

Cash Outflow Analysis Guide

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Supplement: Key Considerations for Cash Outflow Analysis Using Oracle AP Tables

Overview:

To perform effective cash out analysis in Oracle ERP, focus on actual payments made, their timing, and categorization by project, supplier, GL account, and currency. The following insights support financial teams, auditors, and controllers in understanding where company funds go and how to visualize them.

Recommended Data Sources:

1. AP_CHECKS_ALL

- This table is the cornerstone for analyzing actual cash movements.
- Use fields like CHECK_DATE and CHECK_AMOUNT to track payment execution.
- BANK_ACCOUNT_ID helps classify outflows by origin.
- Join with AP_INVOICES_ALL to trace each check back to its invoice.
- CHECK_NUMBER, CLEARED_DATE, and VOID_FLAG assist in reconciliation.

2. AP_INVOICE_PAYMENTS_ALL

- This table links invoices to specific payments.
- AMOUNT and PAYMENT_BASE_AMOUNT reflect how much was paid, and in which currency.
- ACCOUNTING_DATE can be used for GL alignment.
- Important for reconciling how invoices were settled: via check, EFT, etc.
- Can be grouped by JE_BATCH_ID or ORG_ID to align with financial reporting structures.

3. AP_PAYMENT_SCHEDULES_ALL

- This is crucial for forward-looking cash out forecasts.
- DUE_DATE and AMOUNT_REMAINING tell you what's scheduled to go out and when.
- DISCOUNT_DATE and DISCOUNT_AMOUNT_AVAILABLE help model early payment benefits.
- Useful for generating a time series of upcoming obligations.

4. AP_SUPPLIERS / AP_SUPPLIER_SITES_ALL

- These two tables add necessary business context to the payment data.
- Supplier names, classification, and region can be derived from AP_SUPPLIERS.
- Site-specific payment instructions and locations are in AP_SUPPLIER_SITES_ALL.
- Use to break down spend by supplier, geography, or vendor category.

5. AP_BANK_ACCOUNTS_ALL

- BANK_ACCOUNT_ID is referenced by AP_CHECKS_ALL.
- Track outflows by bank account, enabling bank-level reconciliation.
- Combine with currency fields to understand FX-based payments or exposures.
- MAX_CHECK_AMOUNT and MULTI_CURRENCY_FLAG provide setup insights.

6. AP_BATCHES_ALL

- Batches group payments/invoices and help link transactions to GL periods.
- Use BATCH_DATE and GL_DATE to aggregate cash activity monthly/quarterly.
- CONTROL_TOTAL and ACTUAL_TOTAL aid in validation and batch integrity.

Suggested Visualizations:

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- Time Series Line Chart:
Display monthly/weekly cash outflows using CHECK_DATE from AP_CHECKS_ALL.
Include a moving average line to show trends.
- Supplier Spend Breakdown (Pie or Bar Chart):
Aggregate total AMOUNT or CHECK_AMOUNT by VENDOR_ID or SUPPLIER_NAME.
Filter top 10 vendors to show concentration risk.
- Cash Flow Forecast (Gantt or Calendar View):
Use AP_PAYMENT_SCHEDULES_ALL.DUE_DATE and AMOUNT_REMAINING to show upcoming liabilities.
- Bank Account Utilization (Stacked Bar or Heatmap):
Show which BANK_ACCOUNT_IDs are used most, by month or supplier.
- Discount Utilization Tracker:
Visualize how many invoices were paid before DISCOUNT_DATE.
Highlight total DISCOUNT_AMOUNT_AVAILABLE versus DISCOUNT_TAKEN.
- Reconciliation Tracker:
Create a table or visual showing CHECKS issued but not cleared (VOID_FLAG is N and CLEARED_DATE is NULL).
- Currency Exposure:
Use PAYMENT_CURRENCY_CODE and PAYMENT_BASE_AMOUNT to monitor exposures to foreign currencies.

Tips for Analysis:

- Always convert foreign currencies to base using PAYMENT_BASE_AMOUNT for consistent aggregation.
- Exclude prepayments or internal transfers (can be flagged in AP_INVOICES_ALL).
- Join AP_CHECKS_ALL with AP_SUPPLIERS and BANK_ACCOUNTS to classify outflows cleanly.
- Use CREATED_BY or ORG_ID to filter spend by business unit or user role.
- Correlate JE_BATCH_IDs across tables to trace payments to GL journal entries.

Output Format:

- Export curated results into Excel dashboards, Power BI, or ERP data warehouse pipelines.
- Ensure reports are filterable by vendor, date range, bank account, project, and currency.
- Schedule recurring visualizations with payment data refreshed from AP_CHECKS_ALL and PAYMENT_SCHEDULES_ALL.

This guide transforms technical table structures into actionable analytics frameworks for cash out visibility. It empowers treasury, FP&A, audit, and senior management teams to confidently interpret, predict, and optimize payment strategies across global operations.