

**PHILIPPINE ARMY**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**(ALL FUNDS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**  
(in thousand pesos)

|  | <u>Note</u> | <u>2016</u>              | <u>2015</u>              |
|--|-------------|--------------------------|--------------------------|
| <b>Cash Flows from Operating Activities</b>                          |             |                          |                          |
| <b>Cash Inflows</b>  |             |                          |                          |
| Receipt of Notice of Cash Allocation                                 | 22 P        | 50,366,294 P             | 45,495,113               |
| Receipt of NCA for Trust and other receipts                          |             | 2,139,865                | 88,450                   |
| Collection of Income/Revenues  |             | 84,800                   | 58,256                   |
| Receipt of Assistance and Subsidy from Other<br>NGAs, LGUs and GOCCs |             |                          |                          |
| Collection of Receivables  |             | 477                      | 237                      |
| Receipt of Inter-Agency Fund Transfers                               |             | 179,488                  | 209,971                  |
| Receipt of Intra-Agency Fund Transfers                               |             | 1,200                    |                          |
| Trust Receipts   |             | 56,173                   | 96,471                   |
| Other Receipts   |             | 194,349                  | 59,494                   |
| Adjustments  | 23          | 38,287                   | 219,273                  |
| <b>Total Cash Inflows</b>  |             | <b><u>53,060,933</u></b> | <b><u>46,227,265</u></b> |
| <b>Cash Outflows</b>   |             |                          |                          |
| Remittance to National Treasury                                      |             | 198,277                  | 133,047                  |
| Payment of Expenses  |             | 20,156,808               | 19,127,863               |
| Purchase of Inventories  |             | 511,848                  | 577,716                  |
| Grant of Cash Advances   |             | 8,971,799                | 8,813,468                |
| Prepayments  |             | 1,422,310                | 23,684                   |
| Refund of Deposits   |             | 1,340,663                | 577,894                  |
| Payment of Accounts Payable  |             | 2,576,910                | 651,859                  |
| Remittance of Personnel Benefit                                      |             |                          |                          |
| Contributions and Mandatory Deductions                               |             | 17,359,724               | 15,266,479               |
| Grant of Financial Assistance/Subsidy                                |             |                          |                          |
| Release of Inter-Agency Fund Transfers                               |             | 56,101                   | 57,228                   |
| Release of Intra-Agency Fund Transfers                               |             | 98,568                   |                          |
| Payment from Trust Liabilities/Fund Transfers                        |             | 106,280                  |                          |
| Other Disbursements  |             | 37,465                   | 146,966                  |
| Reversal of Unutilized NCA/NTA                                       |             | 6,953                    | 5,002                    |
| Adjustments  | 23          | 131,509                  | 585,427                  |
| <b>Total Cash Outflows</b>   |             | <b><u>52,975,215</u></b> | <b><u>45,966,633</u></b> |
| <b>Net Cash Provided by (Used in) Operating Activities</b>           |             | <b><u>85,718</u></b>     | <b><u>260,632</u></b>    |

**Cash Flows from Investing Activities:**

|   |                      |                  |
|---|----------------------|------------------|
| <b>Cash Inflows</b>   |                      |                  |
| Proceeds from Sale/Disposal of Property,<br>Plant and Equipment | -                    | 224              |
| <b>Total Cash Inflows</b>                                       | <u>-</u>             | <u>224</u>       |
| <b>Cash Outflows</b>  |                      |                  |
| Purchase/Construction of Property, Plant and<br>Equipment       | 229,311              | 187,967          |
| <b>Total Cash Outflows</b>                                      | <u>229,311</u>       | <u>187,967</u>   |
| <b>Net Cash Provided by (Used in) Investing Activities</b>      | <u>(229,311)</u>     | <u>(187,743)</u> |
| <b>Increase(decrease) in Cash and Cash Equivalents</b>          | (143,593)            | 72,889           |
| <b>Cash and Cash Equivalents, January 1</b>                     | <u>1,563,118</u>     | <u>1,490,229</u> |
| <b>Cash and Cash Equivalents, December 31</b>                   | P <u>1,419,525</u> P | <u>1,563,118</u> |

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