

**PHILIPPINE ARMY**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**ALL FUNDS**  
**For the Year Ended December 31, 2019**  
(In Thousand Pesos)

	<u>Note</u>	<u>2019</u>	<u>2018 As</u> <u>Restated</u>
<b>Cash Flows From Operating Activities</b>			
<b>Cash Inflows</b>			
Receipt of Notice of Cash Allocation	22	92,682,215	86,752,481
Collection of Income/Revenues		511,684	175,349
Collection of Receivables		26,495	5,655
Receipt of Inter-Agency Fund Transfers		1,383,342	274,581
Receipt of Intra-Agency Fund Transfers		121	1,068
Receipt of Trust Liabilities		67,304	117,198
Other Receipts		1,057,440	1,127,370
Adjustments	27	17,910,052	17,146,655
<b>Total Cash Inflows</b>		<b>113,638,653</b>	<b>105,600,356</b>
<b>Cash Outflows</b>			
Replenishment of negotiated MDS checks		-	92,755
Remittance to National Treasury		33,508	102,706
Payment of operating expenses		66,983,127	63,381,896
Purchase of Inventories		388,857	252,349
Grant of Cash Advances (Unliquidated During the Year)		12,026,506	13,086,153
Prepayments		6,100,537	5,069,641
Payment of Deposits		1,532	314
Payment of Prior Year's Accounts Payable		914,662	546,116
Contributions and Mandatory Deductions		5,596,026	4,120,526
Grant of Financial Assistance/Subsidy		-	102
Release of Inter-Agency Fund Transfers		1,204,131	169,960
Release of Intra-Agency Fund Transfers		238	1,986
Payment from Trust Liabilities/Fund		135,705	69,435
Other Disbursements		609,896	67,614
Reversal of Unutilized NCA/NTA	22	22,736	21,943
Adjustments	27	19,614,341	17,313,373
<b>Total Cash Outflows</b>		<b>113,631,800</b>	<b>104,296,868</b>
<b>Net Cash Provided by (Used in) Operating Activities</b>		<b>6,853</b>	<b>1,303,488</b>

	<u>Note</u>	<u>2019</u>	<u>2018 As</u> <u>Restated</u>
<b>Cash Flows from Investing Activities</b>			
<b>Cash Outflows</b>			
Purchase/Construction of Property, Plant and Equipment		67,261	56,658
<b>Total Cash Outflows</b>		<u>67,261</u>	<u>56,658</u>
<b>Net Cash Provided by (Used in) Investing Activities</b>		<u>(67,261,448)</u>	<u>(56,657,930)</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		<b>(60,408,932)</b>	<b>1,246,830</b>
<b>Cash and Cash Equivalents, January 1</b>		2,546,847	1,300,017
<b>Cash and Cash Equivalents, December 31</b>	4	<u>2,486,438</u>	<u>2,546,847</u>

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