Cash Flow Statement			Amount	
Particulars			Rs	Rs
Cash From Operating Activity				
Net Profit as per P & L			14,000	
Add/(Less):				
Debenture			(1,600)	
Dividend			60,000	
Loss			4,000	
Depreciation			24,000	
Operating Cash flow before Working Capital Change			100,400	
Add:	*+ in Current Liability - Current Asset*			
	Debtors	8,000		
	Outstanding Exp	18,000		
	Current Investment	72,000		
	Total	**26,000**		
Less	*- Current Liability + Current Asset*			
	Sundry Creditor	14,000		
	Prepaid Exp	2,000		
	Stock	28,000		
	Total	**44,000**	(18,000)	
Operating Cash Inflow before Tax			82,400	
Income Tax Paid			30,000	
Operating Cash Inflow after Tax				**52,400**
Cash from Investing Activity				
Purchase of Machinery		(46,000)		
Sale of Machinery		10,000		
Cash from Sale of Investment		72,000		
Cash from Financing Activity				**36,000**
Cash from Financing Activity				
Dividend Paid		(60,000)		
Debenture Redeemed		(38,400)		
Cash Outflow in Financing Activity				**(98,400)**
Net Inflow/(Outflow)				**(10,000)**
Cash at Beginning of the Year				120,000
Cash at End of the Year				110,000

Working Notes

Cost	30000
Dep	16000
Wdv	14000
Sale	10000
Loss	-4000

Accumulated Dep A/c

Dr			*Cr*
Closing	88000	Opening	80000
Machinery	16000	Dep for CY(Bal Fig)	24000
	104000		104000

Machinery

Dr			*Cr*
Opening	164000	Bank	10000
Bank	46000	Loss	4000
		Accumulated de	16000
		Closing	180000
	210000		210000