CASH FLOW PLANNING

Tax Cash Flow Planning Report

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Four forecast quarters | Prepared for the fictional management team | 3 October 2026

Executive assessment

Keep uncertain refunds outside the committed liquidity case. The sample base forecast closes with 700 million; a 1,500 million payment acceleration creates an 800 million funding gap unless a separately verified receipt or funding arrangement occurs.

The fictional treasury plan starts with IDR 5,000 million. Four quarters have operating cash flows of 2,000, 2,500, 3,000 and 3,500 million, tax cash outflows of 1,800, 2,000, 2,200 and 2,300 million, and capital expenditure of 1,000, 1,500, 2,000 and 2,500 million. A possible 2,000 million refund is not approved.

Priority	Matter requiring a decision	Current evidence position
High	Refund is not a committed inflow	Open for professional review
Medium	Tax acceleration creates a tighter cushion	Open for professional review
Medium	Forecast updates lack a reconciliation owner	Open for professional review

This is a worked sample, not an issued client opinion. All companies, transactions, evidence records and calculations are fictional. The recommended actions demonstrate professional delivery; they do not establish a tax liability, filing eligibility, benchmark or regulatory approval.

Scope and analytical method

Purpose and intended use

The purpose is to help the fictional management team understand the evidence, the decision still required and the work needed to complete a defensible deliverable. The report is intended for internal discussion with the responsible Falcon professional. It is not a filing, an audit opinion or a guarantee of an authority outcome.

Work performed in the illustrative case

- Tax payment and refund forecast
- Working capital and capital expenditure interfaces
- Base and stress liquidity scenarios
- Forecast ownership and monitoring

Reconcile opening cash to bank and treasury records, map tax cash flows to verified obligations and payment plans, and separate accrued tax from cash timing. Model uncertain recoveries as conditional scenarios. Reconcile stress assumptions to specific payment events rather than shifting dates to create a preferred liquidity result.

Evidence population

Ref	Illustrative record	Role in the analysis
E01	Opening cash and operating forecast	Starting population and primary bridge
E02	Tax payment and obligation schedule	Classification and factual support
E03	Refund status record	Exception or corroboration testing
E04	Capital expenditure and variance governance	Decision history and completion support

The references are report-local training identifiers. They are not verified originals, app record IDs or hashes. No real client files were inspected. A live engagement must preserve the actual originals, their versions and the reviewer's assessment of each material claim. The descriptions above define the evidence that the case assumes or explicitly identifies as missing.

Coverage and limitations

Only the stated sample scope is covered. The report does not infer completeness of other entities, years, transactions or tax types. Where the record is incomplete, the analysis identifies the limitation rather than treating management's explanation as verified evidence. Any estimate remains subject to factual validation, current legal applicability and independent review.

Detailed findings and professional response

Priority is a qualitative judgement about the importance of resolving an issue before delivery. High means that the matter could change a material conclusion or prevent completion. Medium means that a control or corroboration improvement is required. These labels are not a probability of assessment or a calculated tax exposure.

Finding 1 Refund is not a committed inflow

High priority. E03 describes an anticipated 2,000 million receipt without verified entitlement or processing status.

Professional implication. Including it in base liquidity could conceal a funding requirement.

Recommended response. Exclude it from the committed case and monitor it separately with evidence of status.

Finding 2 Tax acceleration creates a tighter cushion

Medium priority. E02 identifies a possible additional 1,500 million near-term payment.

Professional implication. The sample closing balance falls materially even though the operating plan is unchanged.

Recommended response. Review payment facts and arrange a funding contingency consistent with verified obligations.

Finding 3 Forecast updates lack a reconciliation owner

Medium priority. E04 does not assign responsibility for comparing actual tax payments with forecast events.

Professional implication. Timing errors may persist and weaken treasury decisions.

Recommended response. Set a monthly variance review with finance and the tax owner, preserving event-level explanations.

Counteranalysis and judgement

An incomplete record is not proof that the taxpayer's position is wrong. Equally, an invoice, signed agreement or plausible narrative does not establish every factual or legal element. The reviewer should test alternative explanations and record what evidence would change the assessment. Preserve both supportive and adverse material so that the final conclusion remains balanced.

Financial analysis and decision alternatives

The schedule below makes the numerical reasoning reproducible. All inputs are fictional. The calculation basis states whether a value comes from the assumed record, a formula or an explicit scenario parameter. Figures should not be copied into a live return or used as a benchmark.

Measure	Illustrative result	Calculation basis
Opening cash	5,000	E01
Total operating cash inflows	11,000	2,000 plus 2,500 plus 3,000 plus 3,500
Total tax cash outflows	8,300	1,800 plus 2,000 plus 2,200 plus 2,300
Total capital expenditure	7,000	1,000 plus 1,500 plus 2,000 plus 2,500
Base closing cash	700	5,000 plus 11,000 minus 8,300 minus 7,000
Closing cash with accelerated payment	-800	700 minus 1,500
Conditional refund scenario closing cash	1,200	-800 plus 2,000

Amounts are IDR million. The detailed arithmetic produces 700 million in the base case and negative 800 million under the payment stress. A conditional refund raises the stressed balance to 1,200 million but remains outside committed liquidity. Quarter-end base cash is 4,200, 3,200, 2,000 and 700 million. Negative cash represents a funding gap, not permission to defer an obligation.

Alternatives for management discussion

Alternative	Practical rationale	Condition before adoption
Maintain a no-refund base case	Shows committed funding needs	Does not forecast a denied refund
Arrange a funding contingency	Addresses the stressed gap	Terms and authority require treasury approval
Monitor tax events monthly	Improves forecast accuracy	Needs actual payment and receipt evidence

Management should compare the alternatives using verified facts, operational feasibility and the applicable legal analysis. A more favourable numerical scenario is not evidence that its assumptions are valid. The report therefore recommends completing the unresolved work before selecting a final tax position or an external action.

Recommendations and delivery plan

The following sequence is an illustrative internal work plan measured from engagement kick-off. It is not a statutory timetable. Any external response or filing date must be verified separately and may require faster escalation. The engagement partner remains responsible for the scope and resources agreed with the client.

Work step	Responsible role	Indicative timing	Completion evidence
Confirm scope and procedural facts	Engagement lead	Days 1 to 2	Approved scope and verified external date where relevant
Resolve finding 1	Client finance and Falcon adviser	Days 2 to 5	Original evidence and documented resolution or scope limitation
Resolve finding 2	Technical workstream lead	Days 3 to 7	Originals and approved technical treatment
Resolve finding 3	Client owner and Falcon adviser	Days 3 to 8	Reviewed action and completion evidence
Review analysis and computations	Independent Falcon partner	After evidence closure	Documented challenge and approved current version
Authorise delivery and preserve receipts	Engagement lead and client signatory	After professional approval	Final report version and any external acknowledgement

Escalation and change control

Escalate immediately if an actual external date is near, an original contradicts the working facts, the legal framework changes, or the proposed action exceeds the authorised scope. New evidence can change the recommendation. Update the affected calculations, issue analysis and report version, and obtain fresh independent review where the conclusion has changed.

Client communication

Tell the client what is established, what remains uncertain and what they must supply or decide. Explain how missing evidence limits the deliverable. Obtain approval of the final audience and language. Preserve the distinction between internal review, client delivery and authority acceptance.

Technical references and completion record

The official references below were located on 3 October 2026. They are starting points for a real technical review, not a representation that every operative article, amendment, treaty or transitional provision has been checked. No quoted legal passage or current statutory rate is relied on to decide this fictional case.

Indonesian tax administration

PMK 81 of 2024 and amendment history - The JDIH page lists amendment history including PMK 1 of 2026. Retrieve applicable originals and check all later amendments before use.

Open official reference

Required legal applicability record

For each material position, retain the original provision and exact article, authority and version, effective dates, relevant amendments and the reason it applies to the client's facts and period. Record competing interpretations and the specialist's conclusion. Official service pages and OECD guidance have different authority from domestic legislation and treaty text.

Independent completion checks

- The client identity, period and authorised scope match the actual engagement.
- Every material statement is traceable to the original record and preserves any contradiction.
- The calculations are independently reperformed and assumptions are distinguished from legal rules.
- The applicable law and source history support the conclusion for the actual period.
- A different qualified Falcon reviewer records the judgement and material limitations.
- The client authorises the intended delivery and any separate external submission is evidenced.

Sample status: not approved for client issue. No preparer, reviewer or client signature is simulated. Replace the fictional dataset and complete the real engagement review before using this document as a delivery model.