



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



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

	<u>2023</u>	<u>2022</u>
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocation	-	-
Receipt of Notice of Cash Allocation	-	-
Receipt of Notice of Transfer of Cash Allocation	-	-
Receipt of NCA for Trust and other receipts	-	-
Receipt of Working Fund for Foreign-Assisted Projects	-	-
Collection of Income/Revenues	9,493,169.64	29,624,388.30
Collection of service and business income	9,493,169.64	29,624,388.30
Collection of other income	-	-
Collection of Receivables	15,933,073.93	4,775,264.00
Collection of receivable from audit disallowances	49,610.00	142,521.80
Collection of other receivables	15,883,463.93	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/projects	-	135,950.00
Other Receipts	18,340.62	182,167.24
Advance collection of income	-	-
Other deferred credits	-	-
Refund of overpayment of Personnel Services	-	-
Refund of overpayment of Maintenance and Other Operating Expenses	2,025.74	161,437.24
Receipt of refund of cash advances	16,314.88	20,730.00
Adjustments	434,000.56	496,538.21
Restoration of cash for cancelled/lost/stale checks/ADA	-	95,170.76
Restoration of cash for unreleased checks	-	-
Other adjustments-Inflow	434,000.56	401,367.45
Total Cash Inflows	25,878,584.75	35,214,307.75
Cash Outflows		
Payment of Expenses	26,797,836.32	24,642,475.26
Payment of personnel services	-	-
Payment of maintenance and other operating expenses	23,590,614.45	23,469,084.25
Payment of financial expenses	-	-
Payment of expenses pertaining to/incurred in the prior years	3,207,221.87	1,173,391.01
Liquidation of prior year's cash advances	-	-
Purchase of Inventories	350,174.80	-
Purchase of inventories for distribution	350,174.80	-
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	781,403.49	626,646.64
Remittance of taxes withheld not covered by TRA	781,403.49	626,646.64
Remittance to GSIS/Pag-IBIG/PhilHealth	-	-
Remittance of personnel benefits contributions	-	-
Remittance of other payables	-	-
Other Disbursements	298,513.08	1,625,501.76
Refund of excess income	188,117.00	311,501.76
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	110,396.08	1,314,000.00
Total Cash Outflows	28,227,927.69	26,894,623.66
Net Cash Provided by (Used in) Operating Activities	(2,349,342.94)	8,319,684.09
Cash Flows from Investing Activities		
Cash Inflows		
Total Cash Inflows	-	-
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	46,000.00	2,630,360.00
Purchase of land	-	-
Payment for land improvements	-	-
Purchase of ICT Equipment		59,900.00
Purchase of transportation equipment	46,000.00	2,026,200.00
Purchase of furniture, fixtures and books		
Payments for leased assets improvements		
Construction in progress		
Construction/Acquisition of heritage assets		
Purchase of other property, plant and equipment		544,260.00
Total Cash Outflows	46,000.00	2,630,360.00
Net Cash Provided By (Used In) Investing Activities	(46,000.00)	(2,630,360.00)
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	187,287.02
Cash and Cash Equivalents, December 31	3,481,268.17	5,876,611.11

Certified Correct:



JEANA CRYZEL T. AQUINO
Acting Accountant

Approved by:



EDWIN P. MADARANG
Vocational School Superintendent