

BR - Actual Costs vs Planned Costs

Tasks to be completed when documenting an operation (from creation to publication)

1. Enter the **Title of the operation / page**

2. Add the following Labels:

- Scope of applicability: ww, country_accounting
- Country or group of countries (if applicable): belux, china, france, italy, lam, nam,uk_ie, bulgaria, dach, netherlands, iberia, poland, latvia, australia, india, japan, south_korea, thailand, singapore
- Unit and Domain according to the [List of labels to be used in the Finance Service Line space](#)
 - E.g. 1: WW Operation in Financial Accounting under domain "Central Finance Processes & Compliance":
 - Labels to be used: **ww, financial_accounting, central_fin_proc_compliance**
 - E.g. 2: France Operation in Financial Accounting:
 - Labels to be used: **country_accounting, france, financial_accounting**
(for country operations, the Domain is always country_accounting)

3. Fill in all fields as described above

4. Once the description of the operation is completed, ensure it is approved and published by launching the [SBS-Finance approval workflow](#)

Domain: Country Accounting

Responsibility area: NA

Table of contents

- [Tasks to be completed when documenting an operation \(from creation to publication\)](#)
 - [1. Enter the Title of the operation / page](#)
 - [2. Add the following Labels:](#)
 - [Scope of applicability: ww, country_accounting](#)
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- [Table of contents](#)
 - [1. Objective and Scope](#)
 - [1.1. Objective of this Operation](#)
 - [1.2. Scope](#)
 - [2. Definitions](#)
 - [3. Tasks description](#)
 - [3.1. I verify that there is no error](#)
 - [3.2. I perform the change if necessary](#)
 - [3.3. I verify the changes I had made](#)

Scope

? Unknown Attachment

ERP



Frequency

? Unknown Attachment

References

S_ALR_87013611

Forms

Attachments

*Previous OP << BR - Actual Costs
vs Planned Costs >> Next OP*

1. Objective and Scope

1.1. Objective of this Operation

The purpose of this check is the identification of the "utilities" cost centers with posted values without planning values, because all utility CCs are considered as variable costs (CP) and when they have posted values without planning values they become fixed costs.

1.2. Scope

This procedure applies to company 7523.

2. Definitions

See Finance Glossary:

- [C.C.](#)
- [Planned Costs](#)

3. Tasks description

3.1. I verify that there is no error

Go to transaction S_ALR_87013611 and input the variant Z025_CPCHK that will fill the following fields:

- **Controlling area:** Z025
- **Fiscal Year:** Current year
- **From Period:** Current period
- **To Period:** Current period
- **Plan Version:** 0
- **Cost Center Group:** Z025_CPCHK

Cost Elements	Act. Costs	Plan Costs	Var. (Abs.)	Var. (%)
98113305 SALES.ADM-CIALE.E				
98150342 PU RM MAN PIPE FL		1,00	1,00-	100,00-
98150346 ACHATS MP CC		97.109,11	97.109,11-	100,00-
98150890 VC FREIGHT ON RM		22,00	22,00-	100,00-
98150940 U ELECTRICITY	6.982.173,95	4.560.797,00	2.421.376,95	53,09
98150941 U GAS (NON RM)	202.887,23	806.764,40	603.877,17-	74,85-
98150942 U GAS (NON STOCK R		36,00	36,00-	100,00-
98150950 UTILITIES/OTHERS	87.391,88	11.826,79-	99.218,67	838,93-
98150974 INT C'ION STK VAR	22.529.729,97	3.237,83	22.526.492,14	695728,07
98150975 PACK CONS INTERN	398,44	23,00	375,44	1.632,35
98160035 CP-VAR.ST.FOURN.C	120.577,77	40,60	120.537,17	296889,58

Execute

After execution the report should be as the print following:

Cost Elements	Act. Costs	Plan Costs	Var. (Abs.)	Var. (%)
98113305 SALES.ADM-CIALE.E				
98150342 PU RM MAN PIPE FL		1,00	1,00-	100,00-
98150346 ACHATS MP CC		97.109,11	97.109,11-	100,00-
98150890 VC FREIGHT ON RM		22,00	22,00-	100,00-
98150940 U ELECTRICITY	6.982.173,95	4.560.797,00	2.421.376,95	53,09
98150941 U GAS (NON RM)	202.887,23	806.764,40	603.877,17-	74,85-
98150942 U GAS (NON STOCK R		36,00	36,00-	100,00-
98150950 UTILITIES/OTHERS	87.391,88	11.826,79-	99.218,67	838,93-
98150974 INT C'ION STK VAR	22.529.729,97	3.237,83	22.526.492,14	695728,07
98150975 PACK CONS INTERN	398,44	23,00	375,44	1.632,35
98160035 CP-VAR.ST.FOURN.C	120.577,77	40,60	120.537,17	296889,58

Open the report by cost center:

Cost Centers: Actual/Plan/Variance

Variation: Cost Center

- Z025_CPCHK Z025_CPCHK
 - 7515-1401 PISA-CP RECEB. ÁGUA
 - 7515-1402 PISA-CP RECEB. ENERG
 - 7515-1403 PISA - Demanda Elétr
 - 7515-1405 PISA-CP ÁGUA INDL.
 - 7515-1406 PISA-CP ÁGUA TRATADA
 - 7515-1407 PISA-CP ÁGUA POTÁVEL
 - 7515-1408 PISA-CP ÁGUA RESFR.
 - 7515-1409 PISA-CP ÁGUA DESMI
 - 7515-1410 PISA -CP Água Gelada
 - 7515-1412 PISA-CP ÁGUA RESID.
 - 7515-1414 PISA-CP ENERGIA DIST
 - 7515-1415 PISA-CP VAPOR FLUÍDO
 - 7515-1416 PISA-CP VAPOR 13 BAR
 - 7515-1419 PISA-CP AR COMPRIM.
 - 7515-1420 PISA - CP Nitrogênio
 - 7515-1421 PISA.CP RECEB.Ener
 - 7515-1449 PISA-Rec.CP Uti.Unna

Cost Centers: Actual/Plan/Variance Date: 18.06.2019 Page: 2 / 3

Cost Center/Group: Z025_CPCHK
 Person responsible: *
 Reporting period: 5 to 5 2019

Cost Elements	Act. Costs	Plan Costs	Var. (Abs.)	Var. (%)
98113305 SALES.ADM-CIALE.E				
98150342 PU RM MAN PIPE FL		1,00	1,00-	100,00-
98150346 ACHATS MP CC		97.109,11	97.109,11-	100,00-
98150890 VC FREIGHT ON RM		22,00	22,00-	100,00-
98150940 U ELECTRICITY	6.982.173,95	4.560.797,00	2.421.376,95	53,09
98150941 U GAS (NON RM)	202.887,23	806.764,40	603.877,17-	74,85-
98150942 U GAS(NON STOCK R		36,00	36,00-	100,00-
98150950 UTILITIES/OTHERS	87.391,88	11.826,79-	99.218,67	838,93-
98150974 INT C'ION STK VAR	22.529.729,97	3.237,83	22.526.492,14	695728,07
98150975 PACK CONS INTERN	398,44	23,00	375,44	1.632,35
98160035 CP-VAR.ST.FOURN.C	120.577,77	40,60	120.537,17	296889,58

Select the first one of them by double clicking.

Cost Centers: Actual/Plan/Variance

Variation: Cost Center

- Z025_CPCHK Z025_CPCHK
 - 7515-1401 PISA-CP RECEB. ÁGUA ←
 - 7515-1402 PISA-CP RECEB. ENERG
 - 7515-1403 PISA - Demanda Elétr
 - 7515-1405 PISA-CP ÁGUA INDL.
 - 7515-1406 PISA-CP ÁGUA TRATADA
 - 7515-1407 PISA-CP ÁGUA POTÁVEL
 - 7515-1408 PISA-CP ÁGUA RESFR.
 - 7515-1409 PISA-CP ÁGUA DESMI
 - 7515-1410 PISA -CP Água Gelada
 - 7515-1412 PISA-CP ÁGUA RESID.
 - 7515-1414 PISA-CP ENERGIA DIST
 - 7515-1415 PISA-CP VAPOR FLUÍDO
 - 7515-1416 PISA-CP VAPOR 13 BAR
 - 7515-1419 PISA-CP AR COMPRIM.
 - 7515-1420 PISA - CP Nitrogênio
 - 7515-1421 PISA.CP RECEB.Ener
 - 7515-1449 PISA-Rec.CP Uti.Unna
 - 7525-1167 CP NATURAL GAS
 - 7525-1168 CP Steam Phenol
 - 7525-1169 VC Steam Nho3/Ciclo
 - 7525-1170 VC Potable Water
 - 7525-1171 VC Utilities Receive
 - 7525-1172 VC Brute Water
 - 7525-1173 VC Tower's Water Phe
 - 7525-1174 VC Desmineral Water
 - 7525-1175 VC Treating Water
 - 7525-1176 VC Compressed Air
 - 7525-1177 VC Steam

Cost Centers: Actual/Plan/Variance Date: 18.06.2019 Page: 2 / 3

Cost Center/Group: 7515-1401 PISA-CP RECEB. ÁGUA
 Person responsible: 50047732
 Reporting period: 5 to 5 2019

Cost Elements	Act. Costs	Plan Costs	Var. (Abs.)	Var. (%)
98150346 ACHATS MP CC		1,00	1,00-	100,00-
98150940 U ELECTRICITY		1,00	1,00-	100,00-
98150941 U GAS (NON RM)		1,00	1,00-	100,00-
98150942 U GAS(NON STOCK R		1,00	1,00-	100,00-
98150950 UTILITIES/OTHERS		1,00	1,00-	100,00-
98150974 INT C'ION STK VAR		1,00	1,00-	100,00-
98160035 CP-VAR.ST.FOURN.C		1,00	1,00-	100,00-
98340500 DEPR-PROV'N RISKS		1,00	1,00-	100,00-
98340550 PROV. WRITTEN BAC		1,00	1,00-	100,00-
* Debit		9,00	9,00-	100,00-
99436109 drinking water		9,00-	9,00	100,00-
* Credit		9,00-	9,00	100,00-
** Over/Underabsorption				

Cost Centers: Actual/Plan/Variance Date: 18.06.2019 Page: 3 / 3

Cost Center/Group: 7515-1401 PISA-CP RECEB. ÁGUA
 Person responsible: 50047732

Check each cost element, if there is value in the column "Actual costs" there must be some value in column "Plan Costs".

Cost Centers: Actual/Plan/Variance

Variation: Cost Center

- 2025_CPCHK Z025_CPCHK
 - 7515-1401 PISA-CP RECEB. ÁGUA
 - 7515-1402 PISA-CP RECEB. ENERG**
 - 7515-1403 PISA - Demanda Elétr
 - 7515-1405 PISA-CP ÁGUA INDL.
 - 7515-1406 PISA-CP ÁGUA TRATADA
 - 7515-1407 PISA-CP ÁGUA POTÁVEL
 - 7515-1408 PISA-CP ÁGUA RESFR.
 - 7515-1409 PISA-CP ÁGUA DESMI
 - 7515-1410 PISA -CP Água Gelada
 - 7515-1412 PISA-CP ÁGUA RESID.
 - 7515-1414 PISA-CP ENERGIA DIST
 - 7515-1415 PISA-CP VAPOR FLUÍDO
 - 7515-1416 PISA-CP VAPOR 13 BAR
 - 7515-1419 PISA-CP AR COMPRIM.
 - 7515-1420 PISA - CP Nitrogênio
 - 7515-1421 PISA.CP RECEB.Ener
 - 7515-1449 PISA-Rec.CP Uti.Unna
 - 7525-1167 CP NATURAL GAS
 - 7525-1168 CP Steam Phenol
 - 7525-1169 VC Steam Nho3/Ciclo
 - 7525-1170 VC Potable Water
 - 7525-1171 VC Utilities Receive
 - 7525-1172 VC Brute Water
 - 7525-1173 VC Tower's Water Phe
 - 7525-1174 VC Desmineral Water
 - 7525-1175 VC Treating Water

Cost Centers: Actual/Plan/Variance Date: 18.06.2019 Page: 2 / 3

Cost Center/Group: 7515-1402 PISA-CP RECEB. ENERG Column: 1 / 2

Person responsible: 50047732

Reporting period: 5 to 5 2019

Cost Elements	Act. Costs	Plan Costs	Var. (Abs.)	Var. (\$)
98150346 ACHATS MP CC		1,00	1,00-	100,00-
98150940 U ELECTRICITY	252.600,00	279.387,89	26.787,89-	9,59-
98150941 U GAS (NON RM)		1,00	1,00-	100,00-
98150942 U GAS(NON STOCK R		1,00	1,00-	100,00-
98150950 UTILITIES/OTHERS		1,00	1,00-	100,00-
98150974 INT C'ION STK VAR		1,00	1,00-	100,00-
98160035 CP-VAR.ST.FOURN.C		1,00	1,00-	100,00-
98300324 GUARANTEE FEES		1,00	1,00-	100,00-
98300803 PROF MEMBERSHIP	738,39	1,00	737,39	73.739,00
98340500 DEPR-PROV'N RISKS	556.461,86-	1,00	556.462,86-	*46286,00-
98340550 PROV. WRITTEN BAC		1,00	1,00-	100,00-
99436060 Electricity	1.077.664,36	1.032.713,52	44.950,84	4,35
99436096 Electricity b.p.	623.661,13	2,27	623.658,86	*73958,59
* Debit	1.398.202,02	1.312.113,68	86.088,34	6,56
99429900 PA-AS CP		3,13-		3,13-
99436060 Electricity	1.398.198,89-	1.312.113,03-	86.085,86-	6,56
* Credit	1.398.202,02-	1.312.113,03-	86.088,99-	6,56
** Over/Underabsorption		0,65	0,65-	100,00-

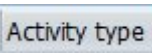
3.2. I perform the change if necessary

If there is any empty field on column "Plan Costs" (where in the same cost element there is any amount in column "Act Cost") follow the instructions below:

Go to transaction KP06 with the Layout Z-101 and fill with:

- **Version:** 0
- **From period:** previous month
- **From Period:** last month of the year
- **Fiscal Year:** Current year
- **Cost Center:** The specific cost center that must be updated
- **Activity Type:** *
- **Cost element:** *
- **Currency:** BRL

Then click on Overview screen 

Then you should copy the activity type from column  that already exist in the lines above and repeat to new entry.

Change Cost Element/Activity Input Planning: Overview Screen



Version Plan/actual version
 Period To
 Fiscal Year
 Trans. Currency Brazilian Real

Cost Center	Activity type	Cost elem...	Plan fixed costs i...	Dis...	Plan variable cost...	Dis...	Plan fixed consu...	Plan variable con...
8598-1606	WATERD	98150950		2	263.486,61	2	0,00	65.871,68
		98160035		2	32,00	2	0,00	8,00
		98300035		2	32,00	2	0,00	8,00
		98300042		2	8,00	2	0,00	2,00
		98340500		2	8,00	2	0,00	2,00
	*Activ	*Cost elem	0,00		263.566,61		0,00	65.891,68
8598-1606				2		2		
8598-1606				2		2		

After that you should insert the cost element in the column Cost Element

Change Cost Element/Activity Input Planning: Overview Screen



Version Plan/actual version
 Period To
 Fiscal Year
 Trans. Currency Brazilian Real

Cost Center	Activity type	Cost elem...	Plan fixed costs i...	Dis...	Plan variable cost...	Dis...	Plan fixed consu...	Plan variable con...
8598-1606	WATERD	98150950		2	263.486,61	2	0,00	65.871,68
		98160035		2	32,00	2	0,00	8,00
		98300035		2	32,00	2	0,00	8,00
		98300042		2	8,00	2	0,00	2,00
		98340500		2	8,00	2	0,00	2,00
	*Activ	*Cost elem	0,00		263.566,61		0,00	65.891,68
8598-1606				2		2		
8598-1606				2		2		

Then fill the column Plan variable Costs with the number of months left until the last month of the current year.

Example: if the month you are updating is May, then from May to December it is 8 months. So you should fill "8" in that column)

Change Cost Element/Activity Input Planning: Overview Screen



Version Plan/actual version
 Period To
 Fiscal Year
 Trans. Currency Brazilian Real

Cost Center	Activity type	Cost elem...	Plan fixed costs i...	Dis...	Plan variable cost...	Dis...	Plan fixed consu...	Plan variable con...
8598-1606	WATERD	98150950		2	263.486,61	2	0,00	65.871,68
		98160035		2	32,00	2	0,00	8,00
		98300035		2	32,00	2	0,00	8,00
		98300042		2	8,00	2	0,00	2,00
		98340500		2	8,00	2	0,00	2,00
	*Activ	*Cost elem	0,00		263.566,61		0,00	65.891,68
8598-1606				2		2		
8598-1606				2		2		



After that you should save the changes made by clicking in the button

3.3. I verify the changes I had made

To check if the changes were done properly you should run the transaction S_ALR_87013611 with the variant 7523_PLAN_ACT and find the specific cost center and check if now the column Actual Cost and Plan Costs has values.

You should do those steps 3.1 and 3.2 for each cost center who need to be updated.

End of document.

Workflow history

This view shows the 5 most recent entries. The complete workflow log is available from the 'Document Activity' menu item.

Jun 21, 2019	Actor	Type	Activity	Version
Published	SCHUBERT, Eduardo Luis	State	changed state to Published at 5:51 pm	v11
Draft	SCHUBERT, Eduardo Luis	State	gave <i>Approvers</i> approval at 5:51 pm	
From Jun 18, 2019 to Jun 19, 2019				
	Joana Tavares and GOBETTI, Paloma	Edit	multiple updates from Joana Tavares and GOBETTI, Paloma	
	GOBETTI, Paloma	State	assigned approval <i>Approvers</i> to SCHUBERT, Eduardo Luis at 7:41 pm	
<p><i>Segue LOP referente a atividade de Actual vs Planned para sua revisão e aprovação.</i></p>				

From Nov 26, 2018 to Dec 21, 2018

[Joana Tavares and Cátia Pinto](#)

Edit

multiple updates from  [Joana Tavares](#) and  [Cátia Pinto](#)
