

PREPARING CASH FLOW REALIZATION BASED ON MICROSOFT EXCEL USING PIVOT TABLE AS A DATA SORTING TOOL AT PT PERKEBUNAN NUSANTARA I KOTA LANGSA

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Abstract

This research was conducted at PT Perkebunan Nusantara I, Langsa City. PTPNI is a state-owned company engaged in oil palm and rubber plantations. In preparing financial performance projections for the next period, companies have difficulty obtaining detailed cash flow realization data. This research aims to create detailed data on monthly cash flow realization reports as material for preparing financial performance projections. The data used to compile cash flow realization is data from the export of cash journal data from the SAP application. The result of the research is the formation of a report on the realization of the company's cash flow complete with details that have been sorted using a tool, namely the Pivot Table feature in Microsoft Excel. Keywords— Include 5 – 6.

Keywords: Cash Flow, Pivot Table, Microsoft Excel

INTRODUCTION

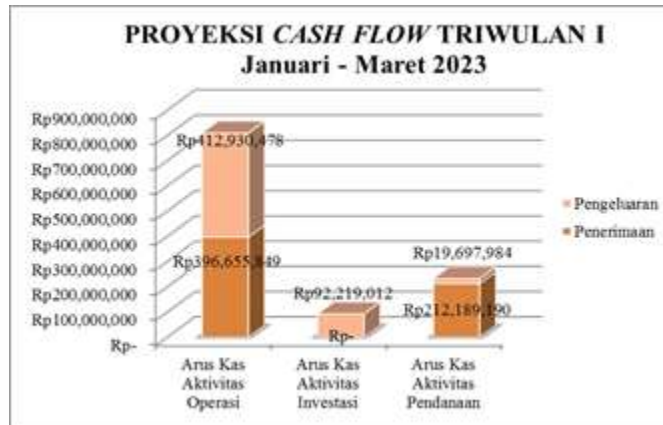
Technological developments are quite rapid at the moment with new innovations that can facilitate operational activities in companies, especially large companies. All companies are required to be able to keep up with emerging technological developments, especially in the field of computerization. The company's efforts to develop further cannot be separated from its commitment and risks. Therefore, companies must have a target or description of financial performance as a measure of the success of the company's performance, and to know the extent of the company's development that has been achieved in each certain period. By providing an overview of financial performance, we can assess the contribution of a section to achieving overall company goals. An overview of financial performance in one year's budget period can be seen in the 3 (three) main financial report projections that have been prepared, namely, profit and loss report, balance sheet and cash flow report. Therefore, care is needed in preparing them so that a projected financial performance report is obtained, which is in accordance with the up to date description of the company's conditions month by month for the period of one fiscal year. In the process of preparing financial performance projections in one year's budget period, the data required is monthly performance realization data sourced from the Monthly Management Report and Operational Work Plan (RKO) data per semester as well as monthly RKAP data in one year's budget period, which follows. These data are evaluated so that the results of the evaluation are data that can be reasonably taken as projection data.

One performance that is quite important in the projection is cash flow because the company's cash flow can be managed using cash flow management. The concept of cash flow in financial management is the flow of cash flows, both income and expenditure, originating from company activities in one period (Rani Maulida, 2022).[1]

Regarding the analysis of financial reports and cash flow projections for PDAM Pontianak City for 2020-2023 by Syahbandi and Djunita (2023) explain that cash flow can be a very useful tool for companies in improving and managing company assets so it is necessary to calculate cash flow projections to ensure The availability of cash for the company, in this research, shows that in cash flow predictions, there will be a very significant decline if efforts are not made to improve and manage assets at this time.[2] Predicting a company's future cash flow is a fundamental issue in accounting and finance that conveys the value of a company's securities depending on the company's ability to generate cash flow. However, in reality, not all companies are able to generate cash inflow from operating activities that is higher than the company's cash outflow (positive operating cash flow). There are companies that apparently produce negative operating cash flow. This means that there are companies that are not fully able to finance their own operational activities using the cash they generate. Based on data obtained from the Indonesian Stock Exchange, data that shows that there are companies that have negative operating cash flow or use of operating cash that is higher than the company's operating cash sources are 102 manufacturing companies registered in 2015, of which there were 15. 68% of companies have negative operating cash flow. Meanwhile, in

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2016 there were 20.58% of companies and in 2017 there were 16.67% of companies that had negative operating cash flow (Nikke Yusnita Mahardini et al, 2020). [3] In the budget preparation activities carried out by the Strategic Planning & Development Sub-Section Staff, there is one administrative activity that is routinely carried out, namely making financial performance projections as a tool to understand the picture of financial performance that will be achieved in one budget year and as evaluation material in preparing the budget in the following year. , this financial performance projection is also an inseparable part that must be in a separate chapter in the Company's Work Plan & Budget Book (RKAP). The following is a summary of the Cash Flow Plan (Cash Flow Projection) data for the first quarter of 2023:



Source: Cash Flow Plan Report (processed), RKAP 2023 PT Perkebunan Nusantara I

Graph 1. 1. Quarter 1 Cash Flow Projection

There are several things that cause problems in the Financing Section in the Strategic Planning and Development Sub-Section, namely experiencing difficulties in obtaining detailed cash flow realization data, where cash flow details are an important part or data that must be taken into account in preparing cash flow projections for the next period. The Monthly Management Report of PT Perkebunan Nusantara I Langsa City, which is part of the data used in forming Financial Performance Projections, especially cash flow report projections, does not contain attached cash flow details, cash flow details can only be accessed in the ERP application- SAP. SAP (System Application and Product in Data Processing) is an application that interacts with other ERP (Enterprise Resources Planning) based systems which are used to manage the daily activities of a company. The strategic planning and development sub-section does not yet have a special user and does not have the authority to access cash flow reports in the SAP application so that cash flow data cannot be managed as needed. To be able to find out the cash flow details in the next month's cash flow projection report, the previous month's Master Cash Flow Realization Report (cash flow) data is needed as initial data sourced from the Monthly Management Report of PT Perkebunan Nusantara I Langsa City. To obtain cash flow details, coordination is required with the Accounting Sub-Section as the section that has authority over cash flow reports in the ERP-SAP application by exporting the journal data into the Microsoft Excel application. Then, to facilitate the process of managing the exported journal data, the author took the initiative to use The Pivot Table feature is one of the features contained in the Microsoft Excel application. This Pivot Table is only as a tool or as a data sorting tool in detailing the cash flow data contained in the cash flow projection to produce cash flow realization, not for compiling cash flow projection reports.

The Pivot Table feature is a feature that can summarize, group, explore, present, calculate and analyze data, the Pivot Table feature is even able to create reports and analyze data according to what we need. Apart from that, the use of Pivot Tables is to be able to summarize large amounts of data easily when analyzing numerical data in detail so that it can save time and make work more efficient. Using Pivot Tables to create reports and analyze data has proven its benefits. Especially in the world of work which is able to process large amounts of large data (Shirley Candrawardhani, 2022). [4] Based on the description above, the author is interested in applying this feature as a tool so that it can be used by the company PT Perkebunan Nusantara I Langsa City in the process of preparing Cash Flow Realization by utilizing the Pivot Table feature, in an effort to fulfill the need for detailed cash flow realization data against realization data. The cash flow report is presented in the Monthly Management Report by creating a template using the Microsoft Excel application and raising this problem as a final assignment with the

title "Preparing Microsoft Excel Based Cash Flow Realization Using Pivot Tables as a Data Sorting Tool at PT Perkebunan Nusantara I Langsa City. Cash Flow (Cash Flow)

"Cash Flow Is a King" This term has been around for a long time and almost all large companies make cash flow a very main and important part of what they pursue because it is directly related to developing their business and investment activities. Certainly cash flow reports have great benefits, not only for internal companies but also for a number of external parties such as investors, creditors and other stakeholders. According to Hery (2021:4) "A cash flow report is a report that describes the cash inflow and cash outflow in detail from each activity, starting from operating activities, investment activities, to funding/financing activities for a certain period of time "[5]

A. Benefits of Cash Flow (Cash Flow)

The benefit of a cash flow report is that it is able to provide information regarding the amount of cash flow in the future, and can assess the accuracy of cash flow estimates that have been made in previous periods. According to Wati and Dr. Surkanti (2021:54) "Cash flow reports are useful internally for management and externally for investors and creditors. Management uses cash flow reports to assess liquidity, determine dividend policy, and evaluate the impact of key policy decisions regarding investment and financing."[6]

B. Microsoft Excel

Microsoft Office Excel is a worksheet application program created and distributed by Microsoft Corporation which can be run on Microsoft Windows and Mac Os. This application is part of the Microsoft Office System, this application has calculation and graph creation features using Microsoft's aggressive marketing strategy, making Microsoft Excel one of the most popular computer programs used on microcomputers to this day. According to the EMS Team (2016:1) "Microsoft Excel is the most famous spreadsheet software in the business and office world. Excel is used in almost all areas of business. Excel can be found everywhere and can be said to be a universal application and used by everyone."[7]

C. Pivot Tables

Among the superior features of Microsoft Excel is the Pivot Table feature. Pivot Table is a feature in Excel to create functional tables that summarize data sets. Pivot Table reports can draw conclusions, analyze, explore, and present summaries of data in worksheets and even external data outside of Excel. Pivot Table reports are especially useful when you have a very long and complex list of data that needs to be added up or to calculate subtotals. Pivot Tables provide a different perspective and the ability to compare similar data. According to Joko (2023:25) "Pivot Tables are widely used for data processing quickly and practically. By simply dragging and dropping each pivoted variable, several aggregated tables can be automatically formed and ready to meet all urgent needs."[8] Benefits of

Pivot Tables

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1. The process of calculating subtotals and adding up numerical data, summarizing data with a category and subcategory, and making calculations using formulas and formulas that you can make yourself.
2. Expanding and narrowing the level of data display is useful for focusing on what you want to search for, and displays in detail the data summary (which is the focal point of attention).
3. View data from the desired dimensions".[9]

METHOD

This research is descriptive in nature, namely describing the data obtained in the field so that it describes the problems to be discussed. Data collection techniques are carried out in the following way:

This research is descriptive in nature, namely describing the data obtained in the field so that it describes the problems to be discussed. Data collection techniques are carried out in the following way:

1. Literature review (library review)
Examining materials sourced from books, expert opinions, scientific journals, the internet and others to obtain a theoretical basis related to the title and research object.
2. Field research
The research was carried out by directly visiting the research object, namely PT Perkebunan Nusantara I Langsa City. The method applied was as follows:
 - a) Observation, namely the author makes direct observations on the research object to obtain the required information related to the title of the research.
 - b) Interview, namely conducting direct questions and answers with related or authorized parties who can provide information about this research.
 - c) Documentation, namely collecting data obtained from documents related to research.
3. Planning
 - a) Export cash journal data from the SAP application in Microsoft Excel
 - b) The file with Microsoft Excel format contains 5 sheets
 - c) Sheet1 Data-Jur-SAP, Sheet2 Cash Code, Sheet3 Recap-by-Code, Sheet4 Cash Flow, Sheet5 Data-Details.
 - d) All data exported from the SAP application will be sorted using tools, namely the Pivot Table feature on the Insert-PivotTable Menu.

RESULTS AND DISCUSSION

A. Company Overview PT Perkebunan Nusantara I

The history of PT Perkebunan Nusantara I was established from the takeover of Japanese and Dutch private plantations to become the Aceh Unitary VAT through PP Number 142 of 1961, and was changed back to PNP-I in accordance with PP Number 14 of 1968, taking into account the health level, PNP-I was changed became PT Perkebunan-I (Persero) based on Notarial Deed Number 1 dated 02 May 1981. On 14 February 1996, it became PT Perkebunan Nusantara I (Persero) formed from the consolidation of BUMN based on Government Regulation Number 6 of 1996, which was confirmed by the Deed of Establishment Number 34 dated March 11 1996 by Notary Harun Kamil, SH. This consolidation of several plantation BUMNs consists of PT Perkebunan I (Persero) with palm oil and rubber commodities; PT Cot Girek Baru (Persero) with palm oil commodities; PT Perkebunan V (Persero) Development Plantation with palm oil commodities; and PKS Cot Girek PT Perkebunan IX (Persero) in the form of a palm oil factory. On January 1 2010, PT Perkebunan Nusantara I conducted a KSO with PT Perkebunan Nusantara III (Persero), namely the management of Karang Inong Gardens and South Rayeuk Julok Gardens; in accordance with the cooperation agreement signed by the parties on 16 October 2009 with Agreement Letter Number 01.9/X/ SJAN/15/2009-3.14/SP3/27/2009.

Apart from that, PT Perkebunan Nusantara I established a Joint Venture Company with PT Perkebunan Nusantara IV (Persero) under the name PT Agro Sinergi Nusantara (PT ASN). Is a subsidiary of PTPN I (Persero) and PTPN IV (Persero) with a share ownership composition of 49.4% for PTPN I (Persero) and 50.6% for PTPN IV (Persero), respectively. The establishment of the Limited Liability Company PT ASN was confirmed by Deed Number 13 dated April 8 2011, domiciled in West Aceh. Furthermore, the handover of the HGU Certificate and location permit from PTPN I (Persero) to PT ASN, as well as employee administration has been carried out in accordance with the Minutes of PTPN I (Persero) Number 01.9/X/BA/ 15/2011 and Minutes of PT ASN Number ASN/BARA/ 03/ IX/2011 dated 21 September 2011. Since October 2 2014, PT Perkebunan Nusantara I (Persero) changed to PT Perkebunan Nusantara I together with PT Perkebunan Nusantara II, IV to XIV or better known as Holding BUMN Perkebunan. In line with the issuance of Government Regulation of the Republic of Indonesia Number 72 of 2014 concerning the Addition of State Capital of the Republic of Indonesia to the Share Capital of the Company (Persero) PT Perkebunan Nusantara III, and Decree of the Minister of Finance of the Republic of Indonesia Number 468/KNK.06/2014 concerning Determination of Value Addition of State Capital of the Republic

of Indonesia to the Share Capital of the Company (Persero) PT Perkebunan Nusantara III, since then PTPN III has become the parent of 13 other PTPNs.

B. Organizational Structure of PT Perkebunan Nusantara I

An organization is a framework of working relationships between individuals who work consciously to achieve desired goals. A good organizational structure is one with a clear division of tasks, authority and responsibilities so that with the available facilities and capital it can produce brilliant results.

As a business entity whose aim is to gain profit, in carrying out its functions a real and clear organization is needed. So that the goals that have been set can be achieved, the people who work in an organization can be regulated and responsible. The organizational structure in a company describes the lines of authority and responsibility of each part. When preparing the organizational structure, the goals and objectives of the company should be clear. Division of tasks from each section so that the company can carry out activities efficiently and effectively. Organizational Structure of PT Perkebunan Nusantara I Langsa City based on letter number 01.3.1/P/SKEP/260/2020

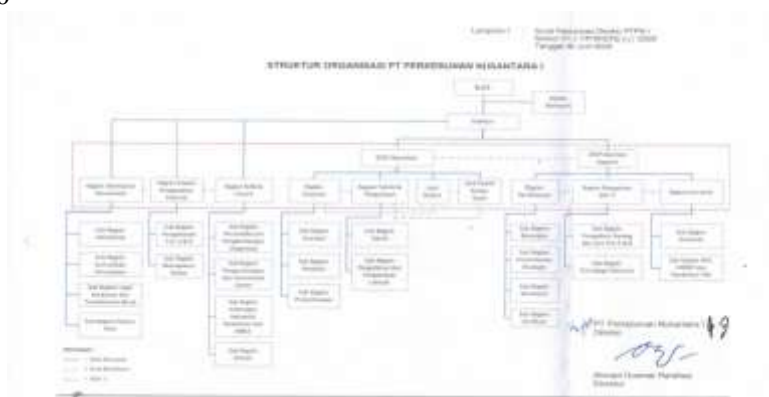


Figure 3. 1. Organizational structure of PT Perkebunan Nusantara I Langsa City

C. PT Perkebunan Nusantara I Business Activities

PT Perkebunan Nusantara I is a subsidiary of the state-owned plantation holding that manages palm oil and rubber commodities, with business areas spread across Aceh Province. The final products produced are CPO and Lump. The following is the geographical location of PT Perkebunan Nusantara I Langsa City:



Figure 3. 2. Geographical location of PT Perkebunan Nusantara I Langsa City

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The company focuses on the business of cultivating palm oil and rubber as well as processing Fresh Fruit Bunches (FFB) into Crude Palm Oil (CPO).

a. Cultivation of Oil Palm (*Elaeis Guineensis*)

Oil palm (*Elaeis Guineensis*) is a plant that produces cooking oil, industrial oil and fuel (biodiesel). The distribution of oil palm in Indonesia covers the areas of Aceh, the east coast of Sumatra, Java and Sulawesi.

b. Rubber Cultivation (*Hevea Brasiliensis*)

The rubber plant comes from the Latin word *Hevea brasiliensis* which originates from Brazil. Rubber plants are trees that grow tall and have quite large trunks. Adult trees reach 15-25 meters in height. Plant stems generally grow straight and have high, upward branches. The stem of this plant contains a sap known as Latex

c. TBS (Fresh Fruit Bunches) Processing

Fresh Fruit Bunches (FFB) that have been harvested are sent to the Palm Oil Factory (PKS) to be processed into Crude Palm Oil (CPO).

d. PT Perkebunan Nusantara I Accounting Policy

The preparation and presentation of cash flow reports at PT Perkebunan Nusantara I Langsa City follows the Statement of Financial Accounting Standards (PSAK) Number 2 concerning Cash Flow Reports which was approved by the Financial Accounting Standards Board on August 27 2014.

1. This statement requires the provision of information regarding historical changes in an entity's cash and cash equivalents through a cash flow statement that classifies them based on operating, investing and financing activities during a period.
2. Entities also report cash flows from operating activities using one of the methods, namely the direct method.
3. The cash flow realization report is part of the data used by PT Perkebunan Nusantara I to form financial performance projections, especially cash flow projections.

E. Initial Conditions of PT Perkebunan Nusantara I

Among the several tasks and responsibilities in the strategic planning sub-section, one of them is the preparation of financial performance projections, which are made to provide an overview of the achievements that will be obtained from the targets set in the Company's Budget Work Plan for a one year period. In the process of preparing financial performance projections for a one-year budget period, monthly realization data is required which is sourced from the Monthly Management Report which has been published by the reporting (accounting) sub-section. These data are then evaluated and combined with Operational Work Plan (RKO) and Company Work and Budget Plan (RKAP) data so that a value or figure is obtained that is reasonable and will be taken as projection data for the following month during the period. one year.

This treatment of the process of preparing projection data is also applied to the process of preparing cash flow projections as part of knowing the company's financial performance in terms of cash flow. In this case, cash flow details are needed. Obtaining these details can be done with the help of the pivot table feature so that it can make it easier to prepare cash flow projections for the next period. The following is a view of the Main Cash Flow Report for January 2023 which is sourced from the Monthly Management Report:

| PT Perkebunan Nusantara 1 | | | |
|--|--------------------------|--------------------------|-----------------------------|
| Laporan Arus Kas Induk | | | |
| S.d Bulan Januari 2023 | | | |
| (dalam rupiah) | | | |
| | S.d 31 Januari 2022 | S.d 31 Januari 2023 | RKAP S.d 31 Januari 2023 |
| Arus Kas Aktivitas Operasi | | | |
| Penerimaan Dari Pelanggan | 83.370.955.723 | 109.319.831.300 | 116.463.748.000 |
| Penerimaan Lain-Lain | 18.200.245.454 | 3.061.340.871 | 5.358.075.000 |
| Penerimaan Bunga (Giro) | 579.469.994 | 1.209.686.636 | 19.637.000 |
| Uang Muka Customer | - | - | - |
| Penerimaan Kas/Bank | 102.150.671.171 | 113.590.858.807 | 121.841.460.000 |
| Pembayaran kepada Vendor | (31.869.615.490) | (58.015.884.297) | (65.248.920.000) |
| Uang Muka Vendor | - | - | - |
| Pembayaran Lain-Lain | - | - | (14.703.716.000) |
| Kewajiban Imbalan Pasca Kerja | - | - | - |
| Pembayaran Kas Kepada Karyawan | (40.041.197.260) | (29.173.433.818) | (32.491.934.000) |
| Pembayaran Pajak | (2.314.445.982) | (3.104.975.515) | (478.753.000) |
| Pembayaran Bunga | (3.043.779.650) | (4.075.789.205) | (3.298.569.000) |
| Pembayaran Tantiem | - | - | - |
| Pembayaran Program PKBL | - | - | (10.980.000) |
| Pembayaran Kas Lainnya | (52.898.577.256) | (12.369.604.649) | 173.943.000 |
| Pengeluaran Kas/Bank | (130.167.615.638) | (106.739.687.484) | (116.058.929.000) |
| Kas/Bank Clearing | - | - | - |
| Uang Muka dan Kas/Bank Clearing | - | - | - |
| Kas diterima (digunakan) dari Aktivitas Operasi | (28.016.944.467) | 6.851.171.323 | 5.782.531.000 |
| Arus Kas Aktivitas Investasi | | | |
| Penerimaan Hasil Penjualan Aset Tetap | - | - | - |
| Penerimaan Deviden | - | - | - |
| Penerimaan Bunga | - | 894.383.068 | - |
| Penerimaan dari aset lainnya | - | - | - |
| Penerimaan Kas/Bank | - | 894.383.068 | - |
| Penambahan Aset Tetap Non Tanaman | - | - | (1.208.000.000) |
| Penambahan Tanaman Perkebunan | - | - | (6.039.955.000) |
| Penambahan Investasi Pada Entitas Asosiasi Dan Afiliasi | - | - | - |
| Pengeluaran Kas/Bank | - | - | (7.247.955.000) |
| Kas diterima (digunakan) dari Aktivitas Investasi | - | 894.383.068 | (7.247.955.000) |
| Arus Kas Aktivitas Pendanaan | | | |
| Penerimaan Dari Pinjaman Bank | - | - | - |
| Penerimaan Pinjaman Dari Pihak Berelasi | - | 17.060.853.931 | 60.000.000.000 |
| Penerimaan Pinjaman Lain | - | - | - |
| Penerimaan Kas/Bank | - | 17.060.853.931 | 60.000.000.000 |
| Pembayaran Utang Bank | (852.279.834) | (7.077.154.180) | (1.338.984.000) |
| Pembayaran Pinjaman Kepada Pihak Berelasi | (500.000.000) | (5.000.000.000) | - |
| PTPN Tranche Kuning | - | - | (4.400.000.000) |
| Pengeluaran Kas/Bank | (1.352.279.834) | (12.077.154.180) | (5.738.984.000) |
| Kas diterima (digunakan) dari Aktivitas Pendanaan | (1.352.279.834) | 4.983.699.751 | 54.261.016.000 |
| Selisch Kurs | | | |
| Keuntungan Kurs | - | - | - |
| Keuntungan Selisch Kurs | - | - | - |
| Kerugian Kurs | - | - | - |
| Kerugian Selisch Kurs | - | - | - |
| PENEMPATAN DEPOSITO | 35.000.000.000 | - | - |
| KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA K. | 5.630.775.699 | 12.729.254.142 | 52.795.592.000 |
| KAS DAN SETARA KAS AWAL TAHUN | 397.567.538.005 | 470.818.575.006 | 332.766.281.000 |
| KAS DAN SETARA KAS AKHIR TAHUN | 403.198.313.704 | 483.547.829.148 | 385.561.873.000 |

Figure 3. 3 Main Cash Flow Reports as of January 31 2023 PTPN I

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F. Preparation of PTPN I Cash Flow Realization

There are no cash flow details available in the Monthly Management Report, so to get these details, the available data source is from journal transactions in the ERP-SAP application which manages the accounting or bookkeeping process, namely the financial module. A journal in accounting is a record of all financial transactions that occur in a company so that records of cash coming in and out are also recorded in the journal, so that detailed cash flow data can be obtained in the journal in the ERP-SAP Module application. Financial. Accessing the ERP-SAP application, especially the Financial Module, can only be done by accounting sub-department personnel who have SAP users, so coordination must be carried out with accounting sub-department personnel to obtain the cash journal data in the ERP-SAP application for export into a file. excel to make it easy to manage data stand alone/independently to get the required cash flow details. The results obtained will be in the form of irregular data and must be sorted again, and in this research the Pivot Table feature is used as a sorting tool. Because the amount of data when exported reaches thousands, the files displayed here are only samples. The following is a sample of the data:

- a. Cash-Data-01-23.xlsx



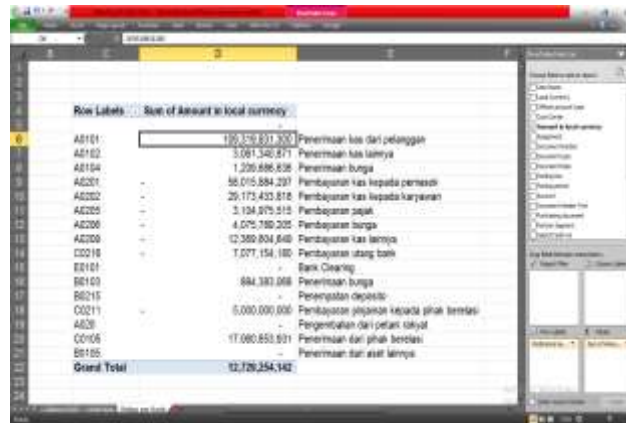
Figure 3. 4. Cash Journal Data (Export SAP) January 2023

All of these files contain cash journal data for January 2023 for all Plantation, Factory and Head Office units from the SAP Application which has been exported into a Microsoft Excel file.

G. Sorting Cash Flow Realization Using the Pivot Table Feature

After the cash journal data has been exported into a file with Microsoft Excel format/extension, the cash journal data that has been exported from the ERP-SAP application into the Microsoft Excel file is still not in order and must be sorted again using the Pivot Table feature. in order to get detailed cash flow realization data that is needed easily and quickly. Files with the names Data-kas-01-23.xlsx, Data-kas-02-23.xlsx, Data-kas-03-23.xlsx are Microsoft Excel templates/worksheets which consist of several sheets as follows:

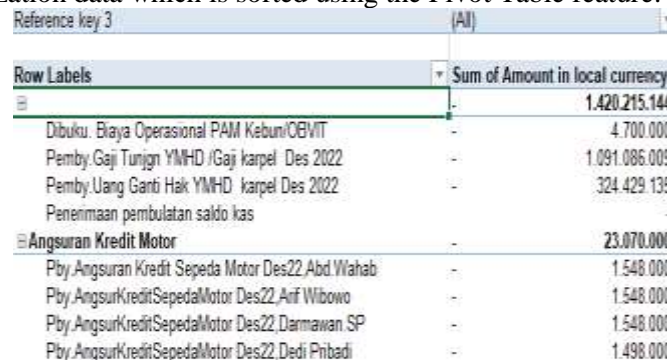
- a. Sheet1 with the name Data-Jur-SAP to accommodate journal data that has been exported from the ERP-SAP application. After being exported, the cash journal data still requires further management to obtain the required cash flow details.
- b. Sheet 2 is named Cash Code, in the exported journal data there is a Reference Key, namely a cash code which functions to group all journal transactions according to their activities, therefore this sheet is used to accommodate the complete cash code which is exported from the ERP application- SAP. This cash code is a code that has been determined by PT Perkebunan Nusantara I Langsa City which is in accordance with the information based on the group activities of cash in and cash out activities that occur. (Appendix 2)
- c. Sheet3 with the name Recap-per-Code which functions to calculate the amount/value using the Pivot Table feature according to the reference key/cash code and provides information according to group activities based on the cash code or Reference Key on the Cash Code sheet using the Vlookup formula.



| Row Labels | Sum of Amount in local currency |
|--------------------|---------------------------------|
| A0101 | 109,350,831,300 |
| A0102 | 3,081,348,871 |
| A0104 | 1,200,686,636 |
| AG001 | 58,015,884,207 |
| AG002 | 20,173,433,816 |
| AG005 | 3,134,075,515 |
| AG006 | 4,075,780,205 |
| AG009 | 12,389,804,840 |
| CO010 | 7,077,154,180 |
| BO101 | - |
| BO103 | 884,383,058 |
| BO215 | - |
| CO011 | 5,000,000,000 |
| AG0 | - |
| CO106 | 17,080,853,931 |
| BO105 | - |
| Grand Total | 12,726,254,142 |

Figure 3. 5. Recap per Pivot Table Code

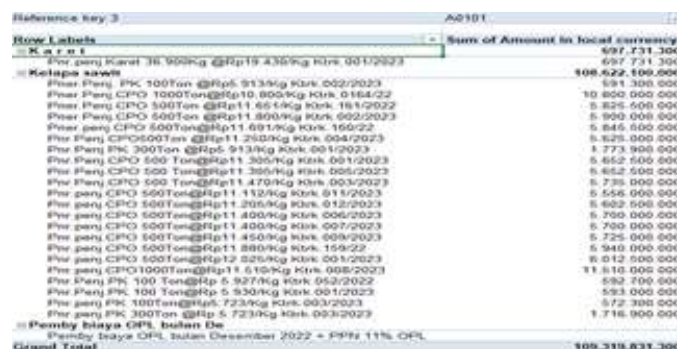
- d. Sheet4 is named Cash Flow, the name of the sheet is adjusted to the name of the current month, namely it contains a cash flow form according to the cash flow format in the Monthly Management Report, functions to place the calculated value obtained on the Recap-per-Code sheet into the cash flow format to ensure Again, the calculation results obtained are in accordance with the cash flow values in the Monthly Management Report book. The appearance of the cash flow form on this sheet is in accordance with the Monthly Management Report at PT Perkebunan Nusantara I Langsa City. (Appendix 3-5)
- e. Sheet 5 is named Detailed Data, this sheet will be used to present/find out detailed data according to group activities from the calculated numerical values on the Cash Flow sheet using the Pivot Table feature. Sheet 5 with the name Detailed Data can be used for other detailed data or can also be copied to a new sheet and with a new name as needed to see other details just by changing the cash code in the table. The following displays detailed cash flow realization data which is sorted using the Pivot Table feature:



| Row Labels | Sum of Amount in local currency |
|--|---------------------------------|
| - | 1.420.215.144 |
| Dibuku. Biaya Operasional PAM Kebun/OEWT | 4.700.000 |
| Pemby.Gaji Tunjng YMHD /Gaji karpel Des 2022 | 1.091.086.009 |
| Pemby.Uang Ganti Hak YMHD karpel Des 2022 | 324.429.135 |
| Penerimaan pembulatan saldo kas | - |
| Angsuran Kredit Motor | 23.070.000 |
| Pty.Angsuran Kredit Sepeda Motor Des22.Abd Wahab | 1.548.000 |
| Pty.AngsurKreditSepedaMotor Des22.Arif Wibowo | 1.548.000 |
| Pty.AngsurKreditSepedaMotor Des22.Darmawan SP | 1.548.000 |
| Pty.AngsurKreditSepedaMotor Des22.Dedi Pribadi | 1.498.000 |

Figure 3. 6. Pivot Table Cash Details Data

The Reference Key 3 row in the All section can be changed according to the detailed data that we will display. The example that we want to display is detailed data on receipts from customers, then All is replaced with the Reference code, namely A0101, by clicking on the arrow, select the code that we want, namely A0101, as follows:



| Row Labels | Sum of Amount in local currency |
|--------------------|---------------------------------|
| K a p 1 | 697.731.300 |
| 100.622.109.000 | 109.319.831.300 |
| 591.308.000 | - |
| 10.800.000.000 | - |
| 5.825.500.000 | - |
| 5.900.000.000 | - |
| 5.846.000.000 | - |
| 5.825.000.000 | - |
| 1.773.900.000 | - |
| 5.812.500.000 | - |
| 5.862.500.000 | - |
| 5.775.000.000 | - |
| 5.565.000.000 | - |
| 5.602.500.000 | - |
| 5.700.000.000 | - |
| 5.700.000.000 | - |
| 5.602.500.000 | - |
| 5.700.000.000 | - |
| 5.725.000.000 | - |
| 5.940.000.000 | - |
| 5.812.500.000 | - |
| 11.810.000.000 | - |
| 582.700.000 | - |
| 583.000.000 | - |
| 572.300.000 | - |
| 1.716.900.000 | - |
| Grand Total | 109.319.831.300 |

Figure 3. 7. Detailed Data on Cash Receipts from Customers (A0101)

Cici Astuti¹, Faisal², Nurul Mawaddah^{3*}

As mentioned in creating the cash flow template above, the Pivot Table feature is used on the Recap-By-Code Sheet, namely to group values/amounts according to the reference key/cash code and provide information according to group activities based on the cash code or Reference Key in The Cash Code sheet, and the Pivot Table feature are also used on the Detailed Data sheet which contains details of the activity description of the activity group.

H. Details of Receipts Realization of Cash Flow Details

Cash Inflow (cash receipts) is a cash flow which contains all types of transactions that can provide income to the company. When transactions enter the company, the company's capital will also increase, so that the company's growth can continue to increase over time.

Cash flow report (cash flow) receipts from operating activities for January 2023:

| Kode Kas Ref. Key | Uraian Aktivitas Kelompok Kegiatan | Nilai-Jumlah |
|----------------------|--|------------------------|
| | ARUS KAS DARI AKTIVITAS PENDANAAN OPERASI | |
| | Penerimaan | |
| A0101 | Penerimaan kas dari pelanggan | 109.319.831,300 |
| A0102 | Penerimaan kas lainnya | 3.061.340,871 |
| A0103 | Penerimaan dari restitusi pajak penghasilan | - |
| A0104 | Penerimaan bunga | 1.209.686,636 |
| A0105 | Penerimaan dana dari Bank untuk petani rakyat | - |
| A0106 | Pengembalian dari petani rakyat | - |
| | Total Penerimaan | 113.590.858,807 |

Figure 3.8. Receipt of Cash Flow from Operational Activities January 2023

Receipt of cash flow (cash flow) from operating activities in the January 2023 Management Report with a total of IDR 113,590,858,807. The receipts obtained were cash receipts from customers worth IDR 109,319,831,300, other cash receipts worth IDR 3,061,340,871, and interest receipts worth IDR 1,209,686,636. The details of each item are not included in the company's Monthly Management Report, therefore the results of sorting using tools in the form of the Pivot Table feature are obtained as follows:

- a) Total Cash Receipts from Customers IDR 109,319,831,300
 - CPO 102,782,000,000
 - PK 5,840,100,000
 - Rubber 697,731,300
- b) Total Other Cash Receipts IDR 3,061,340,871
 - Employee Loan Repayment 1,641,218,231
 - Sales VAT 1,330,139,800
 - Tax Restitution / Insurance Claims 89,982,840
- c) Total Interest Received IDR 1,209,686,636
 - Current Account & Deposit Interest Services 1,209,684,141

Furthermore, in February 2023 and March 2023 it can be seen that the value of receipts from the realization of cash flow details from operating activities has increased. Details of cash flow realization from operational activities are sorted using the Pivot Table feature. Based on these details, the realization of cash flow details from operating activities has increased due to increased sales of CPO, Kernel and Rubber.

PTP. Archipelago III 10,000,000,000
 PTP. Archipelago II 7,060,853,931

1. Cash flow report (cash flow) receipts from investment activities for January 2023:

| Kode Kas Ref. Key | Uraian Aktivitas Kelompok Kegiatan | Nilai/Jumlah |
|----------------------|--|--------------------|
| | ARUS KAS DARI AKTIVITAS PENDANAAN INVESTASI | |
| | Penerimaan | |
| B0101 | Penerimaan Hasil Penjualan Aset tetap | - |
| B0102 | Penerimaan dividen dari entitas asosiasi | - |
| B0103 | Penerimaan bunga | 894,383,068 |
| B0104 | Penerimaan dari divestasi entitas asosiasi | - |
| B0105 | Penerimaan dari aset lainnya | - |
| | Total Penerimaan | 894,383,068 |

Figure 3. 9. Cash Flow Receipts from Investment Activities January 2023

Receipt of cash flow (cash flow) from investment activities in the January 2023 Management Report with a total of IDR 894,383,068. The only revenue obtained was interest receipts worth IDR 894,383,068. The details of each item are not included in the company's Monthly Management Report, therefore the results of sorting using tools in the form of the Pivot Table feature are obtained as follows:

- PT. Plantation XII 205,149,517
- PT. Plantation-XI 614,833,333
- PTP. Nusantara 74,400,218

a) Total Interest Received IDR 894,383,068

Furthermore, in February 2023 and March 2023, it can be seen that the value of cash flow realization from investment activities in February 2023 has increased, but in March 2023 it has decreased again. Details of cash flow realization from investment activities are sorted using the Pivot Table feature. Based on these details, the realization of cash flow details from investment activities experienced increases and decreases due to the rise and fall of interest income earned by the company. Cash flow report (cash flow) receipts from funding activities for January 2023:

| Kode Kas Ref. Key | Uraian Aktivitas Kelompok Kegiatan | Nilai/Jumlah |
|----------------------|---|-----------------------|
| | ARUS KAS DARI AKTIVITAS PENDANAAN | |
| | Penerimaan | |
| C0101 | Penerimaan dari pinjaman bank | - |
| C0102 | Penerimaan setoran modal | - |
| C0103 | Penerimaan setoran modal anak perusahaan dari KNP | - |
| C0104 | Penerimaan wesel bayar | - |
| C0105 | Penerimaan dari pihak berelasi | 17,060,853,931 |
| C0106 | Penerimaan pinjaman dari asosiasi | - |
| C0107 | Penerimaan pinjaman dari pihak ketiga | - |
| | Total Penerimaan | 17,060,853,931 |

Figure 3. 10. Cash Flow Receipts from Funding Activities January 2023

Receipt of cash flow (cash flow) from funding activities in the January 2023 Management Report with a total of IDR 17,060,853,931. The only revenue obtained was from related parties worth IDR 17,060,853,931. The details of each item are not included in the company's Monthly Management Report, therefore the results of sorting using tools in the form of the Pivot Table feature are obtained as follows:

a) Total Receipts from Related Parties Rp. 17,060,853,931

Furthermore, in February 2023 and March 2023, it can be seen that the value of receipts from the realization of detailed cash flows in funding activities in February and March 2023 also experienced increases and decreases, but in March 2023 it experienced a decrease again. Details of cash flow realization from funding activities are sorted using the Pivot Table feature. Based on these details, the receipt of cash flow details in funding experienced an increase and a decrease occurred due to loans from related parties by companies PTPN III, PTPN II, PTPN XI, PTPN XIV.

PREPARING CASH FLOW REALIZATION BASED ON MICROSOFT EXCEL USING PIVOT TABLE AS A DATA SORTING TOOL AT PT PERKEBUNAN NUSANTARA I KOTA LANGSA

Cici Astuti¹, Faisal², Nurul Mawaddah^{3*}

| Kode Kas Ref. Key | Uraian Aktivitas Kelompok Kegiatan | Nilai/Jumlah |
|----------------------|--|--------------------|
| | ARUS KAS DARI AKTIVITAS PENDANAAN INVESTASI | |
| | Penerimaan | |
| B0101 | Penerimaan Hasil Penjualan Aset tetap | - |
| B0102 | Penerimaan dividen dari entitas asosiasi | - |
| B0103 | Penerimaan bunga | 894,383,068 |
| B0104 | Penerimaan dari divestasi entitas asosiasi | - |
| B0105 | Penerimaan dari aset lainnya | - |
| | Total Penerimaan | 894,383,068 |

1. Details of Realized Expenditures Details of Cash Flow

Cash Outflow is a cash flow that contains various types of transactions that can give rise to the company's cash expenditure burden. Examples of cash outflow are purchases of fixed assets, expenses for employee salaries, raw material requirements, tax and rent payments, debt payments, etc. All these expenses will not cause the company to suffer losses as long as they are done wisely.

1. Cash flow report (cash flow) expenditure from operating activities for January 2023:

| Kode Kas Ref. Key | Uraian Aktivitas Kelompok Kegiatan | Nilai/Jumlah |
|----------------------|--|--------------------------|
| | ARUS KAS DARI AKTIVITAS PENDANAAN OPERASI | |
| | Pengeluaran | |
| A0201 | Pembayaran kas kepada pemasok | (58,015,884,297) |
| A0202 | Pembayaran kas kepada karyawan | (29,173,433,818) |
| A0203 | Pembayaran angsuran pinjaman petani ke bank | - |
| A0204 | Penyaluran dana kepada petani rakyat | - |
| A0205 | Pembayaran pajak | (3,104,975,515) |
| A0206 | Pembayaran bunga | (4,075,789,205) |
| A0207 | Pembayaran tantiem | - |
| A0208 | Pembayaran Program PKBL | - |
| A0209 | Pembayaran kas lainnya | (12,369,604,649) |
| | Total Pengeluaran | (106,739,687,484) |

Figure 3. 11. Cash Flow Expenditure for Operating Activities January 2023

Cash flow expenditure (cash flow) for Operational activities in the Management Report for January 2023 totaled (Rp. 106,739,687,484). The expenses obtained are cash payments to suppliers worth (Rp. 58,015,884,297), cash payments to employees worth (Rp. 29,173,433,818), tax payments (Rp. 3,104,975,515), interest payments worth (Rp. 4,075,789,205) and other cash payments worth (Rp. 12,369,604,649). The details of each item are not included in the company's Monthly Management Report, therefore the results of sorting using tools in the form of the Pivot Table feature are obtained as follows:

a) Total Cash Payments to Suppliers (Rp. 58,015,884,297)

| | |
|---|-------------------|
| Maintenance of Producing Plants | (6,949,531,031) |
| Fertilization | |
| - Material | (5,175,229,590) |
| - Fertilization Application | (117,460,154) |
| Harvest & Gathering | (185,561,385) |
| Transportation | (2,534,843,305) |
| Processing | (20,545,403,713) |
| FFB Purchase | (18,487,616,0620) |
| Purchase of Fuel Oil (BBM) | (2,252,905,350) |
| Transport, Travel & Accommodation Costs | (169,889,900) |

| | |
|--|---------------|
| Consultant Fees | (140,441,050) |
| Service Clothes | (385,272,000) |
| Electricity, Telephone, Internet and Water Accounts | (382,747,110) |
| Photo Copy Fees | (198,110,287) |
| OPL | (187,407,550) |
| IT Devices | (82,093,350) |
| SAP ERP License | (221,372,460) |

b) Total Cash Payments to Employees (Rp. 29,173,433,818)

| | |
|--|------------------|
| Karpim | |
| Salaries and allowances | (3,025,965,823) |
| SHT | (2,549,783,849) |
| Carpel | |
| Salaries and allowances | (15,993,250,798) |
| SHT | (2,142,829,238) |
| Honorarium | |
| Diniyah & Imam Teachers | (4,686,500) |
| Harvest & Gathering | (1,954,280,783) |
| Transportation | (2,352,210) |
| Transport, Travel & Accommodation Costs | (338,106,315) |
| Security cost | (1,881,000) |
| Meeting Fees | (2,957,200) |
| Moving goods packing costs | (2,693,064) |
| Service Clothes | (205,274,000) |
| Costs for vacating official residences | (287,681,256) |
| Cost of pension rice assistance | (498,308,849) |
| Assistance with death expenses | (228,969,946) |
| Accrued debt to employees (SHT) | (1,389,633,987) |
| Detaching Costs | (12,782,000) |
| Flower Board, Banner | (350,000) |
| Physical Fitness Exercise | (1,000,000) |
| Cashier's Cut | (415,309,100) |
| Operating costs | (68,600,000) |
| Mandatory Employment Reporting Fees | (750,000) |
| Extra Fooding Costs | (37,037,900) |
| Guest / Meal Fees | (6,800,000) |
| Tire Purchase, Tire Paste | (2,150,000) |

c) Total Tax Payment (Rp. 3,104,975,515)

d) Total Interest Payment (Rp. 4,075,789,205)

Cici Astuti¹, Faisal², Nurul Mawaddah^{3*}

| | |
|---------------------------|-----------------|
| BRI Interest Payable | (396,837,424) |
| PPH Article 4 | (563,339,983) |
| Eximbank Interest Payable | (2,533,618,854) |
| PPH Article 21 | (2,212,971,448) |
| PPH Article 22 | (47,481,954) |
| PTP. Archipelago III | (1,145,332,927) |
| PPH Article 23 | (281,180,929) |
| Giro Services Tax | (1,201) |

e) Other Cash Payments

| | |
|--|-----------------|
| Karpim | |
| Salaries and allowances | (148,072,505) |
| BPJS Contribution B. Company | (286,383,274) |
| Carpel | |
| BPJS Contribution B. Company | (1,831,717,111) |
| Honorarium | |
| Diniyah & Imam Teachers | (9,722,000) |
| Maintenance of Producing Plants | (467,014,000) |
| Harvest & Gathering | (212,942,500) |
| Transportation | (132,520,437) |
| Processing | (1,700,000) |
| Purchase of Fuel Oil (BBM) | (83,001,200) |
| KPBN Service Fees | (649,459,593) |
| Transport, Travel & Accommodation Costs | (217,427,376) |
| Building, Machinery, Road and Installation | (176,122,450) |
| Maintenance Costs | |
| Office Equipment | (1,087,500) |
| Maintenance Costs | |
| Insurance Premium | (363,063,445) |
| Costs | |
| Security cost | (404,669,850) |
| Environmental Control | (2,000,000) |
| Costs (ISO 14000) | |
| Research and | (72,223,400) |
| Experiment Costs | |
| Education and HR | (62,374,000) |
| Development Costs | |
| Consultant Fees | (24,500,000) |
| Audit Fees | (37,801,670) |
| Meeting Fees | (65,983,349) |
| Service Clothes | (543,715,100) |
| Costs for vacating official residences | (105,618,821) |
| Cost of pension rice | (126,060,000) |

| | |
|---|-----------------|
| assistance | |
| Assistance with death expenses | (94,745,100) |
| Detaching Costs | (2,145,000) |
| Electricity, Telephone, Internet and Water Accounts | (35,776,323) |
| Flower Boards, Banners, Pennants ² | (1,850,000) |
| Physical Fitness Exercise | (2,550,000) |
| Operating costs Mandatory | (699,954,000) |
| | (8,500,000) |
| Employment Reporting Fees | |
| Extra Fooding Costs | (24,714,300) |
| Photo Copy Fees | (17,192,950) |
| Big Day Fees | (2,700,000) |
| Flood Relief Costs | (13,290,000) |
| Guest / Meal Fees | (193,520,324) |
| OPL | (24,994,980) |
| IT Device, Speedy | (1,859,698) |
| Tire Purchase, Tire Paste | (5,480,000) |
| AC Purchase & Repair | (60,000) |
| Newspaper | (7,570,000) |
| Scholarships, Student Interns | (22,682,800) |
| Delivery Via & Bank Admin | (206,298,081) |
| Motorcycle Credit Installments | (23,070,000) |
| Companion to BOM & BOC, VAT | (3,010,699,340) |
| Reimbursement of Medical Costs | (31,380,063) |
| Surface Water Tax | (3,517,140) |
| Loading and Unloading Warehouse | (1,970,000) |
| Check & Giro | (9,921) |
| Purchase & Repair of Printers, Computers, Laptop | (4,600,000) |
| Batteries, Adapters, Mouses | |
| LO Medan & LO Jakarta | (92,059,186) |
| RSPO | (308,977,310) |
| Liquid waste | (134,375,333) |
| Purchase of Materials ² | (112,819,750) |
| Quality Claims | (7,737,553) |
| Socialization | (240,122,016) |
| GAP | (589,690,000) |
| Cash Secretary | (23,097,400) |
| Assessment | (217,859,000) |
| Participation | (26,800,000) |
| Best Employee Award | (19,920,000) |

PREPARING CASH FLOW REALIZATION BASED ON MICROSOFT EXCEL USING PIVOT TABLE AS A DATA SORTING TOOL AT PT PERKEBUNAN NUSANTARA I KOTA LANGSA

Cici Astuti¹, Faisal², Nurul Mawaddah^{3*}

| | |
|----------------------------|--------------|
| Ratification of the GMS | (75,000,000) |
| Calendar | (29,250,000) |
| Tax audits | (25,000,000) |
| Glasses | (587,500) |

Furthermore, in February 2023 and March 2023 it can be seen that the value of actual expenditure on cash flow details in operating activities has increased. Details of cash flow realization expenditure for operational activities are sorted using the Pivot Table feature. Based on these details, the actual expenditure on cash flow details for operating activities increased because the company made payments on its 2018 VAT debt.

2. Cash flow report (cash flow) expenditure from investment activities for January 2023:

| Kode Kas Ref. Key | Uraian Aktivitas Kelompok Kegiatan | Nilai-Jumlah |
|----------------------|--|--------------|
| Pengeluaran | | |
| IB0201 | Pembelian properti investasi | - |
| IB0202 | Pembelian tanaman perkebunan | - |
| IB0203 | Pembelian aset tetap | - |
| IB0204 | Pembelian aset tidak lancar lainnya | - |
| IB0205 | Pembelian Perolehan | - |
| IB0206 | Pembelian investasi pada entitas asosiasi dan afil | - |
| IB0207 | Pembelian jaminan bank | - |
| IB0208 | Pembelian jaminan asuransi | - |
| IB0209 | Pembelian aset tak berwujud | - |
| IB0210 | Pembelian beban sewa bangunan gedung | - |
| IB0211 | Pembelian piutang piutang dan KCPA | - |
| IB0212 | Pembelian piutang lain-lain jangka panjang | - |
| IB0213 | Uang Dikita Kontraktor | - |
| IB0214 | Kumulasi beban ditangguhkan | - |
| IB0215 | Penyusutan, depresiasi | - |
| IB0216 | Penyusutan kas yang dikurangi penggantian | - |
| | Total Pengeluaran | - |

Figure 3. 12. Cash Flow Expenditures for Investment Activities Jan-Mar 2023

In the investment activity cash flow expenditure (cash flow) in the company's Management Report for January – March 2023 there is no need for payments for the company's investment activities.

3. Cash flow report (cash flow) expenditure from funding activities for January 2023

| Kode Kas Ref. Key | Uraian Aktivitas Kelompok Kegiatan | Nilai-Jumlah |
|----------------------|--|------------------|
| Pengeluaran | | |
| CO201 | Pembayaran utang pembayaran konsumen | - |
| CO202 | Pembayaran dividen dari entitas anak kepada Pemert | - |
| CO203 | Pembayaran dividen dari entitas anak kepada PTPN I | - |
| CO204 | Pembayaran dividen dari entitas anak tak langgan | - |
| CO205 | Pembayaran dividen dari entitas anak tak langgan | - |
| CO206 | Pembayaran hutang kepada Pemerintah | - |
| CO207 | Pembayaran hutang kepada KNP | - |
| CO208 | Pembayaran sewa pembiayaan | - |
| CO209 | Pembayaran bunga | - |
| CO210 | Pembayaran wesel bayar | - |
| CO211 | Pembayaran pinjaman kepada pihak berelasi | (5,000,000,000) |
| CO212 | Pembayaran utang forward sales | - |
| CO213 | Pembayaran Setoran Modal | - |
| CO214 | Pembayaran pinjaman kepada pihak ketiga | - |
| CO215 | Pembayaran Obligasi | - |
| CO216 | Pembayaran utang bank | (7,077,154,180) |
| CO217 | Pembayaran pinjaman kepada asosiasi | - |
| | Total Pengeluaran | (12,077,154,180) |

Figure 3. 13. Cash Flow Expenditures for Funding Activities January 2023

Cash flow expenditure (cash flow) for Funding activities in the Management Report for January 2023 totaled (Rp. 12,077,154,180). The expenses obtained were loan payments to related parties worth (Rp. 5,000,000) and bank debt payments worth (Rp. 7,077,154,180). The details of each item are not included in the company's Monthly Management Report, therefore the results of sorting using tools in the form of the Pivot Table feature are as follows:

- a) Total Loan Payments to Related Parties (Rp. 5,000,000,000)
PTPN-XIV
Pby. Pinj Intercompany Loan(ICL) Srt. 131/2023 (5,000,000,000)

| | |
|--|---------------------|
| b) Total Bank Debt Payment (Rp. 7,077,154,180) | |
| Eximbank Principal Debt | |
| Pby. Principal Debt | (663,529,834) |
| Obligations January 2023 | |
| Pby.Htg Principal Early | (6,224,874,346) |
| January 2023 | |
| Mandiri Principal Debt | |
| Pby.Htg Principal Jan2023 | (100,000,000) |
| Srt.SAM.SA3/LR2.82/23 | |
| BRI KMK | |
| Pby. KMK Principal Debt | (88,750,000) |
| Obligations January 2023 | |

In January-February 2023, it can be seen that the cash flow realization expenditure value in funding activities included payments to related parties, namely to PTPN XIV and PTPN II, whereas in March 2023 there were no payment activities to related parties. Details of expenditure on cash flow realization of funding activities are sorted using the Pivot Table feature.

PT Perkebunan Nusantara I Cash Flow Method

The Cash Flow Report (cash flow) of PT Perkebunan Nusantara I Kota Langsa is prepared using the direct method by classifying cash flow (cash flow) on the basis of operating, investment and financing activities. The method used by PT Perkebunan Nusantara I is easy to understand and can provide quite complete information, so that decision making is more mature. The Cash Flow (cash flow) method can be seen in the company's operational activities, starting from depreciation expenses, employee wage payment expenses, debts, tax expenses, etc. The Cash Flow (cash flow) report of PT Perkebunan Nusantara I Langsa City is prepared using the direct method with classify cash flow (cash flow) on the basis of operating, investing and financing activities. The method used by PT Perkebunan Nusantara I is easy to understand and can provide quite complete information, so that decision making is more mature. The Cash Flow method can be seen in the company's operational activities, starting from depreciation expenses, the burden of paying employee wages, debts, tax burdens, etc.

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