



March 20, 2023

COMMISSION ON AUDIT  
RECEIVED

Atty. JOHN MARK B. RAGUINDIN, CPA  
Audit Team Leader  
Commission on Audit  
Calamgui 2<sup>nd</sup>, City of Ilagan, Isabela

BY: Op  
REF. NO: \_\_\_\_\_  
DATE: 3/20/23 TIME: \_\_\_\_\_

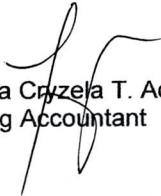
Sir:

Greetings in the name of Service!

Respectfully submitting the Monitoring of Cash Advance for all funds as of March 17, 2023.

Thank you and Godspeed!

Yours Truly,

  
Jeana Crizela T. Aquino  
Acting Accountant

Republic of the Philippines  
**TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY - ISABELA SCHOOL OF ARTS AND TRADES**  
 CALAMAGUI 2ND, CITY OF ILAGAN, ISABELA

**MONITORING AND AGING OF CASH ADVANCES**  
 As of March 31, 2023

NAME OF ACCOUNTABLE OFFICER	Operating Unit	FUND	Beginning Balance as of January 1, 2022	Adjustments		Adjusted Beginning Balance	Amount Granted	JEV #	Check #	Date Granted	Particulars	Liquidations During the Year		Ending Balance as of March 31, 2022	Liquidation Report #	Date Liquidated	% of Liquidation	No. of Demand Letter Sent	Unliquidated Cash Advances Referred to OMB/CSC	Remarks	AGING OF CASH ADVANCES						
				Grants	Liquidations							PY Advance	CY Advance								Less than 30 days	31-60 days	61-365 days	Over 1 year	PAST DUE		
																									Over 2 years	Over 3 years	Over 3 years and over
<b>Due from Officers and Employees (1 03 05 020 00)</b>																											
No transaction	ISAT	SSP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
No transaction	ISAT	FUND 101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Sub-Total Due from Officers and</b>																											
<b>Advances for Operating Expenses (1 99 01 010 00)</b>																											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P67,500.00	SSP-2023-01-001	1389500	1/5/2023	For Development of CBLM		P67,500.00	-	LR-SSP-2023-01-011	01/17/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P5,590.00	SSP-2023-01-029	1545028	1/5/2023	For Instructional Supplies for		P5,590.00	-	LR-SSP-2023-01-010	01/16/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P14,000.00	SSP-2023-01-037	1545036	1/9/2023	For Cascading of TESDA		P14,000.00	-	LR-SSP-2023-01-013	01/24/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P7,750.00	SSP-2023-01-043	1545042	1/11/2023	For Food of Livestock in		P7,750.00	-	LR-SSP-2023-01-014	01/24/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P36,240.00	SSP-2023-01-044	1545043	1/11/2023	For For Catering: DepEd -		P36,240.00	-	LR-SSP-2023-01-015	01/24/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P15,000.00	SSP-2023-01-045	1545044	1/11/2023	For For Catering: Dante		P15,000.00	-	LR-SSP-2023-01-016	01/24/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P41,000.00	SSP-2023-01-093	1545092	1/12/2023	For For Catering: DepEd -		P41,000.00	-	LR-SSP-2023-01-018	01/24/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P6,300.00	SSP-2023-01-095	1545094	1/12/2023	For Training Supplies for		P6,300.00	-	LR-SSP-2023-01-019	01/24/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P6,300.00	SSP-2023-01-0118	1545117	1/12/2023	For For Inspection Audit		P6,300.00	-	LR-SSP-2023-01-020	01/24/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P17,120.00	SSP-2023-01-0120	1545119	1/12/2023	For For meals during Pre-		P17,120.00	-	LR-SSP-2023-01-023	01/30/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P80,350.00	SSP-2023-01-0128	1545127	1/19/2023	For Catering: EAGLES		P80,350.00	-	LR-SSP-2023-01-025	01/30/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P35,500.00	SSP-2023-01-0130	1545129	1/19/2023	For Catering: Marife Cuenta		P35,500.00	-	LR-SSP-2023-01-022	01/27/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P2,600.00	SSP-2023-01-0131	1545130	1/19/2023	For Supplies for the conduct		P2,600.00	-	LR-SSP-2023-01-021	01/26/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P6,420.00	SSP-2023-01-0132	1545131	1/19/2023	For Supplies for the conduct		P6,420.00	-	LR-SSP-2023-01-026	01/30/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P7,980.00	SSP-2023-01-0134	1545133	1/20/2023	For For Catering Services for		P7,980.00	-	LR-SSP-2023-01-028	01/30/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P7,660.00	SSP-2023-01-0135	1545134	1/20/2023	For For catering: Eagles		P7,660.00	-	LR-SSP-2023-01-029	01/31/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P1,670.00	SSP-2023-01-0151	1545150	1/24/2023	For National Assessment		P1,670.00	-	LR-SSP-2023-01-030	01/31/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P8,520.00	SSP-2023-01-0152	1545151	1/24/2023	For For PO - TVET Forum		P8,520.00	-	LR-SSP-2023-01-012	01/23/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P12,390.00	SSP-2023-01-0153	1545152	1/24/2023	For For National		P12,390.00	-	LR-SSP-2023-02-01	02/01/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P36,040.00	SSP-2023-01-0154	1545153	1/24/2023	For For Catering: DepEd -		P36,040.00	-	LR-SSP-2023-01-001	01/05/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P19,370.00	SSP-2023-01-0169	1545156	1/24/2023	For For catering: Theng VC		P19,370.00	-	LR-SSP-2023-01-003	01/09/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P4,230.00	SSP-2023-01-0175	1545160	1/24/2023	For For snacks during fire		P4,230.00	-	LR-SSP-2023-01-004	01/11/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P2,815.00	SSP-2023-01-0176	1545161	1/24/2023	For For National		P2,815.00	-	LR-SSP-2023-01-005	01/16/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P4,000.00	SSP-2023-01-0177	1545162	1/25/2023	For For PO - TVET Forum on		P4,000.00	-	LR-SSP-2023-01-006	01/16/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P7,090.00	SSP-2023-01-0178	1545163	1/26/2023	For For Meals TMI		P7,090.00	-	LR-SSP-2023-01-007	01/16/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P6,850.00	SSP-2023-01-0184	1545169	1/30/2023	For To be use as feeds of		P6,850.00	-	LR-SSP-2023-01-008	01/16/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P3,190.00	SSP-2023-01-0193	1545172	1/30/2023	For Training Supplies for		P3,190.00	-	LR-SSP-2023-01-009	01/16/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P19,480.00	SSP-2023-02-0209	1545184	2/2/2023	For Assessment Supplies of		P19,480.00	-	LR-SSP-2023-02-03	02/06/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P5,350.00	SSP-2023-02-0213	1545188	2/6/2023	Assessment of 14		P5,350.00	-	LR-SSP-2023-02-04	02/08/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P6,500.00	SSP-2023-02-0228	1545202	2/8/2023	Repair and Maintenance		P6,500.00	-	LR-SSP-2023-02-05	02/09/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P42,520.00	SSP-2023-02-0229	1545203	2/8/2023	Catering: Mason-Isabela		P42,520.00	-	LR-SSP-2023-02-07	02/12/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P3,200.00	SSP-2023-02-0249	1545211	2/9/2023	Supplies for assessment in		P3,200.00	-	LR-SSP-2023-02-10	02/13/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P29,000.00	SSP-2023-02-0266	1545228	2/14/2023	For Catering: Thalia Salacup		P29,000.00	-	LR-SSP-2023-02-12	02/17/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P9,620.00	SSP-2023-02-0290	1545241	2/15/2023	For conduct of National		P9,620.00	-	LR-SSP-2023-02-13	02/19/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P17,260.00	SSP-2023-02-0299	1545243	2/15/2023	Meals of SPU Inspectorate		P17,260.00	-	LR-SSP-2023-02-14	02/20/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P5,895.00	SSP-2023-02-0306	1545250	2/20/2023	For OAP Supplies		P5,895.00	-	LR-SSP-2023-02-15	02/21/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P82,000.00	SSP-2023-02-0375	1545265	2/22/2023	For catering: Sheils Beth		P82,000.00	-	LR-SSP-2023-02-16	02/24/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P7,550.37	SSP-2023-02-0386	1545274	2/23/2023	For Compliance audit at		P7,550.37	-	LR-SSP-2023-02-17	02/27/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P39,770.00	SSP-2023-02-0387	1545275	2/27/2023	For Meals during		P39,770.00	-	LR-SSP-2023-02-18	02/27/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P8,150.00	SSP-2023-02-0402	1545283	2/28/2023	For Hotel Supplies		P8,150.00	-	LR-SSP-2023-02-20	02/28/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P26,000.00	SSP-2023-03-0410	1545288	3/1/2023	For meals of Auditors from		P26,000.00	-	LR-SSP-2023-001	03/03/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P18,600.00	SSP-2023-03-0420	1545293	3/1/2023	Salaries for the repair of		P18,600.00	-	LR-SSP-2023-003	03/03/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P8,070.00	SSP-2023-03-0421	1545294	3/1/2023	For National Competency		P8,070.00	-	LR-SSP-2023-004	03/08/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P6,110.00	SSP-2023-03-0441	1545309	3/6/2023	For National Competency		P6,110.00	-	LR-SSP-2023-005	03/08/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P19,047.00	SSP-2023-03-0459	1545325	3/7/2023	FOR ADDITIONAL TRAINING		P19,047.00	-	LR-SSP-2023-006	03/08/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P127,820.00	SSP-2023-03-0461	1545327	3/8/2023	FOR THE BLESSING AND		P127,820.00	-	LR-SSP-2023-007	03/08/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P7,665.00	SSP-2023-03-0462	1545328	3/8/2023	FOR REPAIRS AND		P7,665.00	-	LR-SSP-2023-008	03/08/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P7,000.00	SSP-2023-03-0464	1545330	3/9/2023	FOR LUNCH OF MANCOM		P7,000.00	-	LR-SSP-2023-010	03/09/23	100%											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-	-	-	P8,970.00	SSP-2023-03-0465	1545331	3/9/2023	FOR INSTRUCTIONAL		P8,970.00	-	LR-SSP-2023-011	03/09/23	100%											

NAME OF ACCOUNTABLE OFFICER	Operating Unit	FUND	Beginning Balance as of January 1, 2022	Adjustments		Adjusted Beginning Balance	Amount Granted	JEV #	Check #	Date Granted	Particulars	Liquidations During the Year		Ending Balance as of March 31, 2022	Liquidation Report #	Date Liquidated	% of Liquidation	No. of Demand Letter Sent	Unliquidated Cash Advances Referred to OMB/CSC	Remarks	AGING OF CASH ADVANCES						
				Grants	Liquidations							PY Advance	CY Advance								CURRENT			PAST DUE			
																					Less than 30 days	31-60 days	61-365 days	Over 1 year	Over 2 years	Over 3 years and over	
<b>Sub-Total Advances for Payroll</b>			-	-	-	-	<b>439,153.94</b>					-	<b>439,153.94</b>	-								-	-	-	-	-	-
<b>Advances to Special Disbursing Officers (1 99 01 030 00)</b>																											
JESSA BELLE S. PAJARILLO	ISAT	SSP	-		-	-	8,700.00	SSP-2023-01-094	1545093		Refund of Assessment Fee -		8,700.00	-	LR-SSP-2023-01-008	1/16/2023	100%										
JESSA BELLE S. PAJARILLO	ISAT	SSP	-		-	-	8,822.00	SSP-2023-01-0124	1545123		Refund of Assessment Fee -		8,822.00	-	LR-SSP-2023-01-013	1/24/2023	100%										
No Transactions	ISAT	Fund 101	-		-	-								-			#DIV/0!										
<b>Sub-Total Advances to Special</b>			-		-	-	<b>17,522.00</b>						<b>17,522.00</b>	-													

Certified Correct:

  
**JEANA RYZELA AQUINO**  
 Acting Accountant

Please take note of the following reglementary period for liquidation of cash advances:

1. Travel
  - a) Local- within thirty (30) days after return to permanent official station; permanent official station
  - b) Foreign - within sixty (60) days after return to the Philippines;
2. Petty Operating Expenses and Field Operating Expenses - within twenty(20) days after the end of the year; subject to replenishment as frequently necessary during the year.;
3. Salaries, Wages, etc. - within five (5) days after each fifteen (15) day/end of the month period or within 5 days after each payroll period.;
4. Special purpose - as soon as the purpose of the cash advance has been served.