

**PHILIPPINE ARMY**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**(ALL FUNDS)**  
**For the Year Ended December 31, 2018**  
(In Thousand Pesos)

	<u>Note</u>	<u>2018</u>	<u>2017 As</u> <u>Restated</u>
<b>Cash Flows From Operating Activities</b>			
<b>Cash Inflows</b>			
Receipt of Notice of Cash Allocation	21	86,642,731	60,607,895
Collection of Income/Revenues		175,142	30,693
Collection of Receivables		5,655	2,259
Receipt of Inter-Agency Fund Transfers		274,581	85,657
Receipt of Intra-Agency Fund Transfers		1,068	2,454
Receipt of Trust Liabilities		117,166	326,924
Other Receipts		1,127,598	395,243
Adjustments	26	17,252,404	13,425,435
<b>Total Cash Inflows</b>		<b><u>105,596,345</u></b>	<b><u>74,876,560</u></b>
<b>Cash Outflows</b>			
Replenishment of negotiated MDS checks		92,755	122
Remittance to National Treasury		102,706	20,449
Payment of operating expenses		63,227,151	15,413,440
Purchase of Inventories		244,615	277,697
Grant of Cash Advances (Unliquidated During the Year)		13,088,102	8,828,080
Prepayments		5,069,533	1,456,439
Payment of Deposits		314	18,500
Payment of Prior Year's Accounts Payable		722,297	27,525,284
Remittance of Personnel Benefit			
Contributions		4,120,049	3,564,364
Grant of Financial Assistance/Subsidy		102	-
Release of Inter-Agency Fund Transfers		171,946	4,126,735
Release of intra-agency fund transfers			954
Payment from Trust Liabilities/Fund Transfers		69,345	19,516
Other Disbursements		47,157	116,710
Reversal of Unutilized NCA	21	12,618	3,662
Adjustments	26	17,322,697	13,612,496
<b>Total Cash Outflows</b>		<b><u>104,291,387</u></b>	<b><u>74,984,448</u></b>
<b>Net Cash Provided by (Used in) Operating Activities</b>		<b><u>1,304,958</u></b>	<b><u>(107,888)</u></b>

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

	<u>Note</u>	<u>2018</u>	<u>2017 As</u> <u>Restated</u>
<b>Cash Flows from Investing Activities</b>			
<b>Cash Outflows</b>			
Purchase/Construction of Property, Plant and Equipment		57,653	17,377
<b>Total Cash Outflows</b>		<u>57,653</u>	<u>17,377</u>
<b>Net Cash Provided by (Used in) Investing Activities</b>		<u>(57,653)</u>	<u>(17,377)</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		<b>1,247,305</b>	<b>(125,265)</b>
<b>Cash and Cash Equivalents, January 1,</b>		1,299,542	1,424,807
<b>Cash and Cash Equivalents, December 31</b>		<u><u>2,546,847</u></u>	<u><u>1,299,542</u></u>

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