Co$ta - Matrix Calculation PF1

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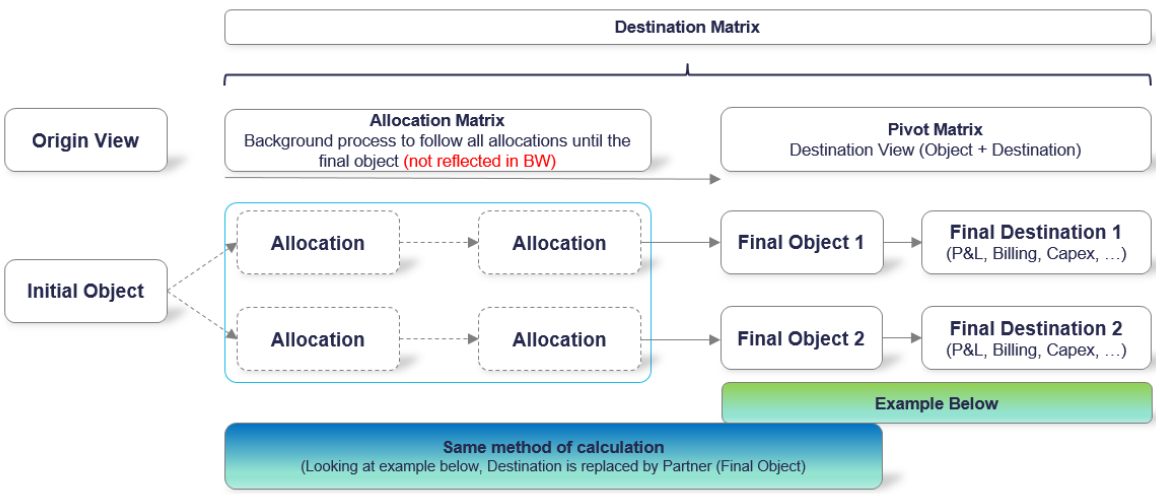
Because PF1 has the specificity of having mixed cost centers, the Matrix on COSTA works with a main rule and a specific rule.

Check Matrix Scheme for an overview of the process.

Mixed cost centers are all the cost centers which sub-nodes ends in "Y" on node EPRD from hierarchy ZCBS (check detail here).

Although the examples below are based on Pivot Matrix or Destination Matrix, meaning, final cost center (Pivot Object) to P&L (Final Destination) , the working method of the Allocation Matrix is the same for all allocations until final cost center (Pivot Object)



The main rule works for the non mixed cost centers as follows:

Cost Center/Group	DG16300000	SD-Finar
Person responsible	50050115	
Reporting period	3 to 3 2021	

Cost Elements/Partner Object		Act. Costs
**	LABOR COSTS w/o BONUS	6.628,25
***	LABOR COSTS	6.628,25
****	LABOR COSTS	6.628,25
*****	LABOR COSTS	6.628,25
**	6121200000 IT SUP SERV-UN PR	19.815,50
***	Other Services	19.815,50
**	6230040000 Training expenses	
***	Training	
****	Purchases, Services and miscel	19.815,50
*****	OTHER FIXED COSTS	19.815,50
******	Fixed cost of the period	26.443,75
*******	3 FIX COST (PO/WBS>>CO-CNP COS	26.443,75
********	Debit	26.443,75
	REO Profit. analysis/7250//D72	26.443,75-
*	9805200001 FATA	26.443,75-
**	REPORTING COST ELEMENTS	26.443,75-
***	REPORTING COST ELEMENTS	26.443,75-
****	REPORTING COST ELEMENTS	26.443,75-
*****	REPORTING COST ELEMENTS	26.443,75-
******	REPORTING COST ELEMENTS	26.443,75-
*******	Credit	26.443,75-

As per SAP				
Example				
Ex: CC DG16300000				
EADMAG	XCS-FCAL	3 FIX COST (PO/WBS>>C	26 443,75 €	
		Debit	26 443,75 €	
	XCS-FCAL	9805200001 Administrative costs	-26 443,75 €	I25
		Crédit	-26 443,75 €	

Destination Magnitude Account Matrix				
Example				
Ex: CC DG16300000				
EADMAG		3 FIX COST (PO/WBS>>C	26 443,75 €	
		Debit	26 443,75 €	
	XCS-FCAL	9805200001 Administrative costs	-26 443,75 €	100% to P&L
		Crédit	-26 443,75 €	

The system gets the amount allocated or going to Destination (P&L, Billing, Capex, etc...), ignoring everything with exception of fixed costs of the period (Credit + Debit) and dividing Credit by Debit. In non mixed cost centers you can have also Depreciation, which by rule is ignored (see example for mixed cost centers below).

The specific rule for mixed cost centers (commonly Production and Utilities cost centers) works as follows:

Cost Center/Group ST32410900 SOSA LIGERA (VRAC
person responsible 50032885
Current period 2021

Cost element			Aug
******	XCS-VCAL	2 VARIABLE COST(PO/WBS>CO-PA)	4.783.050,01
******	XCS-FCAL	3 FIX COST (PO/WBS>>CO-CNP CO	2.188.892,70
******	XCS-DEPAL	4 DEPRECIATION	825.474,53
*******			7.797.417,24
******	XCS-VCAL	2 VARIABLE COST(PO/WBS>CO-PA)	-4.783.035,43
******	XCS-FCAL	3 FIX COST (PO/WBS>>CO-CNP CO	-2.188.854,88
******	XCS-DEPAL	4 DEPRECIATION	-825.494,02
	9819300101	R25860 Period depreciation	-77.757,52
	9800300001	Per n-prop cost prod	-2.188.892,70
	9800310001	N-prop cost absr inv	3.014.367,23
	9800320001	Per n-prop depr prod	-747.717,01
	9803000001	AUFLV	-32,91
**	XCS-REPORT	REPORTING COST ELEMENTS	-32,91
***	XCS-REPD	REPORTING COST ELEMENTS	-32,91
****	XCS-REPC	REPORTING COST ELEMENTS	-32,91
*****	XCS-REPB	REPORTING COST ELEMENTS	-32,91
******	XCS-REPA	REPORTING COST ELEMENTS	-32,91
*******	XCS-ALL	XCS-ALL	-7.797.417,24

As per SAP				
Example				
Ex: CC ST32410900				
EPRD0Y	XCS-VCAL	2 VARIABLE COST(PO/WB	4 783 050,01 €	
		3 FIX COST (PO/WBS>>C	2 188 892,70 €	
	XCS-DEPAL	4 DEPRECIATION	825 474,53 €	
		Debit	**7 797 417,24 €**	
	XCS-DEPAL	9321000332 Prod: Depreciat	825 494,02 €	=> Cost collector (ML)
		9325000032 FIXED COSTS PRO	2 188 854,88 €	=> Cost collector (ML)
	XCS-VCAL	9327310002 Prod: uti VAR	4 783 035,43 €	=> Cost collector (ML)
		9800300001 Per n-prop cost	2 188 892,70 €	E01
		9800310001 N-prop cost abs	-3 014 367,23 €	E90
		9800320001 Per n-prop depr	747 717,01 €	D90
		9803000001 AUFLV	32,91 €	G40
		9819300101 DEP RoU Period	77 757,52 €	D90
		Crédit	**7 797 417,24 €**	

Destination Magnitude Account Matrix				
Example				
Ex: CC ST32410900				
EPRD0Y	XCS-VCAL	2 VARIABLE COST(PO/WB	4 783 050,01 €	**Direct amount to STOCK_VC**
		3 FIX COST (PO/WBS>>C	2 188 892,70 €	
	XCS-DEPAL	4 DEPRECIATION		Ignored
		Debit	**2 188 892,70 €**	**FC Only**
	XCS-DEPAL	9321000332 Prod: Depreciat		Ignored
		9325000032 FIXED COSTS PRO		Ignored
	XCS-VCAL	9327310002 Prod: uti VAR		Ignored
		9800300001 Per n-prop cost	2 188 892,70 €	**100% to P&L**
		9800310001 N-prop cost abs		Ignored
		9800320001 Per n-prop depr		Ignored
		9803000001 AUFLV		Ignored
		9819300101 DEP RoU Period		Ignored
		Crédit	**2 188 892,70 €**	

For this specific case we have variable cost **(1)** (considered only the ones that belong to COSTA scope), which are identified and reflected on Destination type "STOCK_VC".

So the system ignores everything (costs going to cost collector (ML), depreciations (Credit (D90) and Debit), fixed costs absorbed (E90), AUFLV (G40) and variable costs (Credit (cost collector)) with exception of fixed costs of the period (Credit + Debit) and variable costs (Debit).

Variable costs are than sent directly to STOCK_VC and not considered for Debit amount, and this way is possible to get the correct amount of fixed costs going to P&L, with the same calculation dividing Credit by Debit and reflect it on COSTA.

(1) - Variable costs are all cost elements of node XCS VCAL from hierarchy XCS-ALL