

# 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 :

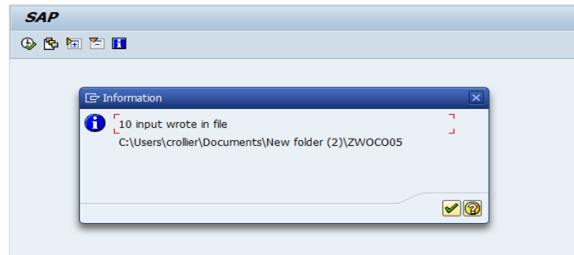
Path and file name to create: C:\Users\croller\Documents\New folder (2)\ZWOCO050

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

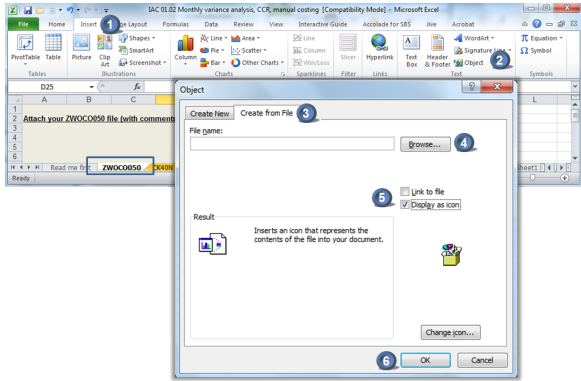
This material is a waste, that's the reason why it has a commercial price. The reason code that corresponds to this modification is the first one : 1-Co-product /Sold waste/Recycled material.

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

**STEP 8**

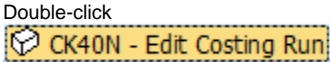
Insert the file ZWOCO050 in the file IAC 01.02 of the month

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



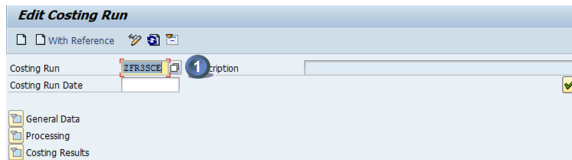
**STEP 1**

Start the transaction using the menu path or transaction code CK40N



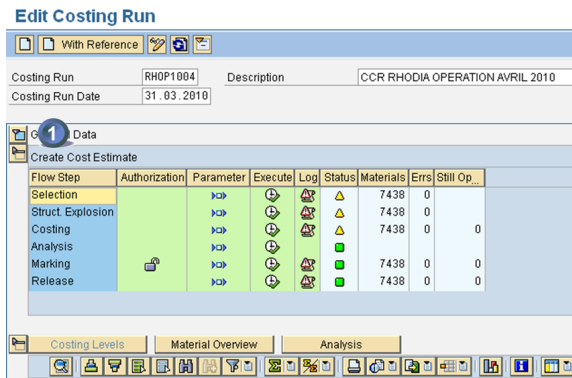
**STEP 2**

1. enter the costing run of the month and



**STEP 3**

1. Expand



**STEP 4**




**i** All error messages must be cleared

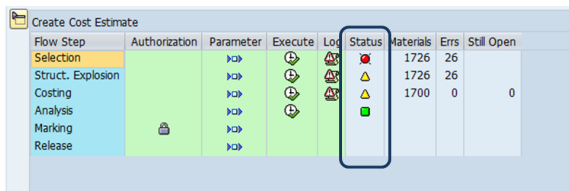
When there is a warning message, it often happens that there is a mistake in the costing. So even if it is not compulsory, it is recommended to check the warning messages and try to correct it.

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.

**STEP 1**


WP1 + PF1

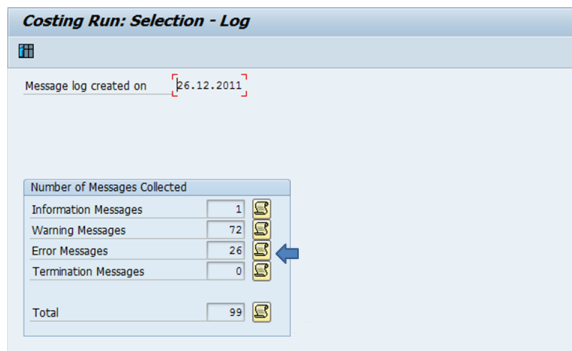
When there are error  or warning  messages, you must click on  to analyse and clear them



**STEP 2**

WP1 + PF1

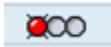
Click on  to have the list of messages





**STEP 3**

**WP1 + PF1**

1 - Type of message

 **E** Error messages, must be cleared

 **W** Warning messages, must be analysed and cleared as much as possible

 **I** Information messages

2 - Message code

3 - Plant code

4 - Material code

5 - Message description

**Costing Run: Selection - Log**

Log created on 26.12.2011

Excep...	M...	M...	Plant	Material	Σ	A...	Message Text
	W	128	7811	32787	1	CK	Material 32787 in plant 7811 has no accounting data
	W			77069	1	CK	Material 77069 in plant 7811 has no accounting data
	W			115117	1	CK	Material 115117 in plant 7811 has no accounting data
	W		7818	49739	1	CK	Material 49739 in plant 7818 has no accounting data
	W		7819	110142	1	CK	Material 110142 in plant 7819 has no accounting data
	I	172	7787	1615996	1	CK	Material 1615996 in plant 7787: No cost est. exists -> ra...
	E	310	7714	68858	1	CK	Material 68858 is marked for deletion
	E			19398	1	CK	Material 19398 is marked for deletion
	E			40928	1	CK	Material 40928 is marked for deletion
	E			50775	1	CK	Material 50775 is marked for deletion
	E			66785	1	CK	Material 66785 is marked for deletion
	E			101132	1	CK	Material 101132 is marked for deletion
	E			101628	1	CK	Material 101628 is marked for deletion
	E		7779	66785	1	CK	Material 66785 is marked for deletion

**STEP 4**

**WP1 + PF1**

You can double-click on a message to have a more detailed description of the issue

**Material 68858 is marked for deletion**

Message no. CK310

**Diagnosis**

Material 68858 was flagged for deletion internally. To delete this deletion flag, you have to change the indicator in the material master record.  
[Change material master record](#)



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

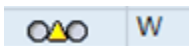
CK468 - No price could be determined for subcontracting

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

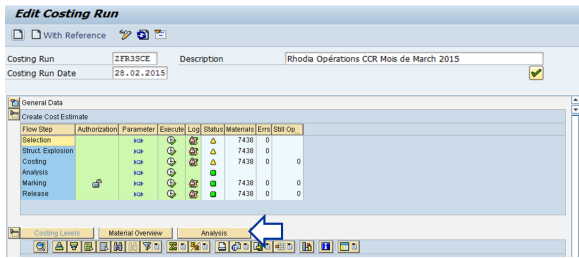
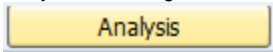
CK862 - Material XXX in plant XXX does not contain any segment for in-house production



- 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

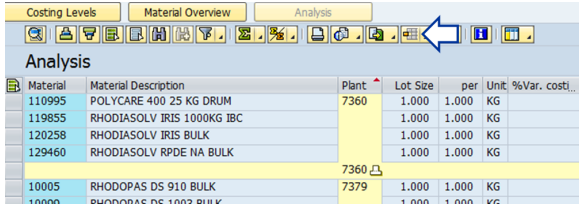
**STEP 5**

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



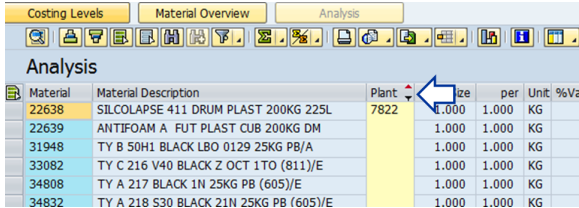
**STEP 6**

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



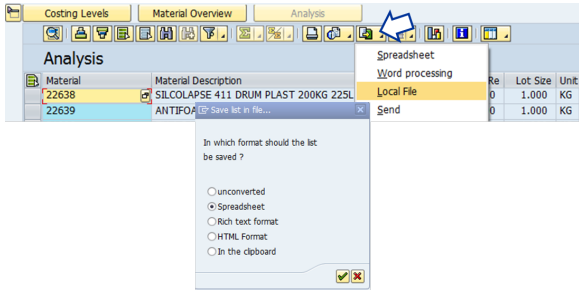
**STEP 7**

Filter the plant you are responsible for



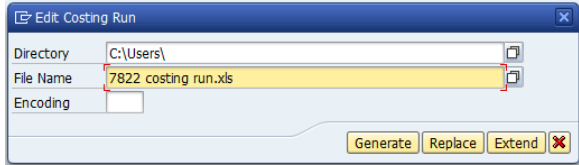
**STEP 8**

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	Plant	Lot Size	per	BUin	%Var costing/M	Anticip reval	TotalStock	Val MatM	Costing Re	Var costing/M
60444	TY A 250F NOIR 21N 25KG SP (655)E	7822	1000	1000	KG	18.23		0	1 990.48	2 353.40	362.92
60447	TY A 250F NOIR 21N XXXX	7822	1000	1000	KG	-0.99		0	1 941.18	1 922.04	-19.14
60541	MM 858 C RIVET SAC 25 KG	7822	1000	1000	KG	-2.83	-36.34	167	7 685.65	7 468.01	-217.65
60701	TY A 250F NATUREL 25KG SP (655)E	7822	1000	1000	KG	-0.97	-128.04	6 900	2 029.13	2 009.43	-19.7
60858	MM 850 C CANULE SAC 25 KG	7822	1000	1000	KG	-3.54	-76.13	428.2	5 019.53	4 841.73	-177.8
61075	TY SX 11 BL NATUREL 25KG SP (655)E	7822	1000	1000	KG			0	2 360.00	2 360.00	0
61079	TY SX 10 BL NATUREL OCT 1 TO CP8 (811)E	7822	1000	1000	KG			9 193.40	2 699.26	2 699.26	0
61118	CAPROLACTAME 60% VSAC	7822	1000	1000	KG			14 693.20	795.75	795.75	0
64151	MM 8329 C CALECHE SAC 25 KG	7822	1000	1000	KG	-33.65	31.69	0	5 157.50	3 422.12	-1 735.38
64158	MM 839 C PRISON SAC 25 KG	7822	1000	1000	KG	10.73		61	4 826.89	5 348.46	519.57
64235	BASE DE NIGROSINE/SOLVANT NOIR 7 FUT	7822	1000	1000	KG			488 737	6 642.91	8 083.94	1 441.03
64248	OXYDE ZINC QUALITE HERSE 365/5 25KG SAC	7822	1000	1000	KG	112.4		65 624	2 159.92	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

Material	Material description	Plant	Lot Size	per	BUin	%Var costing/M	Anticip reval	TotalStock	Val MatM	Costing Re	Var costing/M
60444	TY A 250F NOIR 21N 25KG SP (655)E	7822	1000	1000	KG	18.23	> 10 %	0	1 990.48	2 353.40	362.92
60447	TY A 250F NOIR 21N XXXX	7822	1000	1000	KG	-0.99		0	1 941.18	1 922.04	-19.14
60541	MM 848 B C RIVET SAC 25 KG	7822	1000	1000	KG	-2.83	-36.34	167	7 685.65	7 468.01	-217.65
60701	TY A 250F NATUREL 25KG SP (655)E	7822	1000	1000	KG	-0.97	-128.04	6 900	2 029.13	2 009.43	-19.7
60858	MM 850 C CANULE SAC 25 KG	7822	1000	1000	KG	-3.54	-76.13	428.2	5 019.53	4 841.73	-177.8
61075	TY SX 11 BL NATUREL 25KG SP (655)E	7822	1000	1000	KG			0	2 360.00	2 360.00	0
61079	TY SX 10 BL NATUREL OCT 1 TO CP8 (811)E	7822	1000	1000	KG			9 193.40	2 699.26	2 699.26	0
61118	CAPROLACTAME 60% VSAC	7822	1000	1000	KG			14 693.20	795.75	795.75	0
64151	MM 8329 C CALECHE SAC 25 KG	7822	1000	1000	KG	-33.65		0	5 157.50	3 422.12	-1 735.38
64158	MM 839 C PRISON SAC 25 KG	7822	1000	1000	KG	10.73	> 10 %	61	4 826.89	5 348.46	519.57
64235	BASE DE NIGROSINE/SOLVANT NOIR 7 FUT	7822	1000	1000	KG			488 737	6 642.91	8 083.94	1 441.03
64248	OXYDE ZINC QUALITE HERSE 365/5 25KG SAC	7822	1000	1000	KG	112.4		65 624	2 159.92	4 587.65	2 427.73

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

STEP 1

Ex : 64235 BASE DE NIGROSINE /SOLVANT NOIR 7 FUT

The MAP increased from 6 643 € to 8 083 €

- We have to validate the MAP (Moving Average Price) by checking the purchase orders of the month.
- It can also help to check the purchase variance of this material (KE30) to define where does the increase come from.

MAP end M-1	MAP end M
6 643 €	8 083 €

+ 1 441 €  
+ 21,69 %

STEP 2

Display purchase orders with the transaction ME2M

Enter

1. the material code & the plant
2. the period

Purchasing Documents for Material

Material 64235 to [ ]

Plant 7822 to [ ]

Purchasing organization [ ] to [ ]

Scope of list BEST

Selection parameters [ ] to [ ]

Document type [ ] to [ ]

Purchasing group [ ] to [ ]

Item category [ ] to [ ]

Account assignment category [ ] to [ ]

Delivery date 01.03.2016 to 31.03.2016

**STEP 3**

There is one purchase order to check.

=> Double-click on it

PO	Type	Vendor	Name	PGp	Order	Date
Item	Material		Short Text		Mat. Group	
D I A	Plnt SLoc		Order Qty	Un	Net Price	Curr. per Un
4501142	NB	53552	IMCD FRANCE SAS	FKK	17.03.2010	
0001	64235		BASE DE NIGROSINE/SOLVANT NOIR 7 FUT	0451		
	7822	FR59				
	Still to be delivered		80 KG		16,55 EUR	1 KG
	Still to be invoiced		0 KG		0,00 EUR	0,00 %
00020	64235		BASE DE NIGROSINE/SOLVANT NOIR 7 FUT	0451		
	7822	FR59				
	Still to be delivered		20 KG		16,55 EUR	1 KG
	Still to be invoiced		0 KG		0,00 EUR	0,00 %

In march, the purchase price is 16,55 € / KG

**Standard PO 4501142662 Created by Chan-Moly OEUR**

Document Overview On | Print Preview | Messages | Personal Setting

Standard PO: 4501142662 | Vendor: 53552 IMCD FRANCE SAS | Doc. date: 17.03.2010

Item	Material	Short Text	PO Quantity	Deliv. Date	Net Price	Cur	Per	Mat. Group
10	64235	BASE DE NIGROSINE/SO.	80 KG	23.03.2010	16,55 EUR	1		KG CHEM PROD_ZFR
20	64235	BASE DE NIGROSINE/SO.	20 KG	06.04.2010	16,55 EUR	1		KG CHEM PROD_ZFR

It corresponds to the price invoiced

= 1 324 € / 80 kg

= 16,55 € / kg

Item: [10] 64235, BASE DE NIGROSINE/SOLVANT

Sh. Text	MvT	Posting Date	Material Document	Item	Entry Date	Quantity	Time of Entry	Reference	Amount	Cry
GR		101 22.03.2010	S007814821	1	22.03.2010	80	13:30:44	111558	1 324,00	EUR
Tr./Ev. Goods receipt						80			1 324,00	EUR
IR-L		25.03.2010	S106826979	1	25.03.2010	80	10:24:22	111558	1 324,00	EUR
Tr./Ev. Invoice receipt						80			1 324,00	EUR

At the end of M-1, the MAP was 6,64 € / kg. As the purchase price of M is 16,55 € / kg, it is normal that the MAP increases in M.

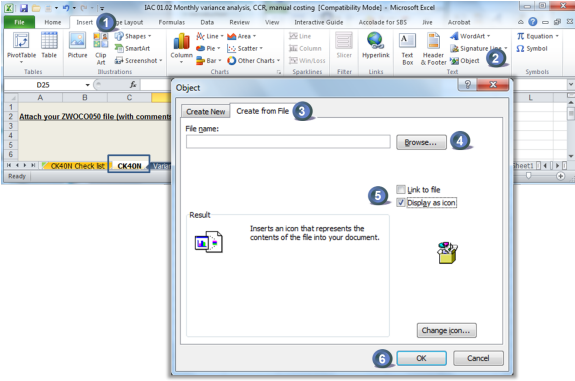
**i** If there is a mistake in the calculation of the new MAP due to an error in the purchase order, invoice price etc:

- Ask to correct the purchase order,
- If the MAP is still not correct => use the field Commercial 1 in view accounting 2 to correct it manually,
- Prepare a documentation for control IAC 01.02

**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

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			
1b	Warning messages are analyzed (yellow triangles)	Yes			
2	Excel analysis : all variances above threshold are analyzed *	Yes			
3	If applicable, valid legal entity integrated FIFO is used	N/A			
4	Control evidences are posted in the IAC eroom				
4a	Excel file with variance analysis & comments	Yes			
4b	Check-list	Yes			



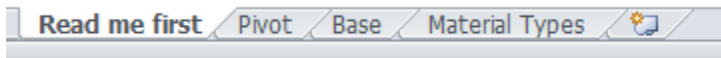
## Customer related attribute requirements

Target model dimension	Requirements	Description	Comment	Source in transparency	Technical name in transparency	SF source	Comment about SF
Customer	Customer ID	In SF known as account. An account can be sold-to or ship-to					
Customer	Parent ID	=Sold to ID					
Customer	Ship to ID	SAP code for customer to whom Solvay is shipping the products		QVSBS_BW_QRY_CPCOPA03_0001 QV_BW_QRY_MVSDSO61_0001 QV_BW_QRY_CPCOPC07_0001	[C_SHIPID] Ship_to_party  Key_[C_SHIPID]. [2C_SHIPID]	The attributes in the CORE in the table ACCOUNT  Partner_Sub_type	There is no relation between the two in SF
Customer	Sold to group		Only available in Leo's sheet				
Customer	Sold to ID	SAP code for customer to whom Solvay is selling the products					
Customer	Ship to KA ID						
Customer	Final consignee ID		Only SpP related.				
Customer	Sales rep ID					In CORE, Sales Rep (CRS Customer Service Representative) and account manager master data available in ACCOUNT_TEAM_MEMBER attributes: Account ID, USER, Team member role (coming from SAP).  One account can be managed by several GBUs so there is a one to many relation between account and CRS.  In icare it is different. Related to sales area in SAP.	
Sales rep	Sales rep name						
Sales rep	Sales rep email						
Customer	Customer Short name						
Customer	Customer Long name						
Customer	Country	Country ship to: Country of the customer delivered  -----  Country sold to: Country of the sold-to company-Invoice party		QVSBS_BW_QRY_CPCOPA03_0001  QV_BW_QRY_MVSDSO61_0001  QV_BW_QRY_CPCOPC07_0001  -----  QV_BW_QRY_MVSDSO61_0001	Country (Key)_ [C_SHIPID]. [20COUNTRY]  [4CPCOPA03-SHIP_COUNTRY] Country of destination  [10COUNTRY] Ship-to party > Country (Name)  C_SHTCTRY  -----		

					Country (Name)_ [C_SOLDID]. [10COUNTRY]		
					"[0COUNTRY] Country if empty => [C_SHIPTID] Ship-to party\Attributes\ [0COUNTRY] Country key"		
Customer	Zone						
Customer	PRS code					In CORE, there is PRS=PF1 (PRS ID) , RCS = WP1 (RCS ID) . other ERP ID . Available in ACCOUNT table.	To check To avoid duplicate accounts, in SAP it happens that there are two accounts for one customer. In SF it doesn't happen so that there is no one to one from SF to SAP. (PRS_ID_history attribute handles old ones). In CORE, ACCOUNTHISTORY is the table that include historical and changes of the record.
Customer	RCS code					Refer to RCS code comment	
Customer	SAP code					Refer to RCS code comment	
Customer	SF code						
Customer	Account manager					Refer to Sales rep ID comment	
Customer	Team cluster						This concept is only available in iCare. it is a way in in SpP to associate an account to a team (Sales team?)  Corresponding concept in CORE might be BU (to check)
Market	GBU customer segment	A customer receiving different service levels could be classified as KA for one GBU and Standard for other. Exceptions: GSKA- they remain GSKA for all GBUs.				In CORE, the table name is GBU_CUSTOMER _SEGMENTATION .	GBU customer segmentation shows what GBUs are related to an account.
Customer ?	Group customer segment	It refers to Solvay group level of segmentation for customer. Depends on the service level a customer receives from Solvay, it can be classified as KA, or standard, etc.  The same customer segmentation can be applied at GBU level (below)					

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

There are 4 sheets in the file :



[Overview of the 1st sheet: Read me first](#)



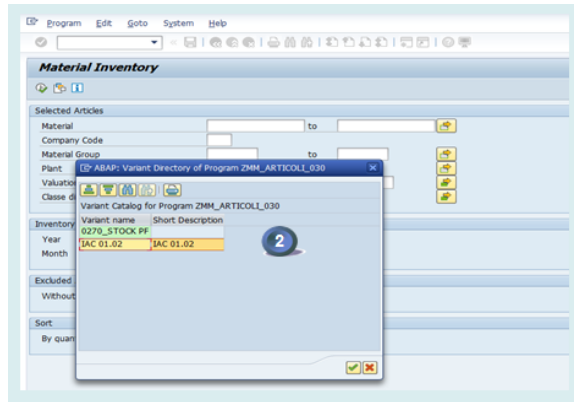
**STEP 1**

Start the transaction **ZZM\_MAT\_VAL\_COMP** and select the layout

1. Select layout by clicking on

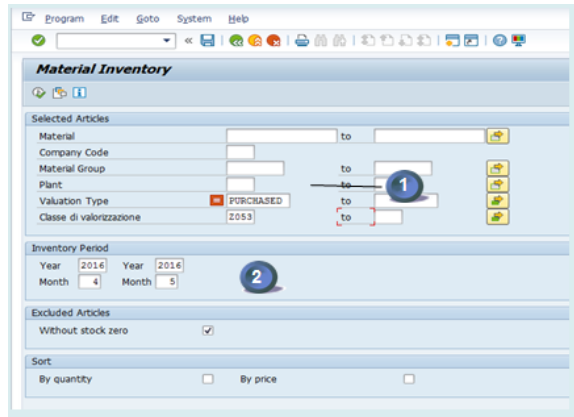


2. Click on **IAC 01.02**



**STEP 2**

1. Enter a plant or a list of plants
2. Enter the periods (N-1 and N)

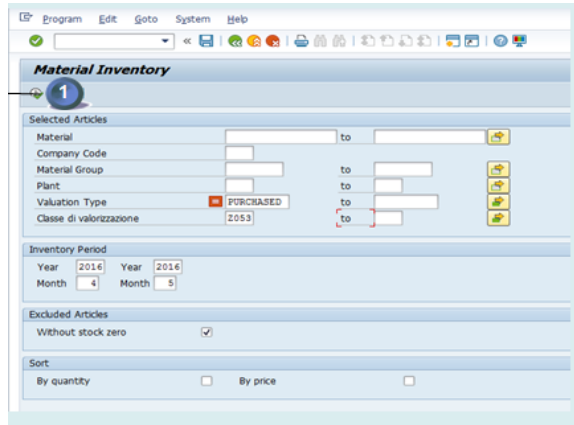


**STEP 3**

Execute



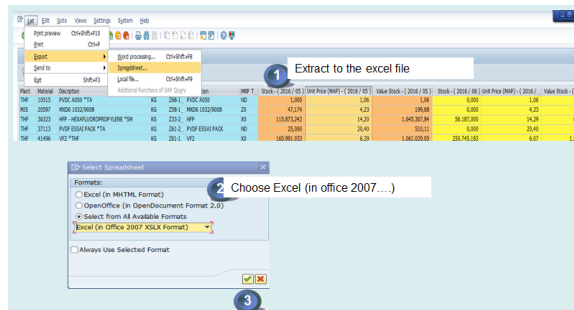
**i** It may result in a long run time.



**STEP 4**

Download the file to excel

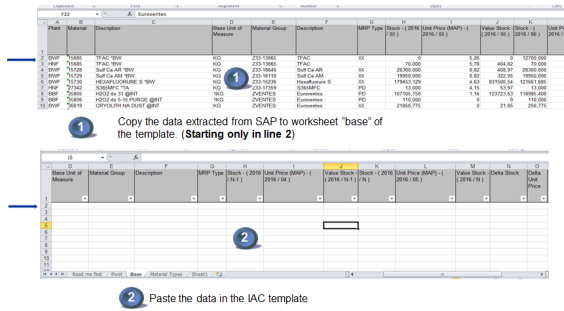
1. Extract the file through "export -> Spreadsheet"
2. Choose Excel (in office 2007...)
3. Execute



**STEP 5**

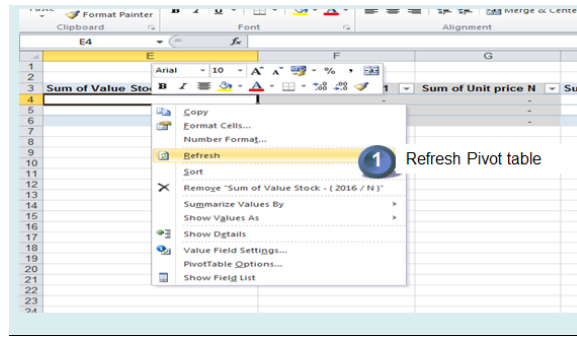
Update the template with the data retrieved in **STEP 4**

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"

Row Labels	Sum of Stock	Sum of Value Stock	Sum of Stock (X)	Sum of Value	Sum of Unit pr	Sum of Unit pr	Sum of Value	Sum of Materiality	To be validated	Comments
(Blank)								0%		
10000	811748,94	1207528,37	686344,26	1388445,38	1,6754	2,0441	0%	1,297,89,68	0%	2,208 materiality and 100% price validated
10005	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10006	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10007	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10008	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10009	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10010	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10011	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10012	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10013	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10014	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10015	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10016	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10017	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10018	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10019	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10020	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10021	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10022	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10023	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10024	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10025	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10026	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10027	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10028	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10029	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10030	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10031	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10032	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10033	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	
10034	0	0,00	0,00	0,00	0,00	0,00	0%	0,00	0%	