

FORMAT OF CASH FLOW STATEMENT

Cash Flow Statement for the year ended 31st March 20__

<p>1. Cash Flow from operating Activities</p> <p>A. Net profit as per profit / loss (or O/S – O/P Surplus)</p> <ul style="list-style-type: none"> + Transfers to Reserves (e.g. Debenture, Redemption, Reserve etc.) (Workmen compensation Reserve) + Proposed Dividend paid during the year (2 Treatment) Treatment 1 – Previous year take here Treatment 2 – ‘Later discussed’ + Interim Dividend paid during year (previous year) + Provision for tax made (current year) + Extra – ordinary item, if any, debited to Profit / Loss (e.g. Compensation paid to employees under voluntary retirement scheme) Loss of stock due to fire Payment of Buy Back of shares <p>Less: - Extra ordinary item, if any, credited to Profit and loss</p> <ul style="list-style-type: none"> - Claim received against damage of fixed asset by fire / earthquake - Refund of tax credited to Profit and Loss <p>NET PROFIT BEFORE TAX AND EXTRA ORDINARY ITEMS</p> <p>B. ADD:-</p> <ul style="list-style-type: none"> - Depreciation - Patents / Trademarks / amortised or written off - Interest on Borrowings - Interest on Debentures - Underwriting commission written off - Share issue expenses doubtful - Increase in doubtful debts - Loss on sale of fixed asset - Premium on redemption of debentures <p>C. LESS:-</p> <ul style="list-style-type: none"> - Interest income - Dividend income - Rental income - Gain / profit on sale of fixed assets - Decrease in doubtful debts <p>D. Operating Profit before working capital changes</p> <p>(A + B – C)</p> <p>E. ADD: -</p> <p>Decrease in current assets</p> <ul style="list-style-type: none"> - Stock - Debtors - Bills receivables - Outstanding income - Prepaid expenses <p>Increase in current liabilities</p> <ul style="list-style-type: none"> - Creditors - Bills payable - Advance income - Outstanding expenses <p>F. LESS:-</p> <p>Increase in current assets</p>	
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<ul style="list-style-type: none"> - Stock - Debtors - Bills receivables - Outstanding income - Prepaid expenses <li style="padding-left: 20px;">Decrease in current liabilities - Creditors - Bills payable - Outstanding expenses - Advance income G. Cash generated from operation (D + E – F) H. LESS:- Income tax paid (net of Tax refund) I. Cash flow before extra-ordinary items J. Cash flow from (Or used in) operating activities 2. Cash flow from investing activities Add: - A. Proceeds from <ul style="list-style-type: none"> (a) Sale of fixed assets (b) Sale of investments (Non current only) (c) Sale of intangible assets B. Interest and dividend received (for non financial companies) C. Rent received Less:- A. Payment for <ul style="list-style-type: none"> a. Purchase of fixed assets b. Purchase of investments c. Purchase of intangible assets - Extra ordinary item (e.g. Insurnace clain on fixed asset against fire (+/-) <li style="text-align: center; background-color: #4a7ebb; color: white; padding: 5px; margin-top: 10px;">Cash flow from (or used in) investing activities 3. Cash flow from financing activities Add:- Proceeds from <ul style="list-style-type: none"> - Issue of shares / debentures - Other long term borrowings - Increase / decrease in bank overdraft / cash credit Less:- Payment of <ul style="list-style-type: none"> - Final dividend - Interim dividend - Interest on debentures / loans - Share issue expenses / underwriting commissions Repayment of <ul style="list-style-type: none"> - Loans Redemption of <ul style="list-style-type: none"> - Debentures - Preference shares Extra ordinary items (Payment of buyback of shares) <li style="text-align: center; background-color: #4a7ebb; color: white; padding: 5px; margin-top: 10px;">Cash flow from (or used in) financing activities 4. Net increase / decrease in cash and cash equivalents (1+2+3) 5. Add:- Cash and cash equivalents in beginning of year 	
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FORMAT OF CASH FLOW STATEMENT

<ul style="list-style-type: none">- Cash in hand- Cash at bank- Short term deposits- Current investments- Marketable securities <p>6. Cash and Cash equivalents at end of the year</p> <ul style="list-style-type: none">- Cash in hand- Cash at bank- Short term deposits- Current investment- Marketable securities	
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