

WW - Check Accounting Flows on Provisions

Domain: Country Accounting

Responsibility area: N/A

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Scope

? Unknown Attachment

ERP



Frequency

? Unknown Attachment

References

[KE30](#)

Forms

Attachments

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1. Objective and Scope

1.1. Objective of this Operation

This task has been created to ensure that the non-recurrent amounts with FLOWS F24 and F37 in the Balance Sheet are matching the amount for non-recurrent items in the P&L.

1.2. Scope

This control is applicable for all countries in PF1 and WP1.

2. Definitions

See [Finance Glossary](#):

- PF1
- BFC

3. Tasks description

Check: Non-recurrent items in BS vs P&L (FLOW F24 and FLOW F37 vs Non recurring items)

3.1. D+1: I check the Flow Control

1. Open transaction ZZ_F_BFC_FI_FLOW_AN with Variant BO-PROV CHECK as shown in the example below:

Data selection: Change for the company code to be checked and current Fiscal Year and Posting Period.

Additional Selection: The necessary headings for this check are automatically filled by the variant.

Log Options: Maintain at "Log to display".

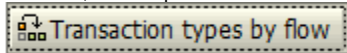
After execution the data will appear as follows:

BFC flow analysis															
Transaction types by flow															
CoCode	Currency	Head	SetAccount	Account	=	F00 = F24 (ALLOW =	F25 (ALLOW =	F35 (PROVI = F36 (W.BAC =	F56 (DISCT =	F60 (OTHER = F70 (SPECI =	F99 (CLOSI = FLOW_CONTR				
					=	- 80.534.075,71	- 46.756,00	- 557.161,68	- 1.949.405,98	- 3.981,25	- 253.111,57	- 8.126.723,30	- 8.953,00	- 71.319.947,43	- 0,00
4060	EUR	L15600	ZFC-L15600	4000000000		75.609.895,05	0,00	384.333,50	884.691,06	0,00	235.604,00	8.126.723,30	8.953,00	67.227.371,19	0,00
4060	EUR	L15940	ZFC-L15940	4030000000		910.000,00	0,00	0,00	3.981,25	6.635,41	0,00	0,00	0,00	912.654,16	0,00
4060	EUR	L16930	ZFC-L16930	4003000000		1.975.198,08	0,00	38.131,34	63.307,40	0,00	6.171,50	0,00	0,00	1.956.193,52	0,00
4060	EUR	L16950	ZFC-L16950	4004000000		1.624.263,74	0,00	99.675,65	443.050,79	0,00	4.700,66	0,00	0,00	1.285.589,26	0,00
4060	EUR	L16950	ZFC-L16950	4004000001		33.025,25	0,00	35.021,19	152.833,89	0,00	0,00	0,00	0,00	150.837,95	0,00
4060	EUR	L45800	ZFC-L45800	4004100000		351.244,09	46.756,00	0,00	388.000,00	0,00	0,00	0,00	0,00	10.000,09	0,00
4060	EUR	L45900	ZFC-L45900	4040300000		96.500,00	0,00	0,00	17.522,84	0,00	0,00	0,00	0,00	78.977,16	0,00

In here, you will find the amounts per flow, "converted" to BFC language = ZA1= F25

Σ F00	Σ F25...	Σ F35...	Σ F56...	Σ F60...	Σ F70...	Σ F99...
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However, it is still possible to check which transactions types from SAP are linked to which BFC flows by clicking on



to see the correspondence table.

Also, there are a few columns with important information:

Σ FLOW_CONTR	DT_DEFAULT	CT_DEFAULT	ACCT_2_SETS
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Flow Control - Indicator if some items not with Transaction type - i.e. variance between Closing Flow - (Opening Flow + all flows).

CoCode	Currency	Heading	SetAccount	Account	Σ	F00	F25 (ALLOW	F31 (SHORT	F35 (PROVI	F37 (W.BAC	F56 (DISCT	F99 (CLOS	FLOW_CONTR	DT_DEFAULT	CT_DEFAULT	ACCT_2_SET
0294	EUR	L15600	ZFC-L15600	4000000000	- 9.398.269,81	- 4.614,19	- 0,00	- 88.457,07	- 27.000,00	- 76.306,19	- 9.363.733,12	- 0,00	0,02	0,00	0,00	NO
0294	EUR	L15650	ZFC-L15650	4001000000	13,12	0,00	0,00	0,00	0,00	0,00	13,12	0,00	0,00	0,00	0,00	NO

If you have something like "?????" before F00, you'll have value in FLOW_CONTROL.

DT_Default or CT_Default - Indicates if a systematic default Flow is set in the system - Cross reference with the table of SQ00 - BFC_SETACCT.

ACCT_2_Sets - Indicates if the Account is in 2 GS03 Sets of Accounts depending on the nature of the posting (Debit or Credit).

To start the check, you can first confirm that the Flow Control is still at 0 (should be at 0 since the check done in D+1).

3.2. D+3: I Check Non-recurrent items in BS vs P&L (FLOW F24 and FLOW F37 vs Non recurring items)

Afterwards, the flows for non-recurrent transactions, F24 and F37, together have to be equal to the amount in KE30 for non-recurrent items.

Example:

Co.Co.	Curren	Head	SetAccount	Account	Σ	F00	F24 (ALLOWANCE-NON RECUR)	F37 (W.BACK PROV NON REC.)	FLOW_CONTR	DT_DEFAU	CT_DEFAULT	ACCT_2_SET
					- 22.283.017,10	-	8.562,56	- 7.596,20	- 0,00			
0274	EUR	L156	ZFC-L156	4000000000	15.601.150,90	0,00	0,00	0,00	0,00			NO
0274	EUR	L159	ZFC-L159	4030000000	6.358.900,01	8.562,56	7.596,20	0,00	0,00			NO
0274	EUR	L459	ZFC-L459	4030100000	322.966,19	0,00	0,00	0,00	0,00			NO

IFRS Periods/Year			
ZZZ-SOLV00	Company	0274	22.06.2020
IFRS Periods/Year			
From Period	1		1
To Period	5	Fiscal Year	2020

Company Code Multiple values			
Navigation			
Customer	Company Code	0274	HORIZON IMMOBILIEN
Product			
Division			
Distr. Channel			

P&L Lines	Period	Year
VVM59 Ex&IN Environmt R48650	966,36	966,36
VVM69 Oth operat cost R48690	0,00	0,00
VVM68 Oth. Impair. Los R48620	0,00	0,00
VVO05 Gain FA dispos. R48711	0,00	0,00
VVO10 Loss FA dispos. R48611	0,00	0,00
Non-recurring operating items	966,36	966,36

In this example, the sum of F24 + F37 = non-recurring items = 966,36

Conclusion:

If the amounts, like in the example above, are matching, everything is ok.

On the other hand, if the amounts are not matching, you'll need to analyze why this is the case (you can start by checking the postings in the accounts with these flows like 4030000000 in FBL3N and compare to the documents in KE30 by clicking in the respecting heading and pressing F9 and identify possible documents creating the difference). An example is the amount of the sum of F24 and F37 posted in another heading that not in non-recurring operating items. In any case you have to report it to CAM and perform the necessary corrections.

End of document.