

# Rules - WP2 - Cost Center codification

## Production cost centers

### Standard codification

The codification of a cost center used for production is the combination of :

- The plant code (4 digit)
- "-"
- 4 digits, the first digit depends on the use of the cost center

**P P P P** Plant code

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**X**

- 1 = direct production costs
  - Utilities VC
  - Workshop
- 2 = Indirect production costs
- 3 = non production fixed costs
- 7 = other variable costs

**X X X** Free

### Example

Codification of a cost center used for the workshop "Compounding" in the plant 7822 Belle-Etoile

**7 8 2 2** Plant code = 7822

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**1**

- 1 = direct production costs
  - Utilities VC
  - **Workshop**
- 2 = Indirect production costs
- 3 = non production fixed cost
- 7 = other variable costs

**1 0 0** Free

## Other cost centers

### Standard codification

The codification of a cost center not used for production is the combination of :

- Company code
- "-"
- 4 digits, the first digit (or the first 2 digits) depend on the use of the cost center

Cost centers starting with 8\* are technical cost centers. If the codification range for 83\* is completed, 85\* codification should follow. An helpful resource is the file [Assessment cycles rules for WP2](#).

**C C C C** Company code

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**X**

- 5 = Corporate Business Services (CBS)
- 6 = GBU SG&A
- 7 =
  - 71 - Variable selling expenses
  - 71, 72, 73 or 74 - Sales correction
  - 75 – Inventory depreciation
- 8 =
  - 81 – Restructuring
  - 83 – Other operational costs
  - 88 – R&I
- 9 = Post operating result

**X X X** Free

### Example

Codification of a cost center used for Strategic Marketing in the company ZFR3 Rhodia Operations

**Z F R 3** Company code = ZFR3

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**6**

- 5 = Corporate Business Services (CBS)
- 6 = GBU SG&A**
- 7 =
  - 71 - Variable selling expenses
  - 71, 72, 73 or 74 - Sales correction
  - 75 – Inventory depreciation
- 8 =
  - 81 – Restructuring
  - 83 – Other operational costs
  - 88 – R&I
- 9 = Post operating result

**2 1 9** Free