

NAME OF COOPERATIVE
STATEMENT OF CASH FLOW

As of _____

Cash flow from Operating Activities:

Cash provided by operation:

Net surplus for allocation
Depreciation/Amortization
Provision for Probable Losses on Accounts/Installment
Receivables

Changes in Assets and Liabilities
(Increase)/Decrease in
Loans and Receivable
Inventories
Biological Assets (Current)
Other Current Assets

Increase/(Decrease) in:
Accounts and Other Payables
Accrued Expenses
Due to Union/Federation (CETF)
Other Current Liabilities

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Net cash from operating activities XXX

Cash flow from investing activities:

(Increase)/Decrease in:
Property & Equipment
Financial Assets
Investment in Subsidiaries/Associates/Joint Venture
Net cash from investing activities

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Cash flow from financing activities:

(Increase)/Decrease in:
Deposit Liabilities
Interest on Share Capital Payable
Patronage Refund Payable
Non-Current Liabilities
Paid-up Share Capital XXX
Donations/Grants XXX
Statutory funds XXX
Net cash from financing activities XXX

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Net increase/(decrease) in cash XXX

Cash balance, beginning XXX

Cash balance, end XXX