
Refund of excess income	296,866.76
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	1,314,000.00
<b>Total Cash Outflows</b>	<b><u>19,980,620.41</u></b>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b><u>8,321,090.29</u></b>
<b>Cash Flows from Investing Activities</b>	
<b>Cash Inflows</b>	
<b>Total Cash Inflows</b>	<u>-</u>
<b>Cash Outflows</b>	
Purchase/Construction of Property, Plant and Equipment	<u>413,000.00</u>
Purchase of ICT Equipment	
Construction in progress	
Purchase of other property, plant and equipment	413,000.00
<b>Total Cash Outflows</b>	<b><u>413,000.00</u></b>
<b>Net Cash Provided By (Used In) Investing Activities</b>	<b><u>(413,000.00)</u></b>
<b>Cash Flows From Financing Activities</b>	
<b>Cash Inflows</b>	
<b>Total Cash Inflows</b>	<u>-</u>
<b>Cash Outflows</b>	
<b>Total Cash Outflows</b>	<u>-</u>
<b>Net Cash Provided By (Used In) Financing Activities</b>	<b><u>-</u></b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>-</b>
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>	<b>-</b>
<b>Adjustments</b>	
<b>Cash and Cash Equivalents, January 1</b>	<b><u>187,287.02</u></b>
<b>Cash and Cash Equivalents, September 30</b>	<b><u>8,095,377.31</u></b>
Certified Correct:	Approved by:
	
<b>JOHN EDWARD B. BERNARDEZ</b>	<b>EDWIN P. MADARANG</b>
Accountant I	Vocational School Superintendent