

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY  
SSP/IGP FUND  
CASH FLOW STATEMENT  
**APARRI POLYTECHNIC INSTITUTE**  
AS OF THE QUARTER ENDING JUNE 30, 2018

**Cash Flow 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 from Foreign-Assisted Projects
  
- Collection of Income/Revenues
  - Collection of Tax Revenue
  - Collection of Service and Business Income
  - Collection of Other Income
  - Receipt of Shares, grants and donations
  - Receipt of prior years' income
  
- Receipt of Assistance and Subsidy from Other NGA's, LGU's and GOCCs
  - Subsidy from Other National Government Agencies
  - Assistance from Local Government Units
  - Assistance from Government Owned and Controlled Corporations
  
- Collection of Receivables
  - Collection of Loans and Receivables
  - Collection of Lease Receivables
  - Collection of Receivables from Audit Disallowances
  - Collection of Other Receivables
  
- 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,
  - Receipt of funds for other Inter-Agency transactions
  
- Receipt of Intra-Agency Fund Transfers
  - Receipt of funds from CO/Bureaus/Ros/Ous for the implementation of
  - Receipt of working fund for foreign-assisted projects
  - Receipt of funds for other intra-agency transactions
  
- Trust Receipts
  - Receipts of Disaster Risk Reduction and Management Fund
  - Receipt of bail bonds
  - Receipt of guaranty/security deposits
  - Receipt of customers' deposits
  - Collection of Other Trust receipts
  
- Other Receipts
  - Advance Collection of Income
  - Receipts of Deposits on Letter of Credits
  - Receipt of refund of guaranty deposits
  - Receipt of refund for liquidated damages
  - Unused Petty Cash Fund
  - Other deferred credits
  - Refund of overpayment of Personnel Services

- Refund of overpayment of Maintenance and Other Operating Expense
- Receipt of refund of cash advances
- Proceeds from terminated treasury bills
- Collection from trust receipts from entities other than NGAs/LGUs/GC
- Other miscellaneous receipts

Adjustments

- Restoration of cash for cancelled/lost/stale checks/ADA
- Restoration of cash for unreleased checks
- Other adjustments-inflow

**Total Cash Inflows**

**Cash Outflows**

- Replenishment of Negotiated MDS Checks (for BTr)
- Remittance to National Treasury

Payment of Expenses

- Payment of personnel services
- Payment of maintenance & operating expenses
- Payment of financial expenses
- Payment of expenses pertaining to/incurred in the prior years
- Liquidation of prior year's cash advance

Purchase of Inventories

- Purchase of inventories for sale
- Purchase of inventories for distribution
- Purchase of inventories held for consumption
- Purchase of raw materials inventory

Purchase of Consumable Biological Assets

- Purchase of livestock held for consumption/sale/distribution
- Purchase of trees, plants and crops held for consumption/sale/distribution
- Purchase of aquaculture
- Purchase of other consumable biological assets

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

Pre-payments

- Advances to Contractors for repair and maintenance of property, plan
- prepaid Rent
- Prepaid Registration
- Prepaid Interest
- Prepaid Insurance
- Other Prepayments

Refund of Deposits

- Payment of deposits on letter of credits
- Payment of guaranty deposits
- Payment of other deposits

Payment of Accounts Payable

Remittance of Personnel Benefit Contributions and Mandatory Deductions

- Remittance of taxes withheld not covered by TRA
- Remittance of GSIS/PAG-IBIG/PHILHEALTH

Remittance of personnel benefit contributions  
Remittance of Other Payables

Grant of Financial Assistance/Subsidy

Subsidy to NGAs  
Grant of Financial Assistance to NGAs/LGUs/GOCCs  
Grant of financial assistance to NGOs/Pos  
Payment of Internal Revenue Allotment  
Subsidy to OUs  
Grant of other subsidies

Release of Inter-Agency Fund Transfers

Advances to Procurement Service  
Advances to other NGAs/GOCCs/LGUs for purchase of goods and serv  
Release of funds to NGAs, GOCCs, LGUs for the implementation of prc  
Release of other inter-agency fund transfers

Release of Intra-Agency Fund Transfers

Issuance of Working Fund to Foreign service posts and regional consul  
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

Refund of Excess income  
Refund of excess Working Fund/Fund transfers/Trust Fund  
Refund of bail bond  
Refund of guaranty/security deposits  
Refund of customer's deposit  
Refund of cash advances  
Other Disbursements

Reversal of Unutilized NCA

Adjustment

Adjustment for dishonored checks  
Adjustment for cash shortage  
Reversing entry for unreleased checks in previous year  
Other Adjustment-outflow

**Total Cash Outflows**

**NET CASH PROVIDED BY OPERATING ACTIVITIES**

**Cash Flow from Investing Activities:**

**Cash Inflows**

*Proceeds from Sale/Disposal of Property, Plant and Equipment*  
*Proceeds from Sale of Other Assets*

**Total Cash Inflows**

**Cash Outflows**

*Payment for Land Improvements*  
*Construction of Buildings and Other Structures*  
*Purchase of Machinery and Equipment*  
*Purchase of Information and Communication Technology Equipment*

**Total Cash Outflows**

**NET CASH PROVIDED BY INVESTING ACTIVITIES**

**NET CASH PROVIDED BY FINANCING ACTIVITIES**  
**INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**  
**CASH AND CASH EQUIVALENTS, January 1, 2018**  
**CASH AND CASH EQUIVALENTS, JUNE 30, 2018**

Certified Correct:



**SHERLY B. NEPOMUCENO, LPT**  
Acting Accountant

**Annex C1**

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