

# Examination of Fund Flow Management with Reference to Jemi Cluster

Magdalene Peter, S.Fabiyola Kavitha, Geetha C

**Abstract:** The endeavor titled "A Study on Fund stream the authorities" drove in Jemi Cluster to look into the demonstration of a touch of room or store isn't considered. The goal of this appraisal is to pick the operational ability of the affiliation utilizing degrees, to understand the developments in spending report as far back as 5 years by utilizing working capital explanation, to figure the future changes utilizing the model assessment, to lead store stream articulation for 2013-2016, to perceive the financial quality and insufficiency that the affiliation may have and to isolate the relationship between Net bit of leeway and EPS utilizing Correlation assessment. The degree for this task is that the evaluation covers the majority of the bits of current resources and current liabilities for the year 2013-2016, the assessment besides manages the different degrees permitted in the association, and the working capital is one of the dynamic and essential bits of the business activity. [1],[ 3],[5] This endeavor urges the association to achieve the objectives by using extent assessment and after that connecting at finishes, which are basic to appreciate the capability/inefficiency of Cash. It urges the association to look at whether the cash required to meet out the present liabilities is kept up at an average level that shows the association seeks after an ordinary technique. [7],[ 9] ,[11]

The firm needs to put enough resources in current asset for creating bargains. Current asset are required in light of the way that arrangements don't change over into cash rapidly. There is reliably a working cycle drawn in with the difference in offers into cash.

**Keywords :** flow analysis,cash,management

## I. INTRODUCTION

The net of all money inflows and floods all through different cash related resources. Spare stream is generally assessed on a month to month or quarterly reason. The demonstration of a good position or store isn't considered, basically offer recoveries (outpourings) and offer buys (inflows). [8],[ 10] ,[12]

Net inflows benefit for managers to contribute, which hypothetically makes energy for affirmations, for example, stocks and securities. Inspectors and market operators watch store streams to check budgetary star supposition inside

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unequivocal resource classes, regions, or for the market with everything considered. For example, if net hold streams for insurances assets during a given month is negative by a titanic total, this would hail wide based analysis over the fixed-pay markets. [2],[ 4],[6]

## II. OBJECTIVES

### A. Primary Objective

To study the fund flow analysis of Jemi Cluster

### B. Secondary Objectives

- To decide the operational productivity of the organization utilizing proportions [25],[27],[29]
- To know the progressions in fiscal summary for as long as 3 years by utilizing working capital proclamation
- To figure the future changes utilizing the pattern investigation
- To direct reserve stream explanation for 2013-2016
- To distinguish the money related quality and shortcoming that the organization may have.
- To examine the connection between Net benefit and EPS utilizing Correlation investigation

## III. DATA ANALYSIS AND INTERPRETATION

**Table:1 SCHEDULE OF CHANGES IN WORKING CAPITAL FOR THE YEAR ENDED 2014-2015**

PARTICULARS	2014 AMOUNT	2015 AMOUNT	INCREASE AMOUNT	DECREASE AMOUNT
<b>CURRENT ASSETS:</b>				
Cash & Balances	61290.87	94395.50		33104.6
Balance with Company's	34892.98	28478.65	6414.33	
Advances	631914.15	756719.45		124805
<b>TOTAL CURRENT</b>	<b>728098</b>	<b>879593.6</b>		
<b>LESS: CURRENT</b>				
Other Liabilities &	80336.70	105248.39	24911.69	
<b>TOTAL CURRENT</b>	<b>80336.70</b>	<b>105248.39</b>		
<b>NET WORKING</b>	<b>647761.30</b>	<b>774345.21</b>		
<b>TOTAL</b>			<b>31326.02</b>	<b>157909.6</b>
<b>NET CHANGE IN WC</b>				126583.58

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**Table:2 Non-Current Accounts**

Statement of changes in Non-Current Accounts

Account	Balance as on		Change		Type	Result
	2014	2015	Amount	Direction		
Fixed Asset	921822.05	1056751.97	134929.92	Increase	Asset	Outflow
Share Capital	634.88	635.00	0.12	Increase	Liability	Inflow
Reserves	65314.32	64351.04	(963.28)	Decrease	Liability	Outflow
Debt	907127.83	1053501.77	146374	Increase	Liability	Inflow

Account	Balance as on		Change		Type	Result
	2015	2016	Amount	Direction		
Fixed Asset	1056751.97	1184910.37	128158.40	Increase	Asset	Outflow
Share Capital	635.00	671.04	36.04	Increase	Liability	Inflow
Reserves	64351.04	83,280.16	18929.12	Increase	Liability	Inflow
Debt	1053501.77	1,170,652.93	117151.16	Increase	Liability	Inflow

**Table:3 Calculation Of Fund Flow Statement**

Sources/ Inflow of funds	RS	Application/ Outflow of funds	Rs
Debt	146374	Fixed Asset	134929.92
Share Capital	0.12	Reserves	963.28
Funds from Operation	126583.58		
Increase in WC	137064.50		
	272957.70		272957.70

**Table:6 CALCULATION OF FUND FLOW STATEMENT**

Sources/ Inflow of funds	RS	Application/ Outflow of funds	Rs
Share Capital	36.04	Decrease in WC	117439.26
Reserves	18929.12	Fixed Asset	128158.40
Debt	117151.16		
Funds from Operation	109481.34		
	245597.66		245597.66

**Table:4 SCHEDULE OF CHANGES IN WORKING CAPITAL FOR THE YEAR ENDED 2015-2016**

PARTICULARS	2015 AMOUNT Rs.	2016 AMOUNT Rs.	INCREASE AMOUNT Rs.	DECREASE AMOUNT Rs.
<b>CURRENT ASSETS:</b>				
Cash & Balances	94395.50	54075.94		40319.56
Balance with Company's	28478.65	43087.23	14608.60	
Advances	756719.45	867578.89	110859	
<b>TOTAL CURRENT ASSETS</b>	<b>879593.6</b>	<b>964742.06</b>		
<b>LESS: CURRENT LIABILITIES</b>				
Other Liabilities & Provisions	105248.39	80915.09	24333.30	
<b>TOTAL CURRENT LIABILITIES</b>	<b>105248.39</b>	<b>80915.09</b>		
<b>NET WORKING CAPITAL</b>	<b>774345.21</b>			
<b>TOTAL</b>			<b>149800.9</b>	<b>40319.56</b>
<b>NET CHANGE IN WC</b>				109481.34

**Table:7 CORRELATION CALCULATION OF NET PROFIT AND EPS**

Year	NET PROFIT (X)	X <sup>2</sup>	EPS(Y)	Y <sup>2</sup>	XY
2013	6729.46	29357.39	106.56	11355.0336	717091.3
2013	9121.57	26425.75	143.67	20641.0689	1310496
2013	9166.39	233462.91	144.37	20842.6969	1323352
2015	7370.69	266204.40	116.07	13472.2449	855516
2016	11713.34	92695.89	174.15	30328.2225	2039878
$\Sigma X =$	<b>44101.45</b>	<b>40404781.8</b>	<b>684.82</b>	<b>96639.2668</b>	<b>30201555</b>
				<b>CORRELATION</b>	<b>0.995787</b>

**Table:5 Statement of changes in Non-Current Accounts**

#### IV. RESULTS

- The current year (2016) restrictive proportion is observed to be 0.06286 it is in an expanding position.
- The Standard Deviation for NP is 1735.12
- The standard deviation of Cash and friends parity is 17862.287
- There is a high level of connection between's Net benefit and EPS in light of the fact that the relationship esteem (0.995787) is more than 0.05. It gauges the closeness of connection between Net benefit and EPS and the two of them have a positive relationship.
- The current year(2016) return on investors value is expanded to 17.45
- In the year 2015 the Debt-value proportion is higher which implies that the organization is having a higher influence. [31],[33],[32]
- In the year 2016 the Fixed resource proportion is expanded to 0.0044. This implies the organization's fixed resource position is acceptable [26],[28],[30]
- On the year 2016 the Return on Asset is higher. In this way higher estimations of profit for resources demonstrate that business is progressively beneficial
- The present year obligation to add up to resource proportion is expanded to 87.65% when contrasted with the earlier year 86.09%.

#### V.DISCUSSION

1. There are differing generally difficulties that are looked by each relationship in the present focused condition and Jemi Cluster isn't any exception. To confront the present generally speaking inconveniences the HR division ought to be make to improve different limits among the agents astoundingly the luring aptitudes and having the standard preparing for the workers about different movements in the market. [19],[21],[23]
2. The current resources ought to be controlled considerably increasingly enough in order to evade pointless forestalling of capital that could be utilized for different purposes.
3. The Working Capital need is to be evaluated subject to the measures gushed by RBI [20],[ 22], [24]

4. The affiliation has kept up appropriate records showing full focal points, quantitative subtleties and courses of action of fixed resources are showed up for enormous things in the register, the associations during the year has driven an optional check in regard of fixed resources, which as we would see it is sensible, having thankfulness to the size of the affiliation and the likelihood of its favorable circumstances. [14],[ 16], [18]

#### VI. CONCLUSION

The affiliation is performing unfathomably well due to the up wising in the general market looked for after by the private market. It is a top tier one with uncommon and creative contemplations and had faith in improving the majority of the districts of its activities. The affiliation has a not all that terrible liquidity position and does not concede its responsibility in certified money of the two its leasers and obliged individuals. The affiliation being commonly subject to the working capital working environments, it is keeping up bewildering association with their affiliations and their working capital association is all around adjusted. [13], [15] ,[ 17]

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