

IAC 01.02. Variance analysis

Process: [Product Costing](#)

Responsibility area: [Internal Control Monitor](#)

Risk

FRA justifies the usage of manual costing vs a reference list validated by plant manager and GCCO, controls inventory revaluation and analyzes variances

Process description

Variances of production costs are analyzed monthly to ensure inventory valuation and cost of sales accuracy

Control description

FRA:

1. WP2 description:
 1. compares list of manual costing vs result of ZWOCO50 transaction
 2. analyzes product costing variances month over month and checks that there were no blocking errors (CK40N reports)
 3. analyses variances (actual vs target) with the variable & fixed cost split (ZWPP_MCKOST or IMEP BW reports)
 - ZWOCO050 file with comments
 - CK40N checklist + CK40N analysis template
2. PF2 description:
 - 1 . Analysis of material cost variances Month N vs Month N-1 above 10K Materiality (ZZM_MAT_VAL_COMP report) r ZWPP_MCKOST or IMEP BW reports) with comments

Scope

WP2 & PF2

Frequency

D10

Control owner

[Finance Responsible Assigned \(FRA\)](#)

References

**Error rendering
macro
'contentbylabel'**

parameters should
not be empty

Content by label

There is no content with the specified labels

Control evidences

[IAC 01.02 Monthly variance analysis, CCR, manual costing.xls](#)


[IAC 01.02 template PF2.xlsx](#)

Guideline

Download the file [IAC 01.02 Monthly variance analysis, CCR, manual costing.xls](#)

There are 9 sheets in the file :

Read me first / ZWOCO050 / CK40N Check list / CK40N / Variance Template / Perf. analysis / Revaluation / CC variance / IAC 01.09

3. click on  to enter the path & the file name

Confirm 4 tables codes in "Field Name"	
VERPR	BEPH1
BWPRH	VJBWH

Extraction of the historical updates of material

Updates dates: 01.10.2015 to 31.10.2015

User profile: [] to []

Object class: MATERIAL

Table name: MBEW

Field Name: VERPR to []

Material: [] to []

Material Type: [] to []

Division: [] to []

Plant: 7822 to []

Select deleted material number ?
Yes : No :

Path and file name to create: E:\Mes documents\Contrôle IAC\ZWOCO050\test01.xls

Enter the nb of records that will contain the file : 999 999

This will allowed a better cutting for excel or will provided a time-out.
If you don't want any cutting, leave 999999.

STEP 3

Upload the file in excel

1. choose the folder where you want to save the file
2. enter the file name
3. Select "Excel files" in files of type

Extraction of the historical updates of material

Updates dates: 01.10.2015 to 31.10.2015

User profile: Select File

Object class: []

Table name: []

Field Name: []

Material: []

Material Type: []

Division: []

Plant: []

Select deleted material number ?

Path and file name to create: []

Enter the nb of records that will contain the file : []

This will allowed a better cutting for excel or will provided a time-out.
If you don't want any cutting, leave 999999.

STEP 4

Execute 

It may result in a long runtime

Extraction of the historical updates of material

Updates dates: 01.10.2015 to 31.10.2015

User profile: [] to []

Object class: MATERIAL

Table name: MBEW

Field Name: VERPR to []

Material: [] to []

Material Type: [] to []

Division: [] to []

Plant: 7822 to []

Select deleted material number ?
Yes : No :

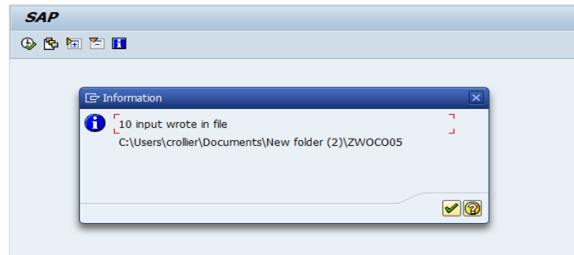
Path and file name to create: C:\Users\croller\Documents\New folder (2)\ZWOCO050

Enter the nb of records that will contain the file : 999 999

This will allowed a better cutting for excel or will provided a time-out.
If you don't want any cutting, leave 999999.

STEP 5

There is an information message that informs that inputs were written in the file



STEP 7

The report was saved in excel

Each line of the file has to be justified with the following reason code :

1. Co-product /Sold waste /Recycled material
2. Integrated FIFO
3. Wrong Material file purchase info
4. Erroneous reception
5. Other (detailed explanation to be provided)

Save the file

Example

Material 64569 Blocs exutoire vrac was modified on July, 2nd

The old value was 550 € / T, the new value is 650 € / T

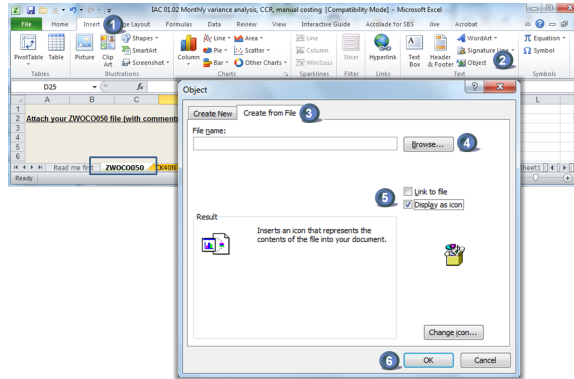
This material is a waste, that's the reason why it has a commercial price. The reason code that corresponds to this modification is the first one : 1-Co-product /Sold waste/Recycled material.

Material no	Description	Material type	Plant	Table name	Field code	Field name	update date	Old value	New value
64569	BLOCS EXUTOIRE VRAC	TRMAT	7822	MBCV	BWPRP	Valuation price based on commercial law level 1	02.07.2009	550.00	650.00

STEP 8

Insert the file ZWOCO050 in the file IAC 01.02 of the month

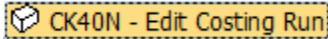
1. Select "insert"
2. Click on "Object"
3. Select "Create from File"
4. Click on "Browse" and select the file
5. Check "Display as icon"
6. Click on OK



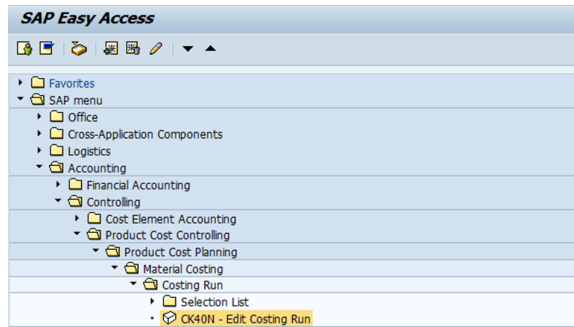
STEP 1

Start the transaction using the menu path or transaction code CK40N

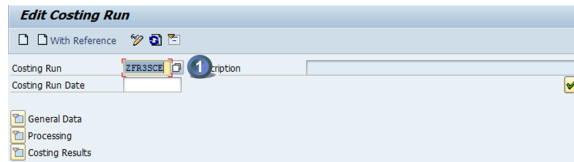
Double-click



STEP 2

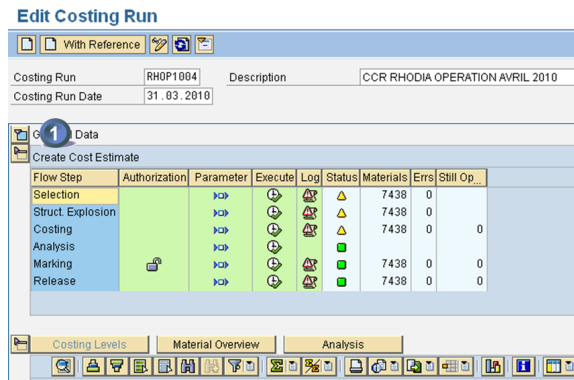


1. enter the costing run of the month and



STEP 3

1. Expand



STEP 4



All error messages must be cleared

When there is a warning message, it often happens that there is a mistake in the costing. So even if it is not compulsory, it is recommended to check the warning messages and try to correct it.

Note: Sometimes, despite not having any error, some materials remain in column "Still Open". This is related with a technical issue linked to the mixed-costing materials. In order to correct the display table it's necessary to execute transaction CKSU.

Status	
Owner	
Stakeholders	

Issue

Syensqo has multiple EDI setups using various applications. EDI (Electronic Data Interchange) involves the electronic exchange of standardized business documents between organizations (B2B). This KDD aims to analyze the EDI applications used for each process and provide recommendations for the applications.

The systems that are used and the stream that uses them are

System	use	Replace/Retain /Retire	Stream
Elemica	Used for Accounts Payable Invoices but also used by LES for non Invoicing EDI such as VMI. O2C for receiving customer sales orders, sending out sales order confirmations / responses and customer invoices as well as integration for customer e-invoicing through Tungsten. So removing Elemica would be a multi-screen decision	Retain	S2P
Diverza	Mexican Govt EInvoicing setup Outbound and Inbound	Replace	S2P
Fedex FI-AP	Courier invoices - EDI through Webmethods Assumption of no process change -	Replace	S2P

	Listed in As Is Application Reg as "SAP RCS WP1 - Payable Accounting Vendor Invoice Management"		
Citibank FI-AP;	Bank Statements EDI through Webmethods Listed in As Is Application Reg as "SAP RCS WP1 - Payable Accounting Vendor Invoice Management"	Replace	S2P
Engie FI-AP	EDI through Webmethods Listed in As Is Application Reg as "SAP RCS WP1 - Payable Accounting Vendor Invoice Management"	Replace	S2P
ProMaster FI-AP	EDI through Webmethods Listed in As Is Application Reg as "SAP RCS WP1 - Payable Accounting Vendor Invoice Management"	Replace	S2P
Synchro FI-AP	EDI through Webmethods Listed in As Is Application Reg as "SAP RCS WP1 - Payable Accounting Vendor Invoice Management"	Replace	S2P
Xerox FI-AP	Scanning tool to SAP via XML	Replace (depends on Xerox Contract)	S2P
Cass	NAM Rhodia Legacy Freight Service Provider. There is a Cass Portal that is used by Business and SBS to manage invoices. EDI through Webmethods	Retain	S2P
TMS /CHEMLOGIX	CHEMLOGIX (PF1 NAM Freight Payment Provider) - EDI through Webmethods	?	S2P
Internal Invoice Portal	(for users to track Invoice process)	Retain	S2P
Ariba Network	(aka SAP Business Network)	Retain	S2P

Recommendation

Review consolidation on standard tools - eg Ariba Network.

Background & Context

EDI stands for Electronic Data Interchange. It is a standardized method for exchanging business documents between organizations electronically. EDI enables companies to send and receive documents such as purchase orders, invoices, and shipping notices in a structured format, which improves efficiency, reduces errors, and speeds up transaction processing. By using EDI, businesses can automate their communications and streamline their operations.

Following are different classifications of EDI's

1. Direct EDI

- Direct exchanges between trading partners without intermediaries.

2. EDI via Value-Added Network (VAN)

- A third-party service for document exchange, providing additional features like encryption and data translation and/or
- Outsourced services where a provider handles all aspects of EDI operations for a business.

3. Web-Based EDI

- Accessing EDI services through a web portal, allowing users to upload and download documents easily and/or
- EDI solutions hosted in the cloud, providing scalability and reduced IT infrastructure needs.

4. API-Based EDI

- Utilizes application programming interfaces for real-time data exchange, suitable for modern applications and e-commerce and /or
- Uses file transfer protocols (FTP/SFTP) for sending and receiving EDI documents securely.

Following are the different EDI's that

Assumptions

Constraints

Impacts

From sales process perspective, Syensqo currently send a number of major customers e-invoices via Elemica to Tungsten. (Route = SAP invoice > Webmethods > Elemica > Tungsten > Customer.) Examples here are P&G, Mondelez & Unilever. Elemica hold the contract for this process and therefore, any changes to the EDI provider needs to take both the contract and EDI connection into consideration.

Business Rules

Options considered

Option A:

Option B:

Option C:

Option D:

Evaluation

	Option A	Option B	Option C	Option D
Criterion 1	Pro Con	Pro Pro	Pro Con	Pro Con
Criterion 2	Pro Con	Con	Pro Pro	Con Con
Criterion 3	Pro	Con	Con	Pro

See also

File

Modified

PNG File Yellow triangle.PNG

Feb 29, 2016 by ROLLIER, Charlotte

PNG File red circle.PNG	Feb 29, 2016 by ROLLIER, Charlotte
PNG File SAP_BUTTON_MESSAGES.PNG	Jul 23, 2015 by ROLLIER, Charlotte

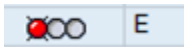
[Download All](#)

Change log

Version	Published	Changed By	Comment
CURRENT (v. 16)	Sept 08, 2025 14:09	CHANSRI, Surachet	
v. 15	Aug 14, 2024 15:24	Gomes, Susana	
v. 14	Oct 09, 2017 09:45	PEREIRA DINIZ, Sandra	
v. 13	Oct 09, 2017 09:34	PEREIRA DINIZ, Sandra	
v. 12	Feb 29, 2016 20:30	ROLLIER, Charlotte	
v. 11	Feb 29, 2016 20:30	ROLLIER, Charlotte	
v. 10	Feb 29, 2016 20:20	ROLLIER, Charlotte	
v. 9	Feb 09, 2016 12:53	Alexandra Lepercq	
v. 8	Jan 15, 2016 14:57	Alexandra Lepercq	
v. 7	Jan 15, 2016 14:56	Alexandra Lepercq	
v. 6	Jan 15, 2016 14:56	Alexandra Lepercq	
v. 5	Jan 14, 2016 17:09	Alexandra Lepercq	
v. 4	Jan 11, 2016 13:31	Alexandra Lepercq	
v. 3	Oct 29, 2015 16:55	ANTUNES, Ana Lucia	
v. 2	Jul 23, 2015 20:47	ROLLIER, Charlotte	
v. 1	Jul 23, 2015 20:13	ROLLIER, Charlotte	

Workflow history

Title	Last Updated By	Updated	Status
There are no pages at the moment.			



- CK060 - Object was not costed
- CK249 - Cost component split for material not saved
- CK310 - Material is marked for deletion
- CK380 - No valid source of supply could be found
- CK468 - No price could be determined for subcontracting
- CK023 - No control record for Activity type CHEF/X332900700/ZZANO2 in version 000 / 2017 activity planning/qty planning
- CK354 - Material XXXX in plant YYY has material status Z4 : Material deleted

CK430 - Missing formula in work center xxxxx

CK862 - Material XXX in plant XXX does not contain any segment for in-house production



CK053 - Deletion indicator set in material - plant

CK054 - Deletion indicator set in material - valuation area

CK080 - Material plant : BOM not active

CK082 - Material plant: no suitable BOM found

CK128 - Material in plant has no accounting data.

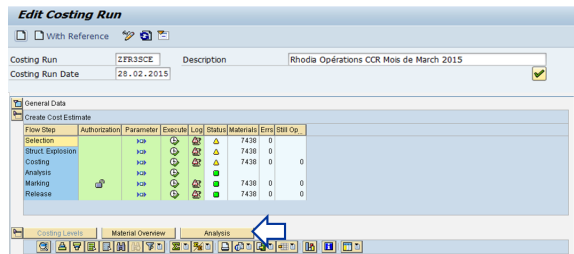
CK382 - Material does not exist in withdrawal plant

CK858 - No suitable or valid production version

STEP 5

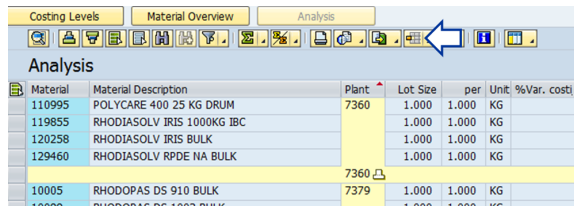
When errors are corrected and warning messages checked, costing analysis can begin. Click on

Analysis



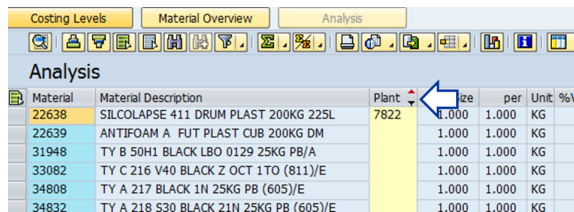
STEP 6

Select the variant. In this example, we are using the variant /IAC0102



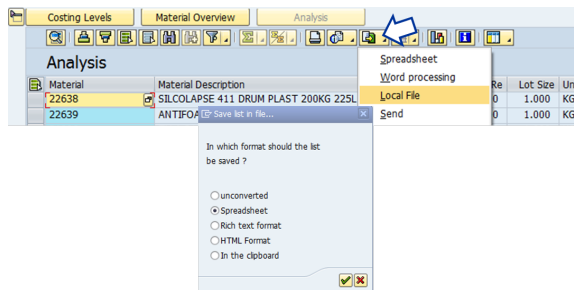
STEP 7

Filter the plant you are responsible for



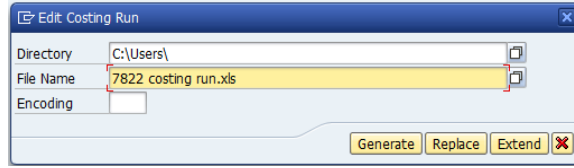
STEP 8

Save in excel : local file => spreadsheet



STEP 9

Enter the directory & the file name and generate the file



STEP 10

i All variances above a defined threshold must be commented. The threshold is defined by the FRA :

- Unit cost variance %
- Inventory revaluation value.

If the threshold is above +/- 10% at unit cost level or +/- 50 k€ at item inventory revaluation level should be authorized by RCOM.

Open the file

If:

- the unit variation is > 10% (or local threshold)
- or Anticipated reval is > 50 kEUR (or local threshold),

a deeper analysis is requested

Material	Material description	Plnt	Lot Size	per	BU	%Var costing/Mt	Anticip reval	TotalStock	Val MatMt	Costing Re	Var costing/Mt
60444	TY A 250F NOIR 21N 25KG SP (805)E	7822	1.000	1.000	KG	18,23		0	1.990,48	2.353,40	362,92
60447	TY A 250F NOIR 21N XXXX	7822	1.000	1.000	KG	-0,99		0	1.941,18	1.922,04	-19,14
6044	MM B38 C RIVET SAC 25 KG	7822	1.000	1.000	KG	-2,80	-36,34	107	7.695,66	7.468,91	-227,65
60701	TY A 225F NATUREL 25KG SP (805)E	7822	1.000	1.000	KG	-0,97	-128,03	6.500	2.029,13	2.009,43	-19,7
60858	MM B60 C CANULE SAC 25 KG	7822	1.000	1.000	KG	-3,54	-76,15	428,2	0.019,53	4.841,73	-177,8
61075	TY SX 11 BL NATUREL 25KG SP (805)E	7822	1.000	1.000	KG			9.101,40	2.360,00	2.360,00	
61076	TY SX 11 BL NATUREL OCT 110 CPB (811)E	7822	1.000	1.000	KG			14.693,20	795,75	795,75	
61118	ICAPROLACTAME 60% VSAC	7822	1.000	1.000	KG			0	5.157,50	3.422,12	-1.735,38
64158	MM B39 C CALICHE SAC 25 KG	7822	1.000	1.000	KG	33,65	31,63	61	4.826,89	5.346,46	519,57
64236	BASE DE MICROINSOLVANT NOIR 7 FUT	7822	1.000	1.000	KG	21,69	704,24	488,737	6.642,91	6.083,94	1.441,03
64248	OX YDE ZINC QUALITE NEIGE 360,5 25KG SAC	7822	1.000	1.000	KG	112,4	159,21	65,624	2.155,92	4.587,65	2.427,73

In this example, the costing of the following materials 60444, 64151, 64158, 64235, 64248 have to be checked and validated

as the variance is above 10% or/and the revaluation above 50 k€

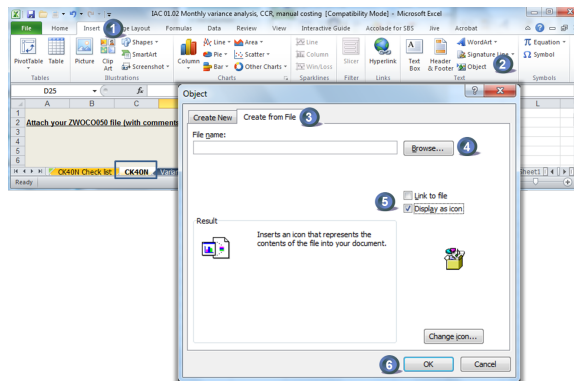
Material	Material description	Plnt	Lot Size	per	BU	%Var costing/Mt	Anticip reval	TotalStock	Val MatMt	Costing Re	Var costing/Mt
60444	TY A 250F NOIR 21N 25KG SP (805)E	7822	1.000	1.000	KG	18,23	> 10 %	0	1.990,48	2.353,40	362,92
60447	TY A 250F NOIR 21N XXXX	7822	1.000	1.000	KG	-0,99		0	1.941,18	1.922,04	-19,14
6044	MM B38 C RIVET SAC 25 KG	7822	1.000	1.000	KG	-2,80	-36,34	107	7.695,66	7.468,91	-227,65
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61076	TY SX 11 BL NATUREL OCT 110 CPB (811)E	7822	1.000	1.000	KG			14.693,20	795,75	795,75	
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Error: You are trying to view a page which does not yet have a published version available and you do not have permission to view draft versions.

STEP 11

When the analysis is completed, insert the file with your comments in the file IAC 01.02 of the month (sheet "CK40N").


1. Select "insert"
2. Click on "Object"
3. Select "Create from File"
4. Click on "Browse" and select the file
5. Check "Display as icon"
6. Click on OK



Once the CK40N analysis was completed, fill the checklist to confirm that all tasks have been properly performed

1. enter your site, name, date & period
2. enter the status of the task
3. when a task has not been performed, it is compulsory to comment
4. integrated FIFO is only applicable in limited cases

Site			
FRA's name		1	
Date			
Period			



Standard Cost Calculation Check-List / FRA					
IAC 01.02					
N°	Control description	Done ?		Comments (compulsory for No and N/A)	Control Evidence (optional)
		Yes	N/A		
1	Messages analysis				
1a	Errors messages in CK40N are checked and corrected (red squares)	No		3	
1b	Warning messages are analysed (yellow triangles)	Yes			
2	Excel analysis : all variances above threshold are analysed *	Yes			
3	If applicable, valid legal entity integrated FIFO is used	N/A		4	
4	Control evidences are posted in the IAC eroom				
4a	Excel file with variance analysis & comments	Yes			
4b	Check-list	Yes			

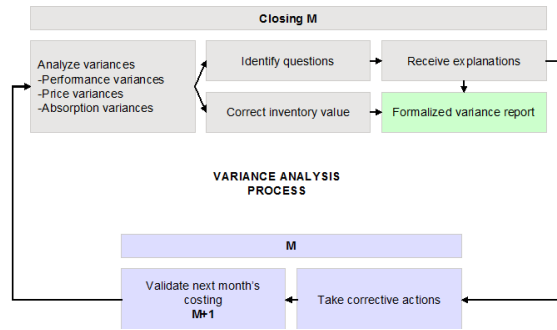
The variance is the difference between the expected standard cost and the actual cost incurred. Variance analysis involves breaking down the total variance to explain how much of it is caused by usage of resources being different from the standard and how much of it is caused by the price of resources being different from the standard.

Each site controller has the responsibility to analyze each month the variance and to explain this variance in order to :

- Understand the reasons
- Initiate corrective actions
- If needed adjust the inventory value and change the semi-standard way of calculation, depending on the origin of the variance.

This process of analysis, whatever the result be a change of costing or not, must be formalized, and archived as a justification of records based on following sheets :

Variance Template / Perf. analysis / Revaluation / CC variance / IAC 01.09



Open the sheet "Variance Template"

Plant	January	February	March	April	May	June	July	August	September	October	November	December	Consolidation
Plant													
Material													
Production													
Inventory													

STEP 1

Step 1: Open the file.

Choose the authorization scope and the period / fiscal year

SCOPE : SCO

Auth Scope on Plant (Auth with input) = ECO

* Period/Fiscal Year (Selection Option, Mandatory) = 007.2024

Validate or erase the Target Currency for conversion and the Unit of Measure for Quantity:

Target Curr. for conversion (Single value, Optional) []

UoM for Qty conv. (Single value, Optional) []

Choose the plant:

Plant (Selection Option, Optional, Auth) []

BW File on

BW - IMEP - WP2 Variance Analysis

STEP 2

Control that the report BW = KE30:
 Total column P = D05
 Total column Q = E05
 Total column R = F05

STEP 3

List the products that generate the main variances

Total		
128581	FENTAMINE MADHT BULK(CN)	101,523 CNY
128201	FENTACARE DHT21 I 75 BULK	109,349 CNY
128428	FENTACARE EAPB BULK(CN)	145,125 CNY
128568	FENTAMINE DMAPA CRUDE BULK(CN)	170,968 CNY
128192	FENTACARE DHT21 E 75 BULK	201,829 CNY
124051	FENTAMINE DMA1270 BULK	204,609 CNY
128620	JAGUAR C 14 S BULK(CN)	224,074 CNY
128541	FENTAMINE DMA1270D BULK(CN)	246,764 CNY
128567	FENTAMINE DMAPA BULK(CN)	354,980 CNY
128278	INT NITRIL HT BULK(CN)	618,017 CNY
TOTAL		2,377,238 CNY

STEP 4

Explain the main variances

a. structure: Production version change / Raw material / Recycling / Others

How to read this variance ?

- Material 53789 TY A 218 V30 BLACK 34NG XXXX was produced with a different production version than the one used for the costing
- In the production version (B332) used for the costing, it is forecasted to produce one batch in 18,239 hours. But this material was produced in 17,90 h on an other production line.

It creates the following variance on process order :

Order	Mat.	Material description	Origin	Actual Qty	Tgt Qty	SCE	Item UM	FC Var.	DEP Var.	ProdVer	Pr.V.
2084855	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1133 AMO	17,900	0,000	H		0,00	376,83	B332	A413
	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1133 CNP	17,900	0,000	H		3 620,24	0,00	B332	A413
	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1133 MANHO	17,900	0,000	H		2 865,67	0,00	B332	A413
	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1141 AMO	0,000	18,239	H		0,00	385,40	B332	A413
	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1141 CNP	0,000	18,239	H		3 719,52	0,00	B332	A413
	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1141 MANHO	0,000	18,239	H		2 805,63	0,00	B332	A413
2084855				53,700	54,717	H		239,24	8,57		

	Actual hours	Standard hourly rate	Actual costs	Std hours	Standard hourly rate	Standard costs	Variances
MANHO	17,90	148,92	2 665,67	18,24	153,93	2 805,63	-139,96
CNP	17,90	202,25	3 620,24	18,24	203,93	3 719,52	-99,28
E05 FC ProcessO Var			6 285,91			6 525,15	-239,24
AMO	17,90	21,05	376,83	18,24	21,13	385,40	-8,57
F05 DEP ProcessO Var			376,83			385,40	-8,57

b. yield: RM consumption is higher or lower than std quantity

How to read this variance ?

- The actual time (96 h) to produce material 64712 PA 66 MOLTEN POLYMER is higher than the standard time (84,261h)
- It creates the following variance on process order :

Order	Mat.	Material description	Origin	Actual Qty	Tgt Qty	Item	FC Var.	DEP Var.	ProdVer	Pr.V.	
2092888	64712	PA 66 MOLTEN POLYMER	7822-1304 AMO	96,000	84,261	H	0,00	284,50	PC41	PC41	
	64712	PA 66 MOLTEN POLYMER	7822-1304 CNP	96,000	84,261	H	1 868,32	0,00	PC41	PC41	
	64712	PA 66 MOLTEN POLYMER	7822-1304 MANHO	96,000	84,261	H	497,75	0,00	PC41	PC41	
2092888				288,000	252,793	H		2 164,07	284,50		

	Actual hours	Standard hourly rate	Actual costs	Std hours	Standard hourly rate	Standard costs	Variances
MANHO	96,00	42,45	4 075,03	84,26	42,45	3 576,73	498,30
CNP	96,00	141,95	13 626,91	84,26	141,95	11 969,60	1 656,32
E05 FC ProcessO Var			17 701,94			15 537,32	2 164,62
AMO	96,00	22,55	2 164,84	84,26	22,55	1 900,12	264,72
F05 DEP ProcessO Var			2 164,84			1 900,12	264,72

c. purchased vs produced: material is purchased instead of produced or vice & versa

How to read this variance ?

- Material 63324 is supposed to be produced but it was purchased
- As it is purchased, the production cost = 100 % CP while in the costing the production cost is splitted into CP / CNP / AMO

Order	Mater	Material description	Origin	Origin Description	Actual Qty	Tgt Qt S...	Item	FC Var.	DEP Var.
2084538	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	63324	SB 27 AE 1 F (EX 27/A-00 MS) N	8 000	8 000	KG	2 863,94-	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	1050003	CARTON TOP 1121*1121*190	0	8,960-	PC	0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	1050009	CARTON BOTTOM FOR CRATE 1	0	8,960-	PC	0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	1050012	BELT REP FOR CARTON 1085X	0	8,960-	PC	0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	1050019	CARTON SIDE EXT 1101X1101X	0	8,960-	PC	0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	1050023	PE SACK 2000X3300 200µ	0	8,960-	PC	0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	1060594	WOOD PALLET CP8 1140X1140	0	8,960-	PC	0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	62575	SB 27 AE 1 F (ex 27/A-00 MS)	0	8 000-	KG	8 836,34	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E						0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	7822-1008 UELEC	ATY Z006/7822-1008/UELEC	0	0,256-	MWH	0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	7822-1180 AMO	ATY Z006/7822-1180/AMO	0,000	5,336-	H	0,00	59,65
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	7822-1180 CNP	ATY Z006/7822-1180/CNP	0,000	5,336-	H	155,15	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	7822-1180 MANHO	ATY Z006/7822-1180/MANHO	0,000	5,336-	H	0,34	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	SETLEMENT	SETLEMENT				0,00	0,00
2084538					0,000	16,008-	H	6 127,89	59,65

d. subcontractor: Material is produced by a subcontractor instead of an internal production

How to read this variance ?

- Same principle as the previous variance
- When a material is produced by a subcontractor instead of an internal production

e. others: to be commented

STEP 5

Fill in those information in « variance template » tab

	YTD	Comments	Action
D00 VC Variable Cost			
Others (D01+D55+D60+D70+D80)			
Std VC + Others			
1.Perf variance (D05)			
a. structure			
b. yield			
c. purchased vs produced			
d. subcontractor			
e. others			
2.Variance / CC (D45)			
a. utilities			
b. subcontractor			
c. others			
3.Revaluation (D50+D52)			
4.Purchase variance (D47)			
VC on MP Sales			

STEP 6

When there are recurring performance variances, they can be listed in the sheet "Perf. analysis"

Performance variance analysis

a1. Structure: Recurring cases of production line change	Please describe for your site
a2. Structure: Recurring cases of switch between Raw material / Recycling	Please describe for your site
b. Yield: Productivity variance	Standard analysis based on ZWPP40A
c. Purchased vs produced: Material purchased instead of produced	Please describe for your site
d. Subcontractor variance	Please describe for your site
e. Others	Please describe for your site

STEP 1

Use the transaction **KE30** and choose the report **ZZZ-SOLV01**

Run Profitability Report: Initial Screen

Report	Description
Report	
ZZZ-IFRS00	IFRS Periods
ZZZ-IFRS01	Per operation type
ZZZ-IFRS02	Variance Others
ZZZ-IFRS03	Quarter/Year
ZZZ-IFRS04	Month/Year
ZZZ-IFRS05	Do not use anymore
ZZZ-IFRS07	P&L Production variance New
ZZZ-SOLAUD	L2015 - Audit
ZZZ-SOLV00	IFRS Periods/Year
ZZZ-SOLV01	Per operation type
ZZZ-SOLV04	Month/Year
ZZZ-SOLVFC	L2015 - Income Statement
ZZZ-SOLVFCMT	L2015 - Income Statement / M

Enter

1. the reporting currency = 10
2. the period
3. the company code
4. the plant code
5. the IECRA (when applicable)
6. select : "Classic drilldown report"

Selection: Per operation type

Attributes

Report selections

Reporting Currency: 10
 Fiscal year: 2015
 From period: 10
 To period: 10
 Company Code: 6526
 Plant: 8160 to
 Customer:
 Product:
 Division:
 Distr. Channel:
 Trading Partner:
 Enterprise: to
 Product line 00:
 IECRA: to
 From Profit Center:
 To Profit Center:

Output type

Graphical report output
 Classic drilldown report
 Object list (more than one lead column)

STEP 2

To have the detail of the value field D45 VC CC Variance => click on the amount, right click and select "Line items" or click F9

222-30LV01 6526 Rhodia Feixiang Spec 26.03.2013

Per operation type 2013 1

Company Code 6526 Rhodia Feixiang Spec

Navigation

Customer:
 Product:
 Division:
 Distr. Channel:

Pal. Lines	SD	FI	om	Order	tl	Cost Center				
Total standard VC	84,558,871.08			0.00	0.00				4,012.85	84,562,883.93
D01 VC Duty VAT	0.00			0.00	0.00				0.00	0.00
D05 VC Processed Vat	0.00			0.00	2,483,315.84				0.00	2,483,315.84
D45 VC CC Variance	0.00			1,639.66					927,363.18	929,001.84
D47 CP Eo/T030	0.00			1,007,399.41					0.00	1,007,399.41
D50 VC PC Inval. Vat	0.00			13,940,406.09					0.00	13,940,406.09
D52 CP Rev.CCR.T030	0.00			10,658,044.14					0.00	10,658,044.14
D55 VC Free 1	0.00			0.00	0.00				0.00	0.00
D60 VC Free 2	0.00			0.00	0.00				0.00	0.00
D70 Neutral.VC/marg	0.00			0.00	0.00				0.00	0.00
D80 AC margin	0.00			0.00	0.00				0.00	0.00
VC Variance	0.00			2,273,323.87					927,363.18	1,137,355.15
VC on MP Sales	84,558,871.08			2,273,323.87					927,363.18	85,700,239.08

Adapt report width Enter
 Help F1
 Choose F2
 Back F3
 Possible Entries F4
 Report parameters F5
 2D graphic column F7
 3D graphic F8
 Line Items F9
 Cancel F12
 Exit Shift+F3
 Customer Shift+F4

STEP 3

Use the lay out /D45 CC VAR to have the variance by cost center

Display Actual Line Items: List

Choose layout: All

Layout setting: All

Layout	Layout description
/D45 CC VAR	D45 CC variance analysis
/D47/G25	Inss D47 and G25 G857
/DIPH SG&A	
/EUI	EUI
/EC DEP	
/EC DEPPERIO	Period fixed cost and depreciation
/FIPA	All FIPA lines
/GMDATA	Data por Gross Margin
/GOLDEN TAX	golden tax

Currency	Sender cost center	D45 VC CC Variance
CNY	6526-9201	2,39-
CNY	8160-1050	578 119,71
CNY	8160-1051	282 321,47
CNY	8160-1052	9 204,15-
CNY	8160-1053	127 524,10
CNY	8160-1054	7 515,07-
CNY	8160-1055	441 620,78-
CNY	8160-1056	10 999,99
CNY	8160-7000	28 483,77
CNY	8160-7008	466 330,78
CNY	8160-7040	74 889,90
CNY		1 110 327,33

STEP 4

To have the detail of the cost centers, you can use the transaction S_ALR_87013611

Enter :

1. the controlling area
2. the period
3. the list of cost centers you want to analyse

Cost Centers: Actual/Plan/Variance: Selection

Data Source...

Selection values

Controlling Area	2026	1
Fiscal Year	2015	
From Period	10	2
To Period	10	
Plan Version	0	

Selection groups

Cost Center Group:

Or value(s): 8160-1050 to 3

Cost Element Group:

Or value(s): to

STEP 5

Double click on the amount you want to analyse

Cost Centers: Actual/Plan/Variance Date: 25.11.2015 Page: 2 / 2

Column: 1 / 2

Cost Center/Group: 8160-7000 Purchase Costs Var

Person responsible: 50014824

Reporting period: 10 to 10 2015

Cost Elements	Act. Costs	Plan Costs	Var. (Abs.)	Var. (%)
98150890 VC FREIGHT ON RM	28 483,77		28 483,77	
* Debit	28 483,77		28 483,77	
99429900 PA-AS CP	28 483,77-		28 483,77-	
* Credit	28 483,77-		28 483,77-	
** Over/Underabsorption				

STEP 6

Fill you the variance template with your analysis

	YTD	Comments	Action
D00 VC Variable Cost			
Others (D01+D55+D60+D70+D80)			
Std VC + Others			
1.Perf variance (D05)			
a. structure			
b. yield			
c. purchased vs produced			
d. subcontractor			
e. others			
2.Variance / CC (D45)			
a. utilities			
b. subcontractor			
c. others			
3.Revaluation (D50+D52)			
4.Purchase variance (D47)			
VC on MP Sales			

STEP 1

Use the transaction **KE30** and choose the report **ZZZ-SOLV01**

Run Profitability Report: Initial Screen

Report	Description
Report	
▸ ZZZ-IFRS00	IFRS Periods
▸ ZZZ-IFRS01	Per operation type
▸ ZZZ-IFRS02	Variance Others
▸ ZZZ-IFRS03	Quarter/Year
▸ ZZZ-IFRS04	Month/Year
▸ ZZZ-IFRS05	Do not use anymore
▸ ZZZ-IFRS07	P&L Production variance New
▸ ZZZ-SOLAUD	L2015 - Audit
▸ ZZZ-SOLV00	IFRS Periods/Year
▸ ZZZ-SOLV01	Per operation type
▸ ZZZ-SOLV04	Month/Year
▸ ZZZ-SOLVFC	L2015 - Income Statement
▸ ZZZ-SOLVFCMT	L2015 - Income Statement / M

Enter

1. the reporting currency = 10
2. the period
3. the company code
4. the plant code
5. the IECRA (when applicable)
6. select : "Classic drilldown report"

Selection: Per operation type

Attributes

Report selections

Reporting Currency: 1 10
 Fiscal year: 2015
 From period: 10 2
 To period: 10
 Company Code: 3 6526
 Plant: 8160 4 to []
 Customer: []
 Product: []
 Division: []
 Distr. Channel: []
 Trading Partner: []
 Enterprise: [] to []
 Product line 00: []
 Iecra: [] to []
 From Profit Center: []
 To Profit Center: []

Output type

Graphical report output
 Classic drilldown report 6
 Object list (more than one lead column)

STEP 2

To have the detail of the value field D47 Ec/T030 => click on the amount, right click and select "Line items" or click F9

222-SOLV01 6526 Rhodia Feixiang Spec 26.03.2013

Per operation type 2 1

Company Code 6526 Rhodia Feixiang Spec

Navigation: Division, Product, Division, Distr. Channel

Adapt report width Enter
 Help F1
 Choose F2
 Back F3
 Possible Entries F4
 Report parameters F5
 3D graphic column F7
 3D graphic F8
 Line items F9
 Save/Definition Ctrl+S
 Cancel F12
 Exit Shift+F4

Pub Lines	SD	FI	on Order	Cost Center				
Total standard VC	84,558,871.08	0.00	0.00	0.00	0.00	4,912.85	84,562,883.93	
D01 VC Busy Var	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
D05 VC Processo Var	0.00	0.00	2,483,315.84	0.00	0.00	0.00	2,483,315.84	
D45 VC CC Variance	0.00	1,438.66	0.00	927,363.18	0.00	0.00	929,501.84	
D47 CP Ec/T030	0.00	1,007,389.41	0.00	0.00	0.00	0.00	1,007,389.41	
D80 VC PC Reval. Var	0.00	13,840,406.08	0.00	0.00	0.00	0.00	13,840,406.08	
D62 CP Rev.CCR T030	0.00	10,658,044.14	0.00	0.00	0.00	0.00	10,658,044.14	
D55 VC Free 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
D60 VC Free 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
D70 Neutral.VC/marg	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
D50 Ac margin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
VC Variance	0.00	2,273,323.87	2,483,315.84	927,363.18	0.00	0.00	1,137,356.15	
VC on MP Sales	84,558,871.08	2,273,323.87	2,483,315.84	927,363.18	0.00	4,912.85	85,700,239.08	

STEP 3

Use the lay out /D47 PPV to have the variance by material code

Display Actual Line Items: List

Save layout

Save as... Save with

Layout: Layout description

/D47-CP-T030 /D47-CP-Parameter-attributes
 /D47 PPV /D47 Purchase price variance
 /D47PCS /D47 and G25-6657

/DPH SGR4
 /F01 F01
 /EC DEP
 /EC DEPPERIO Period fixed cost and depreciation
 /FIPA All FIPA lines

Product	D47 CP Ec/T030
128730	118,48
128738	8 958,14-
128746	139 256,44
128747	160 507,75
128750	8 030,52
128751	52 574,80
128760	49 182,45
128763	84 364,24
128764	43 254,41-
128769	655,67
128772	0,18
128773	20 245,17

STEP 4

Explain the main variances

Display the standard costing of the material with CK13N.

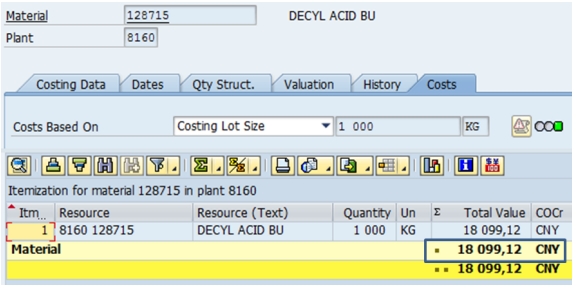
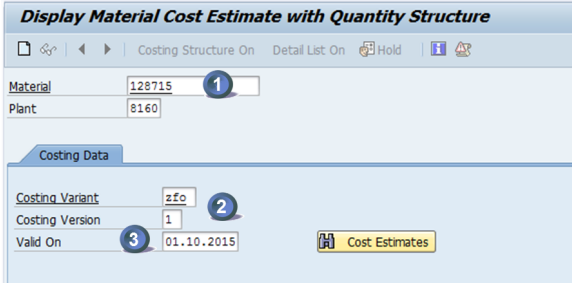
Enter :

1. The material & plant code
2. The costing variant
3. The validity date

Enter ↵

The standard cost of the material code 128715 is

18 099,12 CNY / 1 000 kg

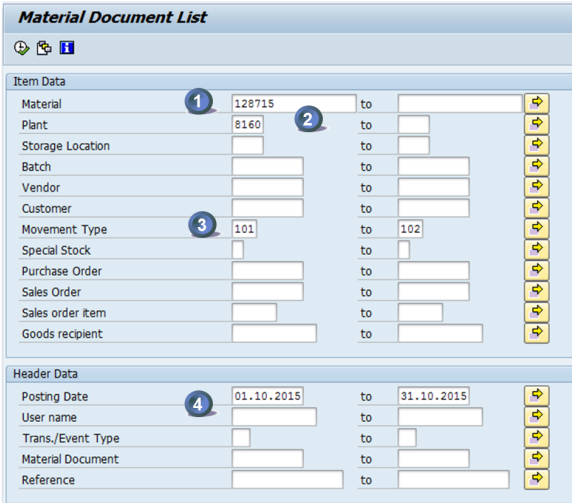


STEP 5

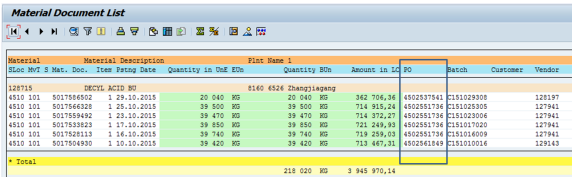
Display the actual purchase price of the same material with the transaction MB51.

Enter:

1. the material code
2. the plant code
3. the movement type = **101** to **102**
4. posting date = 1 month

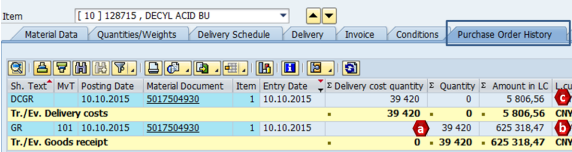


The list of purchase orders to be analysed is displayed



STEP 6

Display a purchase order to calculate the purchase price variance



a - Quantity purchased

b - Purchase price

c - Delivery costs

d - TOTAL costs = b + c

e - Actual unit price = d / a

f - Standard cost (from CK13N)

h - Purchase price var = (f - e) / a

Purchase orders	4502561849	
Purch qty	39.420,00	KG a
Purchase price	625.318,47	CNY b
Delivery costs	5.806,56	CNY c
TOTAL costs	631.125,03	CNY
Actual unit price	16.010,27	CNY / Ton
Standard cost	18.099,12	CNY / Ton
Purchase price var	82.342,28	CNY

Each month, the inventory is revaluated with the new standard cost.

Revaluation = [Standard cost (M) – Standard cost (M-1) x Quantity 01/01/M (00h00)

The variance is due to a more or less efficient use of the time available to carry out the actual production. It compares the actual time taken to carry out an activity with the standard time allowed and values the difference at the standard.

The analysis is performed with the report ZWPP40A

Each month, the inventory is revaluated with the new standard cost. Revaluation = [Standard cost (M) – Standard cost (M-1) x Quantity 01/01/M (00h00)

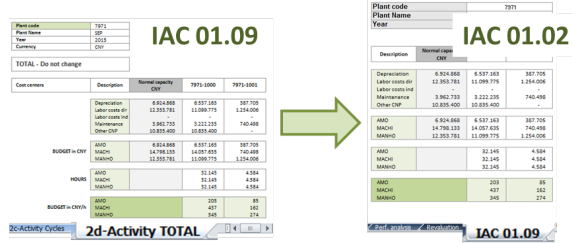
There is a revaluation of fixed costs when:

- there is a modification of the production process
- in January with the new standard hourly rate

STEP 1

Once a year, when the control IAC 01.09 is completed and uploaded in WP2.

- Copy the result of the sheet "2d-Activity TOTAL" and paste the result in the tab "IAC 01.09"



STEP 2

Update the sheet "CC variance" and enter:

- the list of production cost centers
- the column "normal capacity (year)"
- the column "Budget (month)" - usually it is equal to the column "Normal capacity (month)"
- the column "standard capacity (h) (year)"

		Normal capacity CNY		7971-1000	7971-1001
BUDGET in CNY		AMO	6.924.868	6.537.163	387.705
		MACHI	14.950.233	14.057.635	740.498
		MANHO	12.53.781	11.099.775	1.254.006
HOURS		AMO		32.145	4.584
		MACHI		32.145	4.584
		MANHO		32.145	4.584

	Code	Description	E01 FC Period	Normal capacity (year)	Normal capacity (month)	Budget (month)	Actual hours	Standard capacity (h) (year)	Standard capacity (h) (month)
CNP	7971-1000	Compounding		6.057.835	1.171.470	1.171.470	0	32.145	2.679
	7971-1001	Packaging		740.498	61.708	61.708	0	4.584	382
	TOTAL	MACHI	0	14.798.133	1.233.178	1.233.178	0	37.729	3.061
AMO	7971-1000	Compounding		11.099.775	924.981	924.981	0	32.145	2.679
	7971-1001	Packaging		1.254.006	104.500	104.500	0	4.584	382
	TOTAL	MANHO	0	12.353.781	1.029.482	1.029.482	0	36.729	3.061
TOTAL	TOTAL CNP	0	27.851.914	2.262.659	2.262.659	0	74.858	6.122	

	Code	Description	D30 DE period	Normal capacity (year)	Normal capacity (month)	Budget (month)	Actual hours	Standard capacity (h) (year)	Standard capacity (h) (month)
AMO	7971-1000	Compounding		6.537.163	544.764	544.764	0	32.145	2.679
	7971-1001	Packaging		387.705	32.309	32.309	0	4.584	382
	TOTAL	AMO	0	6.924.868	577.072	577.072	0	36.729	3.061
TOTAL	TOTAL AMO	0	6.924.868	577.072	577.072	0	36.729	3.061	

STEP 3

Each month, you have to update the actual costs & hours.

The price variance & the absorption variance will be automatically calculated

Cost centers	EBI FC period	Normal capacity (year)	Normal capacity (month)	Budget (month)	Actual hours	Standard capacity (H) (year)	Standard capacity (H) (month)	a price variance	b absorption variance	EBI + EB Total CC	EBI FC absorption
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
9999-1000 Prod.CC.1											
9999-1000 Prod.CC.2											
9999-1000 Prod.CC.3											
9999-1000 Prod.CC.4											
9999-1000 Prod.CC.5											
9999-1000 Prod.CC.6											
9999-1000 Prod.CC.7											
TOTAL	MACH										

CO-PA	IAC 01.09	=	Budget	Actual hours	IAC 01.09	=	=	-[(5)-(7)] x (3)/(7)	=	CO-PA
	(2) / 12				(6) / 12			+(4)-[3]	(8) + (9)	

STEP 4

For the monthly update use the transaction S_ALR_87013611

Enter

1. the controlling area
2. the period
3. the group of production cost centers

Cost Centers: Actual/Plan/Variance: Selection

Data Source...

Selection values

Controlling Area: 2026 **1**

Fiscal Year: 2015

From Period: 1 **2**

To Period: 1

Plan Version: 0

Selection groups

Cost Center Group: 7971-1 **3**

Or value(s) to

Cost Element Group

Or value(s) to

STEP 5

1. Production cost centers
2. Actual fixed costs
3. Plan costs from IAC 01.09 (local currency)
4. Actual hour
5. Normal capacity from IAC 01.09 (h)

Variation: Cost Center

7971-1 Solvay Shanghai - Direct Production

7971-1000 Compounding **1**

7971-1001 Packing

Cost Center/Group: 7971-1000 Compounding **2**

Person responsible: 50001634 **3**

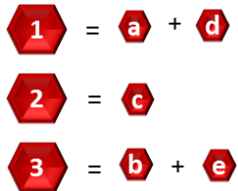
Reporting period: 1 to 1 2015

Cost Elements	Act. Costs	Plan Costs
99429910 PA-AS CNP	193 294,41	
99429920 PA-AS AMO	73 400,29	
99430020 Direct Labour	801 937,23	924 980,41
99430120 Dir Fxd Ohd/H (CN	1 015 636,63	1 171 468,27
99438000 Depreciation	472 298,16	841 763,89
* Credit	2 556 566,72	2 641 212,67
** Over/Underabsorption		1,74 4

Activity Types	Act. Acty	Plan Acty
AMO Direct Depreciation	2 322,42 H	2 678,75 H
MACHI DIR FIX O/H (CNP) /h	2 322,42 H	2 678,75 H
MANHO Direct Labour	2 322,42 H	2 678,75 H

STEP 6

Report the actual costs of each cost center per activity



Cost Center/Group: 7971-1000

Person responsible: 50001634

Reporting period: 1

Cost Elements	Act. Costs
99429910 PA-AS CNP	a 193 294,41
99429920 PA-AS AMO	b 73 400,29
99430020 Direct Labour	c 801 937,23
99430120 Dir Fxd Ohd/H (G	d 1 015 636,63
99438000 Depreciation	e 472 298,16
* Credit	2 556 566,72
** Over/Underabsorption	

Code	Description	EBI FC Period
7971-1000	Compounding	1 1208,931
7971-1001	Packaging	
TOTAL MACH		1208,931
7971-1000	Compounding	2 801,937
7971-1001	Packaging	
TOTAL MANHO		801,937
TOTAL CNP		2.090,868

Code	Description	D90 DE period
7971-1000	Compounding	3 545,698
7971-1001	Packaging	
TOTAL AMO		545,698
TOTAL AMO		545,698

Report the actual hours of each cost center per activity

Cost Center/Group: 7971-1000

Person responsible: 50001634

Reporting period: 1

Activity Types	Act. Acty
AMO Direct Depreciation	a 2 322,42 H
MACHI DIR FIX O/H (CNP) /h	b 2 322,42 H
MANHO Direct Labour	c 2 322,42 H

Code	Description	Actual hours
7971-1000	Compounding	b 2.322
7971-1001	Packaging	
TOTAL MACH		2.322
7971-1000	Compounding	c 2.322
7971-1001	Packaging	
TOTAL MANHO		2.322
TOTAL CNP		

Code	Description	Actual hours
7971-1000	Compounding	a 2.322
7971-1001	Packaging	0
TOTAL AMO		2.322
TOTAL AMO		

STEP 7

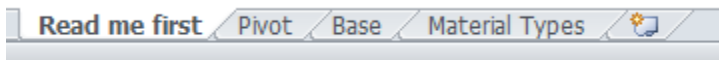
Once the file is completed, the price & absorption variance can be reported in the variance analysis template

	Code	Description	a. price variance	b. absorption variance	E01 + E90 Total CC variance
CNP	7971-1000	Compounding	37.461	155.834	193.295
	7971-1001	Packaging	-146.790	2.940	-143.850
	TOTAL	MACRI	-109.327	158.762	49.445
	TOTAL	MACRI	-129.844	129.844	0
AMO	7971-1001	Packaging	4.892	4.890	0
	TOTAL	MANHO	-12.036	12.037	2
	TOTAL	CNP	-237.373	266.819	49.446
	TOTAL	AMO	4.272	74.010	78.282

January	
E00 FC Fixed Costs	2.025.287
4.CC variance (E01-E90)	49.446
a. price variance	-237.373
b. absorption variance	266.819
FC on production	2.074.733
F00 DEP Depreciation	581.344
4.CC variance (D90-F90)	78.282
a. price variance	4.272
b. absorption variance	74.010
DEP on production	659.627

Download the file [IAC 01.02 template PF2.xlsx](#)

There are 4 sheets in the file :



Overview of the 1st sheet: Read me first

A	B	C	D	E	F	G	H	I	J
---	---	---	---	---	---	---	---	---	---

IAC.01.02 - Monthly variance analysis

This template concerns the IAC 03.07. The objective is to justify production costs variances and

1- Pivot

- Update the pivot table after updating the tab named "base"

2- Base

- Copy paste in this tab the data you have extracted from SAP (transaction ZM_MAT_VAL_COMP)

3- Material Types

- In this tab, you will find a recall of material types being extracted

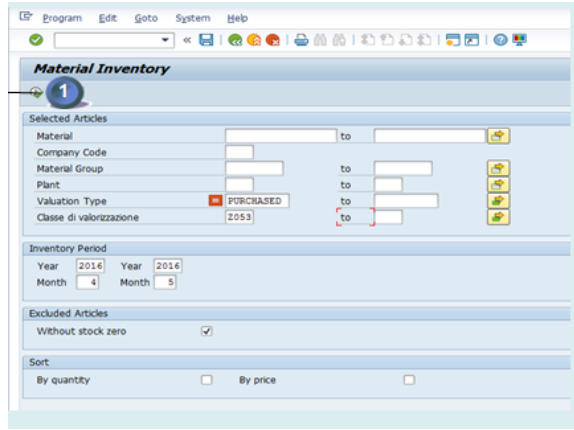


Overview of the 2nd sheet: Base

	A	B	C	D	E	F
	Plant	Material	Description	Base Unit of Measure	Material Group	Description
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						

Overview of the 3rd sheet: Pivot

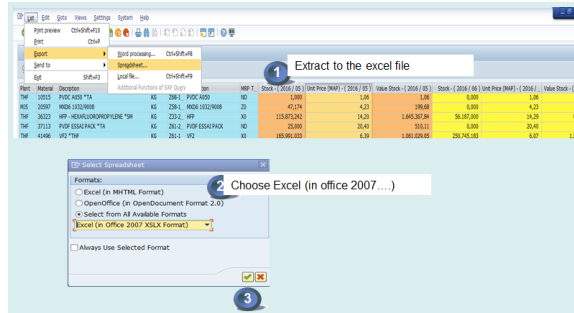
i It may result in a long run time.



STEP 4

Download the file to excel

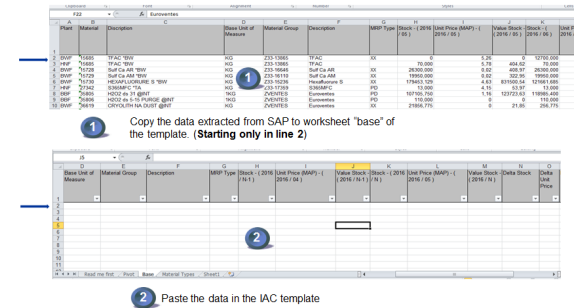
1. Extract the file through "export -> Spreadsheet"
2. Choose Excel (in office 2007...)
3. Execute



STEP 5

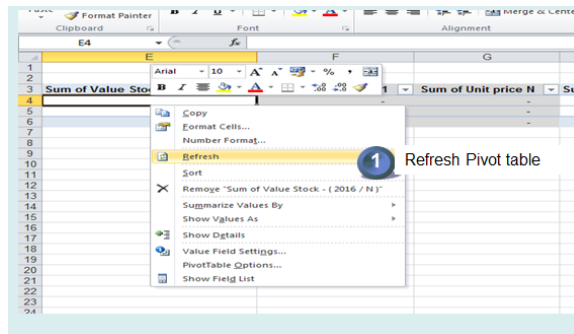
Update the template with the data retrieved in **STEP 4**

1. Open excel file created in **STEP 4** and copy all data starting "line 2"
2. Past the data in the template of IAC 01.02 PF2



STEP 6

The Pivot table in the template is refreshed



STEP 7

Comment all the materials lines marked as "To be validated"

Material	Sum of Value Stock	Sum of Value Stock - (2016 / N3)	Sum of Stock	Sum of Stock - (2016 / N3)	Sum of Unit price	Sum of Unit price - (2016 / N3)	Value Stock (Material)	Value Stock (Material) - (2016 / N3)	Value Stock (Material) - (2016 / N3) - (2016 / N3)	Comments
1800	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1801	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1802	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1803	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1804	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1805	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1806	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1807	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1808	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1809	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1810	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1811	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1812	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1813	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1814	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1815	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1816	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1817	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1818	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1819	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1820	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1821	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1822	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1823	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1824	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1825	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1826	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1827	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1828	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1829	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1830	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1831	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1832	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1833	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1834	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1835	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1836	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1837	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1838	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1839	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated
1840	15148.20	15148.20	15148.20	15148.20	1.00	1.00	15148.20	15148.20	0.00	To be validated

