



Republic of the Philippines
TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
 Region 02
ISABELA SCHOOL OF ARTS AND TRADES
 City of Ilaan, Isabela



Annex C1

STATEMENT OF CASH FLOWS
 SSP
 FOR THE QUARTER ENDED March 31, 2023

2023



Cash Flows From Operating Activities

Cash Inflows

Receipt of Notice of Cash Allocation	-
Receipt of Notice of Cash Allocation	-
Collection of Income/Revenues	2,156,507.80
Collection of service and business income	2,156,507.80
Collection of other income	-
Collection of Receivables	3,236,982.80
Collection of receivable from audit disallowances	11,640.00
Collection of other receivables	3,225,342.80
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	-
Receipt of funds from CO/Bureaus/ROs/Ous for implementation of programs/projects	-
Receipt of funds for other intra-agency transactions	-
Other Receipts	18,340.62
Advance collection of income	-
Unused Petty Cash Fund	-
Refund of overpayment of Maintenance and Other Operating Expenses	2,025.74
Receipt of refund of cash advances	16,314.88
Other miscellaneous receipts	-
Adjustments	47,225.80
Restoration of cash for cancelled/lost/stale checks/ADA	-
Restoration of cash for unreleased checks	-
Other adjustments-Inflow	47,225.80
Total Cash Inflows	<u>5,459,057.02</u>

Cash Outflows

Payment of Expenses	7,670,416.04
Payment of personnel services	-
Payment of maintenance and other operating expenses	5,302,877.86
Payment of financial expenses	-
Payment of expenses pertaining to/incurred in the prior years	2,367,538.18
Liquidation of prior year's cash advances	-
Purchase of Inventories	266,000.00
Purchase of inventories for distribution	266,000.00
Purchase of inventory held for consumption	-
Grant of Cash Advances	-
Advances for operating expenses	-
Advances for payroll	-
Advances for special purpose/time-bound undertakings	-
Advances to Special Disbursing Officer	-
Advances to officers and employees	-
Advances to officers and employees obligated in prior year	-

Remittance of Personnel Benefit Contributions and Mandatory Deductions	309,188.56
Remittance of taxes withheld not covered by TRA	309,188.56
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/OUss	-
Issuance of funding checks by HO/CO/ROs to ROs/OUss	-
Release of other intra-agency fund transfers	-
Other Disbursements	98,392.18
Refund of excess income	8,980.00
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	89,412.18
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 - Outflow	
Total Cash Outflows	8,343,996.78
Net Cash Provided by (Used in) Operating Activities	(2,884,939.76)
Cash Flows from Investing Activities	
Cash Inflows	
Total Cash Inflows	-
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	46,000.00
Purchase of ICT Equipment	
Purchase of transportation equipment	46,000.00
Purchase of other property, plant and equipment	
Total Cash Outflows	46,000.00
Net Cash Provided By (Used In) Investing Activities	(46,000.00)
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	5,876,611.11
Cash and Cash Equivalents, March 31	2,945,671.35
Certified Correct:	Approved by:
 JEANA CRYZELA T. AQUINO Acting Accountant	 EDWIN P. MADARANG, D. Hums Vocational School Superintendent