

Co\$ta - Destination Bridge

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Concept

The Destination bridge is a new application inside the Costa Dashboard (a new sheet) that provides insight of the impact in the Ebitda from the Cost at origin , more specifically in the Fixed Cost in EBitda.

The objective is double: being able to quantify the different bridge elements from the cost of origin to the Fixed Cost, and comparing this bridge with a given reference (by default budget but it can be also with Y-1).

The data, calculations and concepts for the destination bridge for actuals are based on the" BW query destination view"; to know more about it go to [C o\\$ta - BW Destination view](#) .

Scope

The Destination Bridge starts at the cost at origin for [Anaplan Scope](#), and from there it explains the portion of this cost that will impact the Fixed Cost of a given GBU (or budget node or site) after some deductions and additions that we can see in the bridge.

This means for instance that

1. the cost that is not in Scope of Costa tool is not considered in the bridge: for instance utilities.
2. but also that cost being in the scope of the Costa tool, but that is not part of [Anaplan Scope](#), it will not be considered either (such as packaging or transportation), or the cost of certain JV or certain CC groups in [ZCBS hierarchy](#) or certain Capex.

Architecture/design

- The Destination Bridge explains the Cost impact **from the cost at origin to the Fixed Cost in P&L (a to b)**
- After selecting the **reference** of comparability (either budget or Y-1) the dashboard compares actual data with that reference (c) and shows the gap.
 - If not filters in the background the values are referred to the Year to date of the current year, and the reference will consider the same period of time.
- The dashboard allows **filters** by Origin GBU, budget nodes or site (d).
- You can select to run the report in Euro or local currency
- Also at the bottom of the dashboard we can find some **satellite tables** that provides more details:
 - Fixed Cost by P&L heading group.
 - F2G scope and Out of scope of Anaplan (always Anaplan scope) by MacroPackage.
 - Charge In and Charge out additional details

Bridge Elements - Actuals

a - Capital Lease - Cost in Anaplan scope that will not directly impact the PL as its destination (and origin, in this case) is Capital Lease.

b - Stock Variation of spare parts and other - Cost in Anaplan scope, representing the difference between value of good receipts (Origin flow FI) and the consumption of those materials. In consequence the portion that will not impact the P&L.

c - Variable Cost in F2G - Cost in Anaplan scope that will be allocated to product costing as variable cost, in consequence no impact the FC in Ebitda. Some examples: Waste treatment services, some water treatment, etc.

d - Subtotal Charge Out - Cost in Anaplan scope at origin, for a given perimeter (determined by the filters of origin GBU, site or budget node), that will be either:

- cost billed to other companies of the group or to external companies
- cost reported in the same legal entity as fixed cost in the P&L, but in a GBU different to the one of the cost at origin (origin GBU).

e - Subtotal Charge IN - Cost in Anaplan scope at origin, for a given perimeter (determined by the filters of origin GBU, site or budget node), that will be either:

- cost billed by other companies of the group to our perimeter of analysis
- cost reported as Fixed Cost in P&L of the GBU selected in our perimeter of analysis, where the origin GBU (the GBU of the cost at origin) is different to this one.

f - Capitalisation - Cost in Anaplan scope at origin that is capitalized, in consequence no impact the FC in Ebitda.

Pay attention: in this category we consider some cost that is already classified as CAPEX in origin cost sheets (summary, budget owner view, cost details;), but also some cost that was considered OPEX at origin but that during the monthly process has been reclassified as CAPEX.

g - Subtotal Other Gaps to FC - Under this chapter we report the remaining cost in Anaplan scope at origin, that for a given perimeter (determined by the filters of origin GBU, site or budget node), will not be reported as Fixed Cost for different reasons:

- it will be reported below underlying Ebitda
- it will not impact the P&L but a Balance Sheet account (eg a previous year provision)
- the system is not able to detect the destination (error)
- the system used to report the cost at origin is not Pf1 nor WP1 (non ERP)
- it will be reported in EBITDA but not as Fixed cost (eg Variable selling expense)

Summary	
Q	Values
	2022 Costs (€) (110)
+ F2G Scope	28,292
+ Out - of - Scope	33,711
Subtotal CO-Anaplan	61,913
a - Capital Lease	-989
b - Stock Variation of Spare parts and other supplies	-1,968
c - Variable Cost in F2G	-1,339
- Charge Out - Billing	-9,689
- Charge Out - Internal Allocations	-1,648
d - Subtotal Charge OUT	-11,337
+ Charge In - Billing	9,689
+ Charge In - Internal Allocations	1,648
e - Subtotal Charge IN	11,337
f - Capitalisation	-2,499
- Fixed Costs from/to inventory	N/A
- Tax Credit	N/A
- Subsidies	N/A
- Post underlying Ebitda lines	0
- Balance Sheet	-132
- Error	-71
- Non ERP	0
- Other PL lines- non FC	-27
g - Subtotal: Other Gaps to FC	-231
FC In EBITDA	55,986

Bridge Elements - Budget

In the beside image we can see the main elements of the bridge **for the budget**. There are no calculations behind (as it was the case of the Bridge element for actuals) but they are the amounts reported by Controllers during the budget process in the tool Anaplan.

a - Capital Lease - Cost reported in the Anaplan tool in Anaplan scope that will not directly impact the P&L as its destination (and origin, in this case) is Capital Lease.

b - Stock Variation of spare parts and other - Cost reported in the Anaplan tool in Anaplan scope related to purchase of spare parts and other technical goods that are stockable. In these key figures we represent the difference between the value of good receipts and the consumption (the stock variation) . In consequence the portion that will not impact the FC in Ebitda or P&L.

c - Variable Cost in F2G - Cost in Anaplan scope at origin that will be allocated mainly to product costing as variable cost, in consequence no impact the FC in Ebitda. Some examples: Waste treatment services, some water treatment, etc. This concept should be quite residual. It is reported via an specific bridge element and also based in the figures reported in budget nodes where the attribute P&L items of the nodes is equal to "Variable Cost".

d - Subtotal Charge Out - Cost in Anaplan scope at origin that charged to other entities or budgeting nodes. Reported by controllers during the budget process.

e - Subtotal Charge IN - Cost in Anaplan scope at origin in a different GBU or budget node that is charged out to the node or GBU that is selected in the perimeter of analysis. Reported by controllers during the budget process.

(*) the concept of Charge in and Charge out in actual versus budget are somehow different; as in budget it considers all the charges between nodes (manually reported) where in actuals we are not able to identify these cases when they are nodes of the same GBU in the same legal entity.

f - Capitalisation - Cost in Anaplan scope at origin that is capitalized, in consequence no impact the FC in Ebitda.

g - Subtotal Other Gaps to FC - Under this chapter we report the cost in Anaplan scope reported in Anaplan tool in budget nodes with the P&L attribute "non recurring items", both in cost at origin nodes and in the bridge elements nodes. And also the amounts reported in Anaplan under the bridge element: Other Gap to PL..

h - Fixed Cost from/to Inventory - Under this chapter we report the cost declared in Anaplan tool during the budget process, that identifies the cost difference between the fixed cost capitalized and the cost of goods sold (fixed cost component).

i - Tax Credit - Value reported in the Anaplan tool as correction to the Fixed Cost (FC) in the perimeter of analysis due to a Tax Credit, mainly in R&I activity.

This concept is not currently reflected in the actual version of Costa Destination bridge (June 2022)

j - Subsidies - Value reported in the Anaplan tool as correction to the Fixed Cost(FC) in the perimeter of analysis due to some subsidies /grants, mainly in R&I activity.

This concept is not currently reflected in the actual version of Costa Destination bridge

Summary		Values
		2022 Budget 888 (K€) (112)
	+ F2G Scope	88,670
	+ Out - of - Scope	138,761
	Subtotal CO-Anaplan	226,930
a	- Capital Lease	-2,315
b	+ Stock Variation of Spare parts and other supplies	1,411
c	- Variable Cost in F2G	-6,657
	- Charge Out - Billing	N/A
	- Charge Out - Internal Allocations	N/A
d	Subtotal Charge OUT	-47,266
	+ Charge In - Billing	N/A
	+ Charge In - Internal Allocations	N/A
e	Subtotal Charge IN	42,891
f	- Capitalisation	-22,862
h	- Fixed Costs from/to inventory	0
i	- Tax Credit	-833
j	- Subsidies	0
	- Post underlying Ebitda lines	N/A
	- Balance Sheet	N/A
	- Error	N/A
	- Non ERP	N/A
	- Other PL lines- non FC	N/A
g	Subtotal: Other Gaps to FC	-1,316
	FC In Ebitda	189,981

Reconciliation table & Footnote

At the bottom of the Destination bridge we find a reconciliation table where we can go from **b** (the **FC in Ebitda**) to **d** (**FC in Destination View**), based on BW destination view or in the sheet "Destination Cost view" filtering the destination GBU).

Non ERP	0	NA	0
Charge In from non FC	-1,316	NA	-1,316
Destination	1,316	-1,316	0
FC in Ebitda	189,981	189,981	189,981
FC in Destination View	188,665	NA	188,665
Charge In Billing	-16,782	NA	-16,782
FC in Destination View	169,883	169,883	169,883

The gap is explained by the fact that in the FC in Ebitda we are taking 2 assumptions (c):

1 - All the **Charge In billing** that is received in a given perimeter **will impact FC ebitda**. Actually we do not know in the current database what will be the destination of the Charge in billing.

2 - Currently in the BW destination (used as reference database for the calculations) there is a difference between the cost at origin and the total cost at destination in all the destination types; this cost should be the same, but it is not; this gap is a kind of error, we are assuming that all this gap stay in FC in Ebitda; but maybe it is not.

Additionally to these 2 below assumptions there is a footnote that remind you a third additional remaining technical issues in this dashboard:

3 - when filtering a budget node (L) the value of Charge In internal allocation is not well calculated

Satellite tables

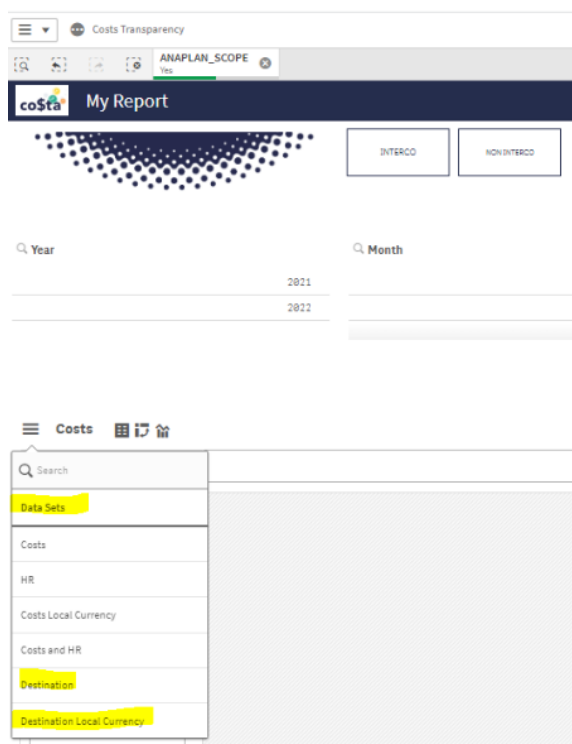
At the bottom of the footnote there is a few satellite tables that help you to understand what is going on without need to move to another sheet /dashboard, these are the following tables:

- **Detail by PL item:** it gives us the FC in Ebitda split by main groups of FC/BFC groupings
- **F2G scope and Out of scope:** it provides the value of Anaplan scope by Macro Package
- **Charge In:** it provides the value of Charge In internal allocation and charge in billing by partner GBU (in the case of the actuals)
- **Charge out:** it provides the value of Charge out internal allocation and charge out billing by partner GBU (in the case of the actuals)

Destination concepts in sheet “My Report”

We can find the concepts behind it in [the sheet “My report”](#) , under the dataset “destination”.

We can find the definition of the different measures used in My report (data set= destination) in the documentation section [CoSta - Definitions](#)



Main Practical use

The destination bridge and My report (data set= destination) can be used for different purposes, but they are oriented to serve/answer controlling needs.

One of the main applications is the support in the monthly (periodic, it could be quarter) performance review.

The performance review starts in the analysis on the deviation of cost at origin, but it is intended to offer to the controllers and the management an explanation of the Fixed cost (cost at destination) and a comparison versus the budget and when needed versus the previous year.

General Note

The values at destination are very sensitive to issues in master data, wrong scope in the origin, the usage of non standard accounting processes (which normally explain malfunction in the determination of destination values). So it is demanded to controllers to use the results carefully until the processes and the usage of Costa are stabilized in the group.