



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 March 31, 2024

2023

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	3,227,359.00
Collection of service and business income	3,227,359.00
Collection of other income	-
Collection of Receivables	6,756,335.00
Collection of receivable from audit disallowances	
Collection of other receivables	6,756,335.00
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	-
Other Receipts	-
Advance collection of income	
Other deferred credits	
Refund of overpayment of Personnel Services	
Refund of overpayment of Maintenance and Other Operating Expenses	
Receipt of refund of cash advances	
Adjustments	37,330.74
Restoration of cash for cancelled/lost/stale checks/ADA	34,839.00
Restoration of cash for unreleased checks	
Other adjustments-Inflow	2,491.74
Total Cash Inflows	10,021,024.74

Cash Outflows

Payment of Expenses	5,216,650.65
Payment of personnel services	900.00
Payment of maintenance and other operating expenses	4,526,102.05
Payment of financial expenses	-
Payment of expenses pertaining to/incurred in the prior years	689,648.60
Liquidation of prior year's cash advances	
Purchase of Inventories	-
Purchase of inventories for distribution	
Grant of Cash Advances	112,057.54
Advances for operating expenses	-
Advances for payroll	-
Advances for special purpose/time-bound undertakings	-
Advances to Special Disbursing Officer	-
Advances to officers and employees	112,057.54
Advances to officers and employees obligated in prior year	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	239,977.56
Remittance of taxes withheld not covered by TRA	239,977.56
Remittance to GSIS/Pag-IBIG/PhilHealth	-
Remittance of personnel benefits contributions	-
Remittance of other payables	-
Other Disbursements	2,164.00
Refund of excess income	2,164.00
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	

Total Cash Outflows

5,570,849.75

Net Cash Provided by (Used in) Operating Activities

4,450,174.99

Cash Flows from Investing Activities**Cash Inflows****Total Cash Inflows**

-

Cash Outflows

Purchase/Construction of Property, Plant and Equipment	276,850.00
Purchase of land	-
Payment for land improvements	-
Purchase of ICT Equipment	
Purchase of transportation equipment	
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	276,850.00



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2023

Cash Flows From Operating Activities

Cash Inflows

Receipt of Notice of Cash Allocation	-
Collection of Income/Revenues	3,227,359.00
Collection of Receivables	6,756,335.00
Receipt of Inter-Agency Fund Transfers	-
Receipt of Intra-Agency Fund Transfers	-
Other Receipts	-
Adjustments	37,330.74

Total Cash Inflows 10,021,024.74

Cash Outflows

Payment of Expenses	5,216,650.65
Purchase of Inventories	-
Grant of Cash Advances	112,057.54
Prepayments	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	239,977.56
Release of Inter-Agency Fund Transfers	-
Release of Intra-Agency Fund Transfers	-
Other Disbursements	2,164.00
Adjustments	-

Total Cash Outflows 5,570,849.75

Net Cash Provided by (Used in) Operating Activities 4,450,174.99

Cash Flows from Investing Activities

Cash Inflows

Total Cash Inflows -

Cash Outflows

Purchase/Construction of Investment Property	-
Purchase/Construction of Property, Plant and Equipment	276,850.00
Investments	-
Purchase of Bearer Biological Assets	-
Purchase of Intangible Assets	-
Grant of Loans	-
Adjustments	-

Total Cash Outflows 276,850.00

Net Cash Provided by (Used in) Investing Activities (276,850.00)

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 3,481,288.16

Cash and Cash Equivalents, March 31 7,654,593.15

Certified Correct:

JEANA CRYZELA T. AQUINO
 Acting Accountant

Approved by:

EDWIN P. MADARANG
 Vocational School Superintendent