

Rules - Cost Center ZCBS hierarchy

ZCBS is the code of the alternative cost centers hierarchy that is mainly used for reporting purposes (ex: [CoSta - Reports](#) , [Fixed costs](#)).

You can display the ZCBS hierarchy:

- in SAP using the transaction **KSH3 - Display cost center hierarchy**

You can also use the report [FC - Cost centers master data](#) to display all cost centers with their assignment in the hierarchy ZCBS.



All active must be assigned to the lowest level in the hierarchy so that the full ZCBS levels are properly shown for the related cost center.

A cost center is included in ZCBS according to the following principles:

- 1. There is a direct link between the first level of the ZCBS hierarchy and the Activity 1
- 2. There is a direct link between the first (or second) level of the ZCBS hierarchy and the P&L
- 3. There is a direct link between the lowest level of the ZCBS hierarchy and a BSA

1. There is a direct link between the first level of the ZCBS hierarchy and the [Activity 1](#)

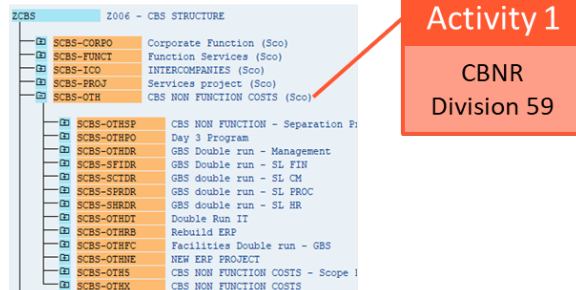
CBS cost centers

- All cost centers included in the groups **SCBS-CORPO** Corporate Function & **SCBS-FUNCT** FUNCTION SERVICES are assigned to the [Activity 1](#) CBSS in WP2 (=IECRA00569) and PF2 (=DIV 50 or =BA 8500).
- Cost centers included in the group **SCBS-ICO** INTERCOMPANIES are assigned to the [Activity 1](#) CBSS in WP2 (=IECRA01148) and PF2.



Non allocated cost centers

- All cost centers included in the group **SCBS-OTH CBS NON** FUNCTION COSTS are assigned to the **Activity 1 CBNR** in WP2 (=IECRA00450) and PF2 (=DIV 59 or =BA 8590).



GBU cost centers

- All cost centers included in the group **ENTRP** ENTERPRISE are assigned to a GBU.



There can not be cost centers allocated to CBS included in the group ENTRP.

ZCBS 2006 - CBS STRUCTURE		
SCBS-CORPO	Corporate Function (Soo)	
SCBS-FUNCT	Function Services (Soo)	
SCBS-ICO	INTERCOMPANIES (Soo)	
SCBS-PROJ	Services project (Soo)	
SCBS-OTH	CBS NON FUNCTION COSTS (Soo)	
ENTRP	ENTERPRISE FIXED COSTS FOLLOW UP	
EADM	ADMINISTRATION	
EMSV	MARKETING & SALES	
EPRD	PRODUCTION	
EMISC	MISCELLANEOUS PRODUCTION	
EICO	GBU INTERCOMPANY	
ESERV	OTHER REVENUES	
ERSTR	RESTRUCTURING	
EACAR	OTHER OPERATIONAL COSTS	
ENRGL	NON RECURRING GAINS & LOSSES	
EPFRO	POST OPERATING RESULT	
ECF	VARIABLE COSTS	
ECPUSE	VARIABLE SELLING EXPENSES	
ESTLO	Storage and Loading	
ELOCQ	Logistic Cost NP (off-production	
EWIND	WRITE-DOWNS ON INVENTORIES	
EIOIR	IMPAIRMENT ON TRADE RECEIVABLES	
ERIBO	R&I ROYALTIES	
R&D	R&D	
RDPL	R&D - Platforms	

Activity 1

GBU

Other groups

- The group **RHXXX TECHNICAL COST CENTERS** is used for technical cost centers (not reported in fixed costs report)
- The group **DISC DISCONTINUED** is used for cost centers that are blocked
- The group **ZNS-FUNCT NON SOLVAY - FUNCTION SERVICES** can be used for entities sold when they want to keep working with a fixed costs report with their own groups

ZCBS 2006 - CBS STRUCTURE		
SCBS-CORPO	Corporate Function (Soo)	
SCBS-FUNCT	Function Services (Soo)	
SCBS-ICO	INTERCOMPANIES (Soo)	
SCBS-PROJ	Services project (Soo)	
SCBS-OTH	CBS NON FUNCTION COSTS (Soo)	
ENTRP	ENTERPRISE FIXED COSTS FOLLOW UP	
RHXXX	PRODRA TECHNICAL COST CENTERS	
DISC	DISCONTINUED	
ZNS-FUNCT	NON SOLVAY - FUNCTION SERVICES	

Activity 1

Not allocated



Group ZNS-FUNCT

Currently, the group ZNS-FUNCT does not exist in WP2 or PF2 because it doesn't need to be maintained.

2. There is a direct link between the first (or second) level of the ZCBS hierarchy and the P&L

CBS cost centers

- All cost centers included in the group **SCBS-CORPO** Corporate Function & **SCBS-FUNCT** FUNCTION SERVICES are allocated to **R33400 Shared service function expenses (origin)**
- All cost centers included in the group **SCBS-ICO** INTERCOMPANIES are allocated to **R33200 Shared services function costs invoiced**

ZCBS 2006 - CBS STRUCTURE		
SCBS-CORPO	Corporate Function (Soo)	
SCBS-COI	Climate Impulse (Soo)	
SCBS-CMI	Diversity, Equity & Inclusion (Soo)	
SCBS-CFI	Finance (Soo)	
SCBS-CMR	Human Resources Corporate (Soo)	
SCBS-CMG	General Management (Soo)	
SCBS-CSE	Sustainability & Energy (Soo)	
SCBS-CSCC	Supply Chain Corporate (Soo)	
SCBS-CIA	Internal Audit (Soo)	
SCBS-CIND	Industrial Corporate (Soo)	
SCBS-CIG	General Counsel Corporate (Soo)	
SCBS-CMOC	Procurement corpo (Soo)	
SCBS-CST	Strategy (Soo)	
SCBS-COD	Communication (Soo)	
SCBS-CORA	Government Affairs (Soo)	
SCBS-CBIC	CC Corporate (Soo)	
SCBS-FUNCT	Function Services (Soo)	
SCBS-FBAI	Synergy.AI (Soo)	
SCBS-FITP	Information Technology Projects - Build	
SCBS-FMG	GBS - Management	
SCBS-FPI	GBS - SL FIN	
SCBS-FPM	GBS - SL CH	
SCBS-FPBO	GBS - SL PROC	
SCBS-FPBR	GBS - SL HR	
SCBS-FMR	Human Resources Shared (Soo)	
SCBS-FCO	Communication (Soo)	
SCBS-FDIT	Information Technology	
SCBS-FIC	IT Shared (Soo)	
SCBS-FPAC	Facilities & group security (Soo)	
SCBS-FFI	Finance (Soo)	
SCBS-FSC	Supply Chain Shared (Soo)	
SCBS-FIND	Industrial Shared (Soo)	
SCBS-FGC	General Counsel (Soo)	
SCBS-FMS	Strategic Channel Partner (Soo)	
SCBS-FPDOC	Procurement shared (Soo)	
SCBS-FTSA	TSA & Rebilling (Soo)	
SCBS-FPBR	Rebuild ERP (Soo)	
SCBS-FBIC	Information Technology Projects - Build	
SCBS-ICO	INTERCOMPANIES (Soo)	
SCBS-ICOM	INTERCOMPANIES	

BFC account

R33400 Shared Service function expenses (origin)

R33200 Shared Service function costs invoiced

Non allocated cost centers

- Cost centers included in the group **SCBS-OTH** CBS NON FUNCTION COSTS : they will be allocated to corresponding

BFC headings depending on its destination (ie: Administrative or Commercial expenses, Other recurring operating income /expenses, etc)

2006 - CBS STRUCTURE		
SCBS-CORFO	Corporate Function (Sco)	
SCBS-FUNCT	Function Services (Sco)	
SCBS-ICO	INTERCOMPANIES (Sco)	
SCBS-PROJ	Services project (Sco)	
SCBS-OTB	CBS NON FUNCTION COSTS (Sco)	
SCBS-OTRSP	CBS NON FUNCTION - Separation P	
SCBS-OTRFO	Day 3 Program	
SCBS-OTRDM	GBS Double run - Management	
SCBS-STDR	GBS Double run - SL FIN	
SCBS-SCDR	GBS double run - SL CM	
SCBS-SFRDR	GBS double run - SL PROC	
SCBS-SHRDR	GBS double run - SL HR	
SCBS-OTRDT	Double Run IT	
SCBS-OTRBS	Rebuild ERP	
SCBS-OTRFC	Facilities Double run - GBS	
SCBS-OTRNE	NEW ERP PROJECT	
SCBS-OTBS	CBS NON FUNCTION COSTS - Scope 1	
SCBS-OTBX	CBS NON FUNCTION COSTS	

BFC account

Depends on the destination

GBU cost centers

- The allocation of cost centers included in the group **ENTRP** ENTERPRISE depends on the type of costs:

ZCBS group	Definition
EPRD	All production cost centers should be included in the group EPRD: - Indirect production cost centers (PPPP-2 in WP2) should be included in a group EPRD1=>EPRD6. - Utilities cost centers should be included in the group EPRD4Y in PF2 only. In WP2 they are included in the group ECP) - Direct production cost centers (PPPP-1 in WP2, EE32xxxxx in PF2) should be included in the EPRD0: - EPRD0X when the production cost center is not mixed (all cost centers in WP2 and some cost centers in PF2) - EPRD0Y when the production cost center is mixed (only in PF2) - EPRD0Z can be used to manage underactivity (only in very specific cases) => Definition of Period non-proportional costs of production (R25460)
EADM	This group is used for cost centers allocated to the BFC account Administrative expenses (R33310) A GBU can request the creation of sub-groups to detail its own organization.
EMSV	This group is used for cost centers allocated to the BFC account Commercial expenses (R33320) A GBU can request the creation of sub-groups to detail its own organization.
RDD	This group is used for cost centers allocated to the BFC account Research and Development (R360) A GBU can request the creation of sub-groups to detail its own organization.

ENTRP ENTERPRISE FIXED COSTS FOLLOW UP		BFC account
EADM	ADMINISTRATION	R33310 Administrative expenses
EMSV	MARKETING & SALES	R33320 Commercial expenses
EPRD	PRODUCTION	R25460 Period non variable costs
EMISC	MISCELLANEOUS PRODUCTION	R27900 Miscellaneous production
ETICO	GBU INTERCOMPANY	R33210 GBU dedicated costs cross-charge
ESERV	OTHER REVENUES	STOT-R110 Other Revenues
ERSTR	RESTRUCTURING	STOT-R450 Restructuring
EACAR	OTHER OPERATIONAL COSTS	Other recurring Gains & losses
ENRGL	NON RECURRING GAINS & LOSSES	Other non recurring Gains & Losses
EPSRO	POST OPERATING RESULT	Post operating result
ECP	VARIABLE COSTS	STOT-R150 Prop costs of sales
ECPVSE	VARIABLE SELLING EXPENSES	STOT-R120 Variable selling expenses
ESTLO	Storage and Loading	R25500 - Plant storage and loading costs
ELOCO	Logistic Cost NP (off-production s	R25510 - Logistics costs - non variable
EMDIN	WRITE-DOWNS ON INVENTORIES	R25600 - Depreciation on inventories
ETOTR	IMPAIRMENT ON TRADE RECEIVABLES	R33330 - Impairment trade receivable
ERIRO	R&I ROYALTIES	R36400 - R&D - Royalties
RDD	R&D	R36xxx Research & Development
RDPL	R&D - Platforms	R36xxx Research & Development

For other groups you can look at the file by ERP in [Assessment cycles Rules](#)

Technical cost centers are not allocated to BFC

3. There is a direct link between the lowest level of the ZCBS hierarchy and a BSA

The ZCBS hierarchy is used for the allocation of cost centers to a BSA using.

The assignment of cost centers to a BSA is done with the cost center hierarchy = ZCBS_BSA which is built using the last level of the ZCBS hierarchy