

I integrate the best estimation 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, new_zealand, emea_transversal, apac_transversal
- 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. Name the title of each section using OPD methodology naming convention - **Infinitive verb without the "to", mainly action verb...something) -" I do something..."**

5. 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 best estimation available to be pushed at company code level

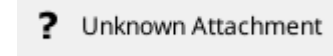
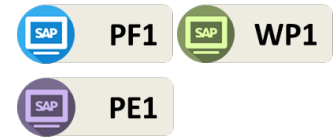
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Scope



ERP



Frequency



References

[GT CALAME Manager training](#)

Forms

Attachments

I ensure all plans, companies and contacts impacted are in GT CALAME << I integrate the best estimation for restructuring provisions >> I ensure master data is prepared in SAP for restructuring provisions

1. Objective and Scope

1.1. Objective of this Operation

The goal of the operation is to integrate successfully in GT CALAME tool all the changes following the FI Representatives review of the Restructuring provisions active plans.

1.2. Scope

All the company codes impacted by Restructuring provisions active plans, at worldwide level for SAP ERP PF2, WP2, PE1, BAAN and other non-ERP companies.

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.

3. Tasks description

After receiving the review performed by the FI Representatives (RFI) assigned to the different active Restructuring plans, the replies must be technically reviewed, validated or invalidated.

After validation, the replies still have to be integrated, otherwise, the information is not available in the GT CALAME database.

3.1. I integrate the best estimation for restructuring provisions

3.1.1. I retrieve all the replies from GA01 questionnaire and ensure movements are correctly reflected.

I go to Replies on GA01 questionnaire in GT CALAME tool, select all the pending answers by double clicking on them. Open the questionnaire and make sure that all movements are correctly reflected, either in flow F24, in case of increase, either flow F37, in case of decrease. If all ok, please then Validate the answer (To validate you need to send it to Calame by pressing the arrow near the commentary box , after that you need to enter the questionnaire again and press "validation" and write what changes did you made, and press "OK".)

Important:

- in case of setting the best estimation to 0, the write-back must be available in the F37 column. If not, replace the leaving indemnities 0 to 0,001 in the Local Currency of the company code;
- in case of flow F70 SPECIAL-OP-MERGER, please make sure that the sum of the flow in the two impact companies is 0.

Campaign PLN - GA01 - Global				
28/09/2025				
☐	Validation ▼	Latest integration ▼	Latest reply ▼	
☐	Validated		23/09/2025 02:41:29	
☐	Validated		23/09/2025 02:39:12	
☐	Validated		24/09/2025 08:59:27	
☐	Waiting		18/09/2025 13:36:06	
☐	Validated		23/09/2025 02:38:16	
☐	Not answered			

After validating the replies on GA01, I go to the PLN-PROVISIONS Templates , select GA01 and run action INTEGRATION.

End of document.