

**INSTITUTE OF HOME ECONOMICS**  
**(UNIVERSITY OF DELHI)**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023**

Particulars	For the year ended 31st March 2023		For the year ended 31st March 2022	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>Cash Flow from Operating Activities:</b>				
Surplus/(Deficit) for the year		-11,108,139.00		-9,289,036.00
<u>Adjustments for the non-operating incomes/expense</u>				
Add : Depreciation	1,694,023.00		1,503,675.00	
Add : Provision	-		-	
Add : Interest expense on loans	-		-	
Less : Interest Income	-10,773,365.00		-10,783,514.00	
Less : Dividend Income	-		-	
Less : Grants relating to assets to the extent recognised as income in the Income & Expenditure Account	-	-9,079,342.00	-	-9,279,839.00
<b>Surplus/(deficit) before changes in the Current Assets/ Current Liabilities</b>		<b>-20,187,481.00</b>		<b>-18,568,875.00</b>
(Increase)/ Decrease in Current Assets, Loans, Advances & Deposits	4,663,261.00		-12,493.00	
(Increase)/ Decrease in Current Assets (TDS recoverable)	-191,353.00		386,527.00	
Increase/ (Decrease) in Current Liabilities	-2,992,140.00	1,479,768.00	-3,679,427.89	-3,305,393.89
<b>Net Cash flow from/(used in) Operating Activities</b>		<b>-18,707,713.00</b>		<b>-21,874,268.89</b>
<b>Cash Flow from Investing Activities:</b>				
(Purchase)/Sale of investments	-70,354,822.00		-39,062,841.00	
(Purchase)/Sale of fixed assets- Tangible Assets Purchased	-1,538,200.00		-404,784.00	
Interest Income	10,773,365.00		10,783,514.00	
Dividend received	-	-61,119,657.00	-	-28,684,111.00
<b>Net Cash flow from/ (used in) Investing Activities</b>		<b>-61,119,657.00</b>		<b>-28,684,111.00</b>
<b>Cash Flow from Financing Activities:</b>				
Addition to Corpus	1,538,200.00		404,784.00	
Add : Increase in Designated/Earmarked/ Endowment Fund	30,257,013.12		29,390,183.04	
Add : Increase/(Decrease) in Building Fund	-		-	
Less : Increase/(Decrease) in general fund during the year	-8,629,448.37		-86,304,788.40	
Less : Increase/(Decrease) in restricted fund during the year	-1,667,377.12		-417,368.38	
Less : Repayment of long-term borrowings	-		-	
Less : Interest paid on loans	-	21,498,387.63	-	-56,927,189.74
<b>Net Cash flow from/(used in) Financing Activities</b>		<b>21,498,387.63</b>		<b>-56,927,189.74</b>
<b>Net Increase/Decrease in Cash equivalents</b>		<b>-58,328,982.37</b>		<b>-107,485,569.63</b>
Cash and Cash equivalent at the beginning of the period		89,859,693.13		197,345,262.76
Cash and Cash equivalent at the end of the period		31,530,710.76		89,859,693.13
<b>Cash and Cash equivalent at the end of the period</b>		<b>31,530,710.76</b>		<b>89,859,693.13</b>

For and on behalf of  
Institute of Home Economics

Chairman

Place : New Delhi  
Date : 28/10.2023

Treasurer

Director

For GAMS & Associates LLP  
Chartered Accountants  
FRN: N500094

Mahavir Prasad  
Partner  
M.No. 089313



UDIN 23089313B6XYLZ4946