

French GAAP, "PLAN COMPTABLE GENERAL", Art. 842-3  
Extended system

**FORMAT OF FUND FLOW STATEMENT**

I. Statement in account form

Applications	Financial Year N	Financial Year N-1	Sources	Financial Year N	Financial Year N-1
Dividends paid during the financial year	0	0	Funds from operations	0	0
Purchase of fixed assets:			Sale or decrease of fixed assets:		
Intangible fixed assets	0	0	Sale of fixed assets :		
Tangible fixed assets	0	0	- intangible fixed assets	0	0
Financial fixed assets	0	0	- tangible fixed assets	0	0
Deferred expenses (a)	0	0	Sale or decrease of financial fixed assets	0	0
Decrease in owner's equity (decrease in capital, withdrawals)	0	0	Increase in owner's equity:	0	
Repayment of financial debts (b)	0	0	Capital increase or contributions	0	0
			Increase in other owner's equity	0	0
			Increase in financial debts (b) (c)	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>Total</b>	<b>0</b>	<b>0</b>
Increase in overall net working capital	0	0	Decrease in overall net working capital	0	0

(a) Gross amount transferred during the financial year.

(b) Excluding short term bank advances and bank credit balances.

(c) Excluding debenture redemption premiums.

**FORMAT OF FUND FLOW STATEMENT**

II. Statement in account form

Use of change in overall net working capital	Financial Year N			Financial Year N-1
	Uses 1	Sources 2	Balance 2-1	Balance
<b>Operating changes:</b>				
Changes in operating assets :				
Inventory and work in progress	0	0		
Advance payments on account on orders	0	0		
Trade receivables, related accounts and other operating receivables (a)	0	0		
Changes in operating debts :				
Advance payments on account received on orders in progress	0	0		
Trade payables, related accounts and other operating payables (b)	0	0		
<b>Totals</b>	0	0		
<b>A. Net operating change (c)</b>			0	0
<b>Non-operating changes:</b>				
Change in other receivables (a) (d)	0	0		
Change in other payables (b)	0	0		
<b>Totals</b>	0	0		
<b>B. Net non-operating change (c)</b>			0	0
<b>Total A + B:</b>				
Working capital required for the financial year			-	-
or				
Working capital generated during the financial year			+	+
<b>Changes in cash and cash equivalents:</b>				
Changes in cash assets	0	0		
Changes in short term bank advances and bank credit balances	0	0		
<b>Totals</b>	0	0		
<b>C. Net change in cash and cash equivalents (c)</b>			0	0
<b>Use of change in overall net working capital (Total A + B + C) :</b>				
<b>Net use</b>			-	-
or				
<b>Net source</b>			+	+

- (a) Including prepaid expenses depending on whether they are allocated to operating or non-operating changes.  
 (b) Including deferred income depending on whether it is allocated to operating or non-operating changes.  
 (c) Amounts are shown with (+) when "Sources" exceed "Uses" and with (-) when they do not.  
 (d) Including marketable securities.

**Note.** - This part II of the statement can be adapted to the standard system.  
 In this case, the changes include all components; no distinction is made between operating and non-operating changes.

*PlanComptable.com comments :*

**Column 1 "Use" includes:** increases in assets or decreases in liabilities which lead to increases in working capital requirements

**Column 2 "Source" includes:** decreases in assets or increases in liabilities which create working capital resources

**"Net use"** at the bottom of the table equal to "Increase in overall net working capital" shown in the previous table.

**"Net source"** at the bottom of the table equal to "Decrease in overall net working capital" shown in the previous table.



[MAIN PAGE](#)

[SUMMARY OF ACCOUNTS](#)

[CHART OF ACCOUNTS](#)

[CLASSIFICATION OF ACCOUNTS](#)

[FUNCTIONING OF ACCOUNTS](#)

[FINANCIAL STATEMENTS](#)

[ACCOUNTING AND FINANCIAL TERMS](#)