



HEADQUARTERS
PHILIPPINE ARMY
Fort Andres Bonifacio, Metro Manila

COMPARATIVE STATEMENT OF CASH FLOW

CONSOLIDATED - CONDENSED
AS OF DECEMBER 31, 2018
INTERNALLY GENERATED FUND

| | <u>Note</u> | <u>2018</u> | <u>2017 As Restated</u> |
|--|-------------|------------------------------|------------------------------|
| Cash Flows From Operating Activities | | | |
| Cash Inflows | | | |
| Receipt of Notice of Cash Allocation | | 1,989,725.00 | 121,238.00 |
| Collection of Income/Revenues | | 22,172,498.33 | 18,533,532.92 |
| Receipt of Trust Liabilities | | 421,009.00 | 724,570.00 |
| Other Receipts | | 6,280.00 | 6,720.00 |
| Adjustments | | 150,607.89 | 23,032,819.30 |
| Total Cash Inflows | | <u>24,740,120.22</u> | <u>42,418,880.22</u> |
| Cash Outflows | | | |
| Replenishment of negotiated MDS checks | | 994,862.50 | 121,238.00 |
| Remittance to National Treasury | | 141,094.30 | - |
| Payment of operating expenses | | 3,990,650.09 | 5,711,142.86 |
| Purchase of Inventories | | 3,067,093.57 | - |
| Grant of Cash Advances (Unliquidated During the Year) | | 3,785,996.00 | 2,412,160.00 |
| Remittance of Personnel Benefit Contributions and Mandatory Deductions | | 50,796.43 | 158,239.30 |
| Release of intra-agency fund transfers | | 1,985,780.00 | - |
| Other Disbursements | | 71,760.00 | 178,294.08 |
| Adjustments | | - | 1,615,000.00 |
| Total Cash Outflows | | <u>14,088,032.89</u> | <u>10,196,074.24</u> |
| Net Cash Provided by (Used in) Operating Activities | | <u>10,652,087.33</u> | <u>32,222,805.98</u> |
| Cash Flows from Investing Activities | | | |
| Cash Outflows | | | |
| Purchase/Construction of Property, Plant and Equipment | | 9,515,954.51 | 1,273,180.35 |
| Total Cash Outflows | | <u>9,515,954.51</u> | <u>1,273,180.35</u> |
| Net Cash Provided by (Used in) Investing Activities | | <u>(9,515,954.51)</u> | <u>(1,273,180.35)</u> |
| Increase (Decrease) in Cash and Cash Equivalents | | 1,136,132.82 | 30,949,625.63 |
| Cash and Cash Equivalents, January 1, | | 106,029,729.10 | 75,080,103.47 |
| Cash and Cash Equivalents, December 31 | | <u>107,165,861.92</u> | <u>106,029,729.10</u> |

This statement should be read in conjunction with the accompanying notes.