

PF1 - Fixed costs reconciliation

This task must be performed on D2 with the template [Template Fixed Costs Reconciliation CCCC_September 2015.xlsx](#)

1. PRG costs to be filled by the controller
2. Updated from BFC
3. Difference between PRG & BFC => **To be explained by the controller**
4. Updated from BFC. Non-proportional cost absorbed should be equal to FC Period + Depr Period
5. Updated from BFC.
6. Stock Effect
7. If after point F, there are still a discrepancy (Threshold >20), Costing process expert team should be contacted

September-15	
Reconciliation I FIXED COSTS : PRG vs FC Period-E	
A) Production Cost of Month-PRG	
A.1) PRG-Production Cost of Month	-4.021
A.2)	
A.3)	
B) Poduction fixed costs of the period-BFC R25460	
To Be Reconciled: A-B	-199
Item 1	-200
Item 2	
Item 3	
Item 4	
Item 5-Unexplained	
Check	1
Reconciliation II:FC Period-BFC R25460 VS Non pro	
R25460 FC Period	-3.822
R25860 Depr Period	-936
R25470 Non Proportional Cost of Period Absorbed	4.758
Check	0
Reconciliation FIXED COSTS III: FC Period Absorbed	
C.2)R25470 Non proportional Cost Absorbed in Prod.	4.758
C.3)R25490 Non proportional Cost Goods Sold	-5.215
To Be Reconciled: B-C	-457
Item 1: Fixed Cost inventory Impact	-261
Item 2 Depreciation inventory Impact	-90
Item 3	-118
Item 4	
Item 5-Unexplained	
Check	13

Analysis of the stock effect is done with [PF2 - Z1K_CONS_ESTO](#) - Report consumption and final stock with the template [Template for Z1K_CONS_ESTO.xlsx](#)

1. Export the report Z1K_CONS_ESTO in excel and copy data in the tab **CCCC ESTO**

CENTRO	CL	VALOR	MATERIAL	DESCRIPTI	PROFIT	CE	TEXT	VIEW	ACCT	RECIP	QUANTITY
7665	PRODUCEI	30156	SD	F25MHXX			BEGINNING INVI				3289950
7665	PRODUCEI	30156	SD	F25MHXX			CONSUMP				17511000
10	7665	PRODUCEI	30156	SD	F25MHXX		CONSUMP	6096010000			10570000
11	7665	PRODUCEI	30156	SD	F25MHXX		FINAL INVENTOI				4348750
12	7665	PRODUCEI	30156	SD	F25MHXX		NOT ALLOCATED			RECIP	0
13	7665	PRODUCEI	30156	SD	F25MHXX		RECEIPTS				29139800
14	7665	PRODUCEI	30156	SD	F25MHXX		TRANSFER (RECE				29139800
15	TOSA			103055	SE	F25SBHXX	CONSUMP PROC		103474	TO	127015548

2. Refresh the pivot table in the tab **Stocking Pivot** to get the stock effect.

	A	B	C	D	E
1	PROFIT CENTER	(Multiple Items)			
2					
3	Row Labels	Sum of Variable	Sum of Fixed	Sum of Dep	
4	BEGINNING INVENTORY	1.753.430	1.639.601	625.149	
5	FINAL INVENTORY	1.270.774	1.378.145	534.738	
6	Grand Total	3.024.204	3.017.746	1.159.888	
7					
8	Stock Effect		-261.455	-90.411	
9					

Analysis of the stock effect

Stock Effect Fixed costs

= (2) Final inventory (Manufact. Activities + Packaging Activities) – (1) Beginning Inventory (Manufact. Activities + Packaging Activities)

SIV_CONS_ESTO_FINAL		SOLVAY CARBONATE FR				
Report - Consumptions & Final Stock						
PK	Val.Type	Material Description	View	Quantity	Amount	Cost Comp
8FTC PRODUCED	157974	SI-PROTEC S20 49A-CPE P500 H	BEGINNING INV	4.500,000	ME 4.274,28	Raw materials 1.829,25 Manufact.Activities 2.039,76 Packaging Materials 221,49 Packaging Activities 104,45 Depreciation 18,95
			(1)			
8FTC PRODUCED	157974	SI-PROTEC S20 49A-CPE P500 H	FINAL INVENTO	3.500,000	ME 3.324,44	Raw materials 1.422,75 Manufact.Activities 1.633,13 Packaging Materials 172,27 Packaging Activities 81,55 Depreciation 14,74
			(2)			

Stock Effect Depreciation

= (2) Final inventory (Depreciation) – (1) Beginning Inventory (Depreciation)

SIV_CONS_ESTO_FINAL		SOLVAY CARBONATE FR				
Report - Consumptions & Final Stock						
PK	Val.Type	Material Description	View	Quantity	Amount	Cost Comp
8FTC PRODUCED	157974	SI-PROTEC S20 49A-CPE P500 H	BEGINNING INV	4.500,000	ME 4.274,28	Raw materials 1.829,25 Manufact.Activities 2.039,76 Packaging Materials 221,49 Packaging Activities 104,45 Depreciation 18,95
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			(2)			