

## FUND FLOW STATEMENT

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

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

(b) Excluding debenture redemption premiums.

(c) Gross amount transferred during the financial year.

## FUND FLOW STATEMENT

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

- (a) Increases in relevant assets lead to increases in working capital requirements, which are shown with (-).  
Conversely, decreases in these assets create working capital resources, which are shown with a (+).
- (b) Including prepaid expenses depending on whether they are allocated to operating changes or not.
- (c) Increases in relevant liabilities create working capital resources, which are shown with (+).  
Conversely, decreases in these liabilities lead to increases in working capital requirements, which are shown with (-).
- (d) Including deferred income depending on whether it is allocated to operating changes or not.
- (e) Including marketable securities.
- (f) "Net use" equal to "Increase in overall net working capital (I-II)" shown in the previous table.
- (g) "Net source" equal to "Decrease in overall net working capital (II-I)" shown in the previous table.



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