

Report TNB12: Cash Accounting

In this report, the actual cash-flow of your company is shown, separated into cash inflows, cash outflows and the total cash balance

The **initial cash balance** comes from the last period's final cash balance

The first cash in position „**cash inflows from Sales, current period**“ are the 80% of the 129 mEUR of sales revenue achieved in this period

„**Cash inflows from Sales, previous period**“ is the 20% of last period's sales revenue

→ See payment patterns, Participant's Manual Chapter 3.6.1

The 27 mEUR is the short-term loan your company took in this period

→ You will have to pay this loan back in the next period

→ Your company did not need an overdraft loan

→ **So, your total cash in sums up to 148.04 mEUR**

	mEUR
Initial Cash Balance	0.50
CASH INFLOWS	
	mEUR
Cash Inflows from Sales Current Period	103.20
Cash Inflows from Sales Previous Period	17.84
Sale of Securities	0.00
Interest Income	0.00
Other Income / Capital Increase	0.00
Disinvestment of Production Lines	0.00
Short-Term and Long-Term Loans	27.00
Special Market Proceeds	0.00
Overdraft Loans	0.00
Total Cash Inflows	148.04

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Purchase Input / Operating Materials, Finished Products:

Report THB5 and THB03

→ The monetary value of the quantity received from the supplier (16.50 mEUR) plus the factory material costs of 2.00 mEUR

→ The cash out is only the money that you actually spent in this period, that is why not the full 21.09 mEUR of input material costs are considered as these also contain expenses already made in the previous period

If you buy more material than you need this leads to a lot of cash out as you have to pay the money to the supplier

CASH OUTFLOWS

	mEUR
Purchase: Input / Operating Materials, Finished Products	18.50
Subcontracting	0.00
Personnel Costs (without pension reserves)	54.28
Other Expenses	26.75
Short-Term & Overdraft Loan Repayment	40.00
Interest Costs Short-Term & Long-Term Loans	2.16
Purchase of Production Lines	0.00
Purchase of Securities	0.00
Purchase of Environmental Equipment	1.50
Dividend Payment	1.00
Charge-Off	0.00
Income Tax	3.50
Interest Payment for Overdraft Loans	0.00
Total Cash Outflows	147.69
Final Cash Balance	0.85

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Personnel costs:

- THB6, the total staffing costs of 56.15 mEUR minus the 1.87 mEUR for the pension reserve (as this money does not leave the company, it is not paid to the staff right away)

Other Expenses:

- This is the sum of the „Other Costs“ from the cost type accounts in TNB7 – all other costs lead directly to a cost one (does not always be the case)

CASH OUTFLOWS

	mEUR
Purchase: Input / Operating Materials, Finished Products	18.50
Subcontracting	0.00
Personnel Costs (without pension reserves)	54.28
Other Expenses	26.75
Short-Term & Overdraft Loan Repayment	40.00
Interest Costs Short-Term & Long-Term Loans	2.16
Purchase of Production Lines	0.00
Purchase of Securities	0.00
Purchase of Environmental Equipment	1.50
Dividend Payment	1.00
Charge-Off	0.00
Income Tax	3.50
Interest Payment for Overdraft Loans	0.00
Total Cash Outflows	147.69
Final Cash Balance	0.85

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Short Term & Overdraft Loan Repayment:

The 40.00 mEUR is the loan your company took in the previous period which now has to be repaid in this period

Interest Costs Short-Term & Long Term Loans:

The 2.16 mEUR is the interest you have to pay for the current period's loan of 27 mEUR (8% interest rate)

Purchase of environmental plants

is your investment in environmental technology of 1.5 mEUR

Income Tax:

- The 45% tax you have to pay for the income from Earning before tax (7.77 mEUR)
- See TNB11 Profit and Loss Statement

All these expenses sum up to a total cash out of 147.69 mEUR

This leads to a final cash balance of 0.85 mEUR (Initial Cash 0.5 + 148.04 – 147.88 = 0.85)

In total there were more cash inflows than cash outflows: 148.04-147.88 = 0.16

CASH OUTFLOWS

	mEUR
Purchase: Input / Operating Materials, Finished Products	18.50
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Short-Term & Overdraft Loan Repayment	40.00
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Purchase of Production Lines	0.00
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Income Tax	3.50
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Total Cash Outflows	147.69
Final Cash Balance	0.85