



HEADQUARTERS  
PHILIPPINE ARMY  
Fort Andres Bonifacio, Metro Manila

COMPARATIVE STATEMENT OF CASH FLOW  
CONSOLIDATED - DETAILED  
AS OF DECEMBER 31, 2018  
INTERNALLY GENERATED FUND

	<u>2018</u>	<u>2017 As Restated</u>
<b>Cash Flows From Operating Activities</b>		
<b>Cash Inflows</b>		
Receipt of Notice of Cash Allocation	1,989,725.00	121,238.00
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Collection of Income/Revenues	22,172,498.33	18,533,532.92
Collection of service and business income	21,929,675.17	18,180,007.26
Collection of other income	242,823.16	353,525.66
Receipt of Trust Liabilities	421,009.00	724,570.00
Receipt of guaranty/security deposits	279,200.00	-
Collection of other trust receipts	141,809.00	724,570.00
Other Receipts	6,280.00	6,720.00
Receipt of refund of fund transfers	-	6,720.00
Other miscellaneous receipts	6,280.00	-
Adjustments	150,607.89	23,032,819.30
Reversal of unused NCA for Special Account and Trust	131,896.89	-
Other adjustments - inflow	18,711.00	23,032,819.30
<b>Total Cash Inflows</b>	<b>24,740,120.22</b>	<b>42,418,880.22</b>
<b>Cash Outflows</b>		
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
Payment of personnel services	-	-
Payment of maintenance and other operating expenses	3,990,650.09	5,711,142.86
Purchase of Inventories	3,067,093.57	-
Purchase of inventories for sale	877,600.00	-
Purchase of inventories for distribution	938,290.00	-

Purchase of inventories for consumption	811,203.57	-
Semi- Expandable Machinery and Equipment	440,000.00	-
<b>Grant of Cash Advances (Unliquidated During the Year)</b>	<b>3,785,996.00</b>	<b>2,412,160.00</b>
Advances for operating expenses	1,384,346.00	2,162,160.00
Advances to officers and employees	2,401,650.00	-
Advances to Special Disbursing Officer	-	250,000.00
<b>Remittance of Personnel Benefit Contributions and Mandatory Deductions</b>	<b>50,796.43</b>	<b>158,239.30</b>
Remittance of taxes withheld covered by TRA	-	-
Remittance of taxes withheld not covered by TRA	50,796.43	158,239.30
<b>Release of Intra-agency fund transfers</b>	<b>1,985,780.00</b>	<b>-</b>
Release of funds for other intra-agency transactions	1,985,780.00	-
<b>Other Disbursements</b>	<b>71,760.00</b>	<b>178,294.08</b>
Closing of Treasury Deposit Accounts	-	91,414.08
Other Miscellaneous Disbursements	71,760.00	86,880.00
<b>Adjustments</b>	<b>-</b>	<b>1,615,000.00</b>
Other adjustments = outflow	-	1,615,000.00
<b>Total Cash Outflows</b>	<b>14,088,032.89</b>	<b>10,196,074.24</b>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>10,652,087.33</b>	<b>32,222,805.98</b>
<b>Cash Flows from Investing Activities</b>		
<b>Cash Outflows</b>		
<b>Purchase/Construction of Property, Plant and Equipment</b>	<b>9,515,954.51</b>	<b>1,273,180.35</b>
Construction of buildings and other structures	948,500.00	849,275.00
Purchase of machinery and equipment	7,790,454.51	302,667.85
Purchase of other property, plant and equipment	-	121,237.50
Payment of Accounts payable for PPE	777,000.00	-
<b>Total Cash Outflows</b>	<b>9,515,954.51</b>	<b>1,273,180.35</b>
<b>Net Cash Provided by (Used in) Investing Activities</b>	<b>(9,515,954.51)</b>	<b>(1,273,180.35)</b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>1,136,132.82</b>	<b>30,949,625.63</b>
<b>Cash and Cash Equivalents, January 1,</b>	<b>106,029,729.10</b>	<b>75,080,103.47</b>
<b>Cash and Cash Equivalents, December 31</b>	<b>107,165,861.92</b>	<b>106,029,729.10</b>