

# I ensure master data is prepared in SAP for restructuring provisions

## 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:** Central Finance Processes & Compliance

**Responsibility area:** Ensure all masterdata is available in SAP

## 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](#)
    - [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](#)
  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](#)
- [Table of contents](#)
- [1. Objective and Scope](#)
  - [1.1 Objective of this Operation](#)
  - [1.2 Scope](#)
- [2. Definitions](#)
- [3. Tasks description](#)
  - 3.1. [I collect information on the new provision's nature and BFC site code](#)
  - 3.2. [I check if the required GL accounts and cost centers are created in SAP](#)
  - 3.3. [I check if the SAP table is fulfilled with the new site code](#)
  - 3.4. [I check if the new site code is available in BFC to include it if necessary](#)
  - 3.5. [I request the creation of the new site code in the BFC system](#)

## Scope

---



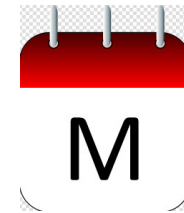
## ERP

---



## Frequency

---



## References

---

## Forms

---

## Attachments

---

8. Add the link to attachments or external links

<https://drive.google.com/drive/folders/1y7swuJbklDErxa5io8KhU7DcAwhYf1K?usp=sharing>

I integrate the best estimation for restructuring provisions<< I ensure master data is prepared in SAP for restructuring provisions >> I prepare SAP for staff related expenses allocations

# 1. Objective and Scope

## 1.1 Objective of this Operation

The aim of the operation is to have all the mandatory masterdata in SAP ready for the process to run automatically and without any constraints before the BFC upload, for heading L15800, L45800, X0810, X0820, R45100, R45200 and R45300.

## 1.2 Scope

All PF1 and WP1 impacted by Restructuring provisions.

# 2. Definitions

See Finance Glossary

Restructuring includes all measures designed to permanently adapt structures, production and employees (production, sales, administrative) to economic changes.

Restructuring plans include site closure and/or stop of activity. They should be distinguished from "Recovery plans", which result in decrease in staff and that are reported under "[R38220 - Recovery plans](#)" above REBIT.

The cost of all arrangements associated with the restructuring decision should be provided for in the year in which the decision to restructure is made. Restructuring costs are broken down into:

- [R45100 - Restructuring expenses of the period excluding depreciation](#)
- [R45200 - Use of restructuring provisions](#)
- [R45300 - Restructuring provisions](#)
- [R45500 - Restructuring - Impairment of fixed assets](#)
- [R45600 - Restructuring - Write-down of inventories / receivables](#)

R45500 & R45600 are out of scope of this procedure

Restructuring costs include:

- severance pay.
- compensation for the early termination of operating leases.
- all exit costs arising from restructurings, including impairment losses recognized on discontinued assets due to the closure of a site or operation.

They are recognized net of reductions in employee benefits already accrued, in case of loss of these benefits by employees.

***Restructuring expenses of the period excluding depreciation (R45100)***

These are actual restructuring expenses, which relate to existing provisions (made in previous periods).

Are included, the following expenses types:

- Staff costs and other social costs:
  - severance indemnities (for involuntary or voluntary leave)
  - indemnities for a previous notice not worked
  - leave reclassification
  - grants and aids in the creation of enterprises
  - outplacement costs
  - expertise costs of an audit firm
  - professional fees
  - etc...
- Charges (gains) associated with a shutdown (site, production unit, activity, commercial and administrative offices), causing the cessation of a going concern at the site level:
  - rent/lease and contract termination fees
  - destruction and restoration costs
  - gains from the sale of destruction materials (e.g.: scrap metal)
  - professional fees

***Use of restructuring provisions (R45200)***

This relates to the use (cash-out) made on restructuring provisions relating to period expenses (expenses reported under R45100).

Notes:

- R45200 should always correspond to the opposite amount posted on R45100.
- The corresponding heading of R45200 in the statement of financial position is "[L45800 - short-term provisions for restructuring](#)".

***Restructuring provisions (R45300)***

In here are reported the full charges of these provisions in the P/L (without cash counterpart):

- the new provisions (new measures) See above under R45100 for the related expenses types.
- The restructuring provisions are reviewed quarterly with the cost controllers.

Notes:

- The corresponding heading of R45300 in the statement of financial position is "[L15800 / L45800 - long-term / short-term provisions for restructuring](#)".
- Before reported new restructuring provisions, the agreement from the Consolidation Department is required in order to ensure these provisions relate well to a restructuring plan and not a recovery plan (competitive plan).

When recording in SAP, the following Balance Sheet accounts & P&L Accounts combined with the transaction types must be used:

Nature No 810 - Social; No 820 Site	Standard G/L Accounts		SAP T Type	BFCFlow / BFCHeading	
	WP:	FS:			
<b>Monthly booking – cash-out</b>					
E/S	45800300 - Prov. Restructuring ST	4004100000 - Prov. Restructuring ST	F35	F35	Cash out
P&L	98452200 - Restructuring Use of provision settlement	6625000001 - Restructuring Use of provision settlement		R45200	Use of Restructuring provision
<b>Quarterly booking – Increase</b>					
E/S	No 810 15800300 - Prov. Restructuring LT	4070010100 - Prov. Restructuring LT	F24	F24	Allowance Non Recurring
P&L	98453100 - Restructuring provision Accrual	6624000000 - Restructuring provision Accrual		R45300	Restructuring provision
E/S	No 820 15800400 - Prov. Restructuring LT	4070000000 - Prov. Restructuring LT	F24	F24	Allowance Non Recurring
P&L	98453100 - Restructuring provision Accrual	6624000000 - Restructuring provision Accrual		R45300	Restructuring provision
<b>Quarterly booking – Decrease</b>					
E/S	No 810 45800300 - Prov. Restructuring ST	4070010100 - Prov. Restructuring LT	F37	F37	Reversal Non Recurring
P&L	98453150 - PRC- Write Back	7624000000 - Prov for Restructuringal protect-revers		R45300	Restructuring provision
E/S	No 820 15800400 - Prov. Restructuring LT	4070000000 - Prov. Restructuring LT	F37	F37	Reversal Non Recurring
P&L	98453150 - PRC- Write Back	7624000000 - Prov for Restructuringal protect-revers		R45300	Restructuring provision
<b>Quarterly booking – Long Term / Short Term Transfer</b>					
E/S	No 810 45800300 - Prov. Restructuring ST	4004100000 - Prov. Restructuring ST	F31	F31	Short Term Transfer
E/S	No 810 15800300 - Prov. Restructuring LT	4070000000 - Prov. Restructuring LT	F31	F31	Short Term Transfer
<b>Quarterly booking – Long Term / Short Term Transfer</b>					
E/S	No 820 45800400 - Prov. Restructuring ST	4070100000 - Prov. Restructuring ST	F31	F31	Short Term Transfer
E/S	No 820 15820000 - Prov. Restructuring LT	4070000000 - Prov. Restructuring LT	F31	F31	Short Term Transfer

### 3. Tasks description

In order to have all masterdata ready for the automatization of cashout and also for the Interface from GT CALAME to SAP, a group of mandatory information has to be set in place. Before having it ready, I must be informed that the plan is approved by GAReporting and when to be implemented.

#### 3.1. I collect information on the new provision's nature and BFC site code

I ask GAReporting Finance team information on the new provision plan, namely the name of it (if already defined), its nature (if social costs or site closure costs related) and the BFC site code.

Re: Request for validation of new NOVECARE20 plan in BFC > Inbox x



**GUENFOUD, Farid** <farid.guenfoud@solvay.com>

to me, \$BFC-Admin, Anne-Laure, Elisa ▾

ok for creation in BFC

On Wed, 25 Nov 2020 at 11:49, Maciel, Teresa <teresa.maciel@solvay.com> wrote:

Dear Farid,

can you please validate the creation of new restructuring plan **NOVECARE20** in BFC?

Dear BFC Admin,

after Farid's validation, can you please create new restructuring plan with the specifications below:

BFC site: NOVECARE20

Site name: GBU NOVECARE

Site type: SR

Thank for your support

Kindly,



**Teresa Maciel**  
Solvay Business Services  
FSL SU Finance Accounting  
General Ledger Specialist  
(SBS.FinanceSL-Fin\_Acc\_SU\_GL@solvay.com)  
T +351 218319263  
Av Tomás Ribeiro, 43 2790-211 Carnaxide

[www.solvay.com](http://www.solvay.com)

### 3.2. I check if the required GL accounts and cost centers are created in SAP

To easily check if all requirements are created in SAP, I fill in the masterdata check for Restructuring file attached.

### 3.3. I check if the SAP table is fulfilled with the new site code

I check if the new site code is available in the SM30 transaction, table ZZF\_BFC\_SITE, for both PF1 and WP1 systems.

**Edit Table Views: Initial Screen**

Find Maintenance Dialog

Table/View:

Restrict Data Range

No Restrictions

Enter conditions

Variant

Display Maintain Transport Customizing

## Display View "BFC sites": Overview



BFC sites

View: ZZF\_BFC\_SITE

Client: 020

BFC Site	Site name	Site Type
NOVECARE20	GBU NOVECARE	SR

### 3.4. I check if the new site code is available in BFC to include it if necessary

I check if the new site code is available in BFC by entering it and moving to schedule L6310, click in add new site code and then check the list of existing site codes.

L6310 | Restructuring provisions / Plan (Site/Année)

Find

	A	B
1		
2	Code	Name
3		
4	X0810	Restructuring provisions - Employee expenses !
5	COMPOSITE20	COMPOSITE 2020
6		

The screenshot shows a software interface with a 'Select Member(s)' dialog box. The dialog box contains the following elements:

- Site: NOVECARE20
- Year of restructuring: R2020
- insert members button
- Search field
- Table with columns: Site, Site (description), Year of restructuring, Year of restructuring (description)
- Table content:
 

Site	Site (description)	Year of restructuring	Year of restructuring (description)
<input checked="" type="checkbox"/>	NOVECARE20	GBU NOVECARE	R2020
<input checked="" type="checkbox"/>			Plan 2020
- 1 row(s), 1 selected
- OK Cancel buttons

The main application window in the background shows a table with the following data:

Code	Name
X0810	Restructuring provisions - Employee expenses ST LT
COMPOSITE20	COMPOSITE 2020
R2020	Plan 2020
X0810	Restructuring provisions - Employee expenses ST LT
X0820	Restructuring provisions- site closure costs LT ST
X0820	Restructuring provisions- site closure costs LT ST
	Restructuring provisions LT/ST

### 3.5. I request the creation of the new site code in the BFC system

I request the creation of the new site code in the BFC system by sending an email to the BFC Admin team with the necessary requirements:

BFC site

Site name

Site type

Re: Request for validation of new NOVECARE20 plan in BFC Inbox x



**Guerra, Célia** <celia.guerra@solvay.com>  
to me, SBFC-Admin, Anne-Laure, Elisa, Farid

Hello Teresa,

The new site has been created and piloted to FCProd.

NOVECARE20 - Reference value - GBU NOVECARE

File View Tools Help

General Properties

Type:

Code:	<input type="text" value="NOVECARE20"/>
Short description:	<input type="text" value="GBU NOVECARE"/>
Long description:	<input type="text" value="GBU NOVECARE"/> <input type="button" value="↓"/> <input type="button" value="↺"/>

Best regards

On Wed, Nov 25, 2020 at 11:00 AM GUENFOUD, Farid <farid.guenfoud@solvay.com> wrote:  
ok for creation in BFC

On Wed, 25 Nov 2020 at 11:49, Maciel, Teresa <teresa.maciel@solvay.com> wrote:

Dear Farid,

can you please validate the creation of new restructuring plan **NOVECARE20** in BFC?

Dear BFC Admin,

after Farid's validation, can you please create new restructuring plan with the specifications below:

BFC site: NOVECARE20  
Site name: GBU NOVECARE  
Site type: SR

End of document.