

US: GAR Reporting - Non-Recurring items

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:

Responsibility area:

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Scope



Country Accounting

ERP



PF1



WP1

Frequency



Month

References

KE30

KSB1

Forms

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Objective and Scope

1.1. Objective of this Operation

The purpose of this document is to explain how to perform **GAR Reporting- Non recurring items to Consolidation**, which consist of a report of Non Recurring Items sent to the CAMs every month.

It consists of a report of non-recurring items in the BFC's heading R48790 and R48690 with detailed information.

1.2. Scope

This procedure applies to the following companies from US [ERP](#):

PF1:

- [SSP](#) - 5782
- [SCI](#) - 4290, 4291
- [SF](#)- 3384
- [SNA](#) – 4045

WP1:

- [SUS-US](#) - 7424
- [CHEMP-US](#) - 1430

It needs to be included in [AODocs](#) until D+5 right after the closing and can be done right after the BFC company package's publication.

2. Definitions

See [Finance Glossary](#):

- [ERP](#)
- [PF1](#)
- [SSP](#)
- [SCI](#)
- [SNA](#)
- [CAM](#)
- [WP1](#)

3. Tasks description

The GAR Reporting- Non recurring items is a report sent to the CAMs every month. It consists of a report of non recurring items in the BFC's heading R48790 and R48690.

3.1. Periodicity

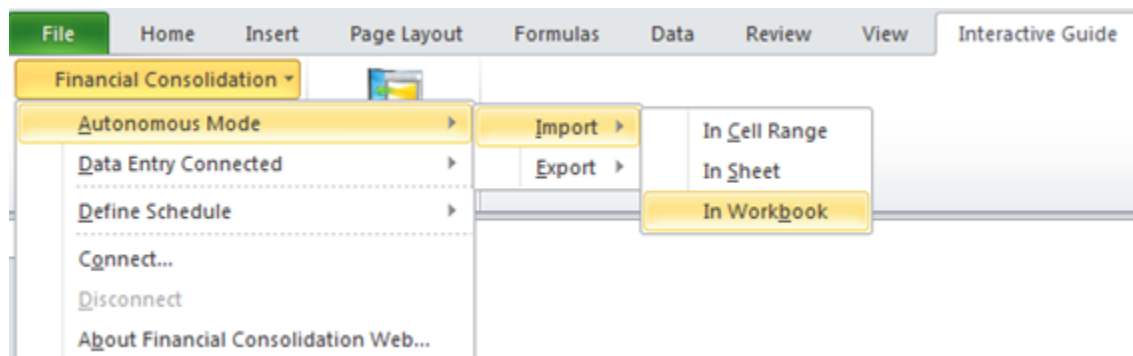
The reports needs to be done after the companies are balanced in BFC, in D4, every month.

3.2. I perform the task

3.2.1. I open the report file

As this report is made every month and consists in the accumulated of non recurrent items in the year, you need to download the [template](#) of last period report. You can find it on the last month's case, usually with the name "US: Non Recurring Items – MM.AAAA".

Once you opened the file, BFC may be extracted through the Interactive Guide application. Select "Interactive Guide" into the 'Non-Recurring Items' file, select the option Financial Consolidation.



Log in BFC with using the following link:

<http://consolidation.solvay.com/Fcprod/>



The screenshot shows a 'User Identification' dialog box with a title bar containing a close button. The main heading is 'SAP BusinessObjects' in large orange letters, with 'FINANCIAL CONSOLIDATION' in smaller grey letters below it. The dialog is divided into two sections: 'Data source' and 'Authentication'. The 'Data source' section has a 'URL:' label and a text box containing 'http://consolidation.solvay.com/FCprod/'. The 'Authentication' section has a 'User:' label with a text box containing 'BRS0152' and a 'Password:' label with a text box containing '*****'. At the bottom right are 'OK' and 'Cancel' buttons.

User Identification

SAP BusinessObjects
FINANCIAL CONSOLIDATION

Data source

URL:

Authentication

User:

Password:

OK Cancel

After you updated it, you may find some values in red with the description "Ctrl with BFC". This means that you have to justify the value, according to the description of it and the business area.

[illegible]

3.2.2. I justify the amounts

To find to what the value with "CTRL With BFC" is related to, you need to enter in transaction KE30, and select the report "ZZZ-SOLV00":

Report	Description
▼ Report	
➤ Z1KCESSIONS	Check tft prices
➤ Z1KCHEOPS	Cheops control
➤ Z1KCHEOPS2	Qty in sales unit /profit center
➤ Z1KFOCUS1	Chemical sector -Complete Cost
• Z1KFRSALES01	Chemical sector - Cost-to-serve
• Z1KHAND	Costs by cost element
• Z1KLOG1	Freight actual/budget
• Z1KLOG2	Fixed tpt costs (profit center)
• Z1KPC	Control cost estimate+avg mo
➤ Z1KSD	Technical control (SD/LIS)
• Z1KVAR	Variances
• Z2KSOLVIN1	Solvin Profitability
• Z2KSOLVIN2	Solvin Profitability restricted
➤ Z2KLINE	Actual line Items
➤ Z2KPLANA	Budget data
➤ ZZZ-SOLV00	IFRS Periods/Year

Fill the selections with the company code that you are reporting, the current year and in "period" you may select the period of reporting. The currency type must be "10":

Report selections

Currency type	10	Company code currency	
Company	3384	to	
Fiscal Year	2020		
From Period	08		
To Period	08		
Plant			
Customer		to	
Product			
Division			
Distr. Channel			
Trading partner			
GBU			
Profit center		to	
BU (group of activ)			
Country		to	
Activity1(mkt)			

Output type

☐ Graphical report output
☒ Classic drilldown report
☐ Object list (more than one lead column)

After you ran the transaction, you need to find the heading on KE30 transaction. In this case, the heading that needs to be justified is R48690.

R48690 - Other non recurring expenses				
IAS 19 - Expenses		34		ADMA
Restructuring		39		CBSY
		1		FPOL
		1		FPOL
		1		FPOL
		1		FPOL
		1		FPOL
		1		FPOL
		1		FPOL
Total R48690 - Other non recurring expenses				-3
Ctrl with BFC				-3

You can search directly with a CTRL + F:

Find

Find R48690

☐ Starting at current line

☐ Only on current page

Cancel search after hits: 100

P&L Lines		Period	Year
VVM69	Oth operat cost R48690	2.339,01	18.712,06

As the BFC rounds values to thousands in local currency, you may find the values not exactly as reported in the file. In this case, the BFC reported as "3" thousands in local currency, but the value can differ in SAP.

Now that you found it, select the amount by period and press F9, so you will find all the values in this heading, and a new tab will open:

Number of line items 2.452
Mode of access Read acc. to current structure
Op. concern currency EUR

C_ R	Period	Doc. no.	Item	Created On	Ref.doc.no	Rf.itm	Created by	CoCd	Sender Cctr	Cost Element	Curr.	Σ	M69 Oth operat cost	Crcy
10 B	008.2020	34784599		02.08.2020	5019787195	000001	US17244	3384		6143010000	USD		0,00	USD
10 B	008.2020	34789207		03.08.2020	5106185391	000001	BRTC1653	3384		6143010000	USD		0,00	USD
10 B	008.2020	34789210		03.08.2020	5106185392	000001	BRTC1653	3384		6090331100	USD		0,00	USD
10 B	008.2020	34789235		03.08.2020	5019790778	000001	BATCHFICS843	3384		6143010000	USD		0,00	USD
10 B	008.2020	34789329		03.08.2020	5106185197	000001	BRS0166	3384		6090331100	USD		0,00	USD
10 B	008.2020	34789360		03.08.2020	5019790696	000001	BATCHFICS843	3384		6143010000	USD		0,00	USD
10 B	008.2020	34789380		03.08.2020	5106185283	000001	BRS0166	3384		6143010000	USD		0,00	USD

You can filter by the "M69 Oth. Operat. Cost" column to find only values different from zero:

Determine Values for Filter Criteria

Select.

Currency to

M69 Oth operat cost to

 Multiple selection

Define Selection Options

M69 Oth operat cost

Sel.. Description

☐ Single Value

☐ Greater Than or Equal To

☐ Less Than or Equal To

☐ Greater than

☐ Less than

☒ Not Equal To

Determine Values for Filter Criteria

Select.

Currency to

M69 Oth operat cost ☒ to

Press enter.

You may find the entries that correspond to the value reported in the file. In this case, you have the cost center and the cost element used by the cycle to clear the cost center.

C_ R	Period	Doc. no.	Item	Created On	Ref.doc.no	Rf.itm	Created by	CoCd	Sender Cctr	Cost Element	Curr.	Σ	M69 Oth operat cost	Crcy
10 D	008.2020	34971246	000005	02.09.2020	400197992		BRS0152	3384	NTD7340000	9815000001	USD		2.339,01	USD
													2.339,01	USD

Now that you have the cost center, you can find the original that needs a justification.

Open the transaction KSB1 and fill the information of the cost center that you found retrieved in KE30, and select only the closing month.

You can use any layout of your preference.

Controlling Area: **CHEF**

Cost Center: **NID7340000** to

or

Cost Center Group:

Cost Element: to

or

Cost Element Group:

Posting Data

Posting Date: **01.08.2020** to **31.08.2020**

Settings

Layout: **LSAP** Primary cost posting

[More Settings](#)

Run the transaction and search for the entry made, with the same value in the KE30.

When you find it, click on the entry made, and search for the amount posted in the cost center and its market and the description.

Cost Elem.	Cost element name	Σ	Val.in rep.cur.	Total quantity	PUM O Offst.acct	Name of offsetting account
6355000000	Term Ben-chg (AREX)		2.339,01		S 6350000003	Retirem benef-R-ch

Doc-Type: 125 (Recur/accrual engine) Normal document					
Doc. Number	505001108	Company Code	3394	Fiscal Year	2020
Doc. Date	15.08.2020	Posting Date	15.08.2020	Period	08
Calculate Tax					
Ref.Doc.					
Doc. Currency	USD				
Doc. Mdr Text	Retirement benefits				

Item	PK	Account	Clrng doc.	Set due dt	Account short text	Ta	Amount	Crcy	Tre	Net.in loc.cur.	TTY	LCurr	Clearing	Busk	Quantity	TTY	Text
2	50	4000000010			US Qualified pension		11.243,25-	USD		11.243,25-		USD		7330			F25 115400-Pen/Ret-Current Service C
3	50	4000000011			S-qualif pension		195,50-	USD		195,50-		USD		7330			F25 115400-Pen/Ret-Current Service C
4	50	4350020000			Sal ben-pension serv		11.455,75	USD		11.455,75		USD		7330			115400-Pen/Ret-Current Service C
4	50	4000000010			US Qualified pension		18.593,56-	USD		18.593,56-		USD		7330			F54 115400-Pen/Ret-Finance Costs
5	50	4000000011			S-qualif pension		1.348,50-	USD		1.348,50-		USD		7330			F54 115400-Pen/Ret-Finance Costs
6	40	4350000002			Retirem benef-I-ch		19.942,08	USD		19.942,08		USD		8590			115400-Pen/Ret-Finance Costs
7	40	4000000010			US Qualified pension		81.009,47	USD		81.009,47		USD		7330			F54 115400-Pen/Ret-Finance Income
8	50	4350000003			Retirem benef-R-ch		81.009,47-	USD		81.009,47-		USD		8590			115400-Pen/Ret-Finance Income
9	50	4000000010			US Qualified pension		2.339,01-	USD		2.339,01-		USD		7330			F24 115400-Pen/Ret-Administrative ex
10	40	4355000000			Term ben-chg (R/sec)		2.339,01	USD		2.339,01		USD		7340			115400-Pen/Ret-Administrative ex

In this case, the amount is related to IAS 19, as you can see in the description and is in the market "34".

So you can fill the value in the report of Non recurring items, according to its market and description:

In thousands of local currency	Balance sheet counterpart (ex: L45900 or cash)	Activities I BFC code	Category	Operating segment BFC code	August	September	October	November	December
R48E90 - Other non recurring expenses									
USD B - Expenses		34		ADMA					
Restructuring		59		CBRY					
		1		FPOL					
		1		FPOL					
		1		FPOL					
		1		FPOL					
		1		FPOL					
		1		FPOL					
Total R48E90 - Other non recurring expenses									
Ctrl with BFC									

It is needed to fill with the inverse signal of the SAP because the BFC inverts the signal of the amounts reported, so in order to zero out the "Ctrl with BFC" line, if the value is positive on SAP, then it needs to be filled as negative, and if it is negative, it needs to be filled as positive.

3.2.2.1. I Justify the Amounts for 1430

There is a separated file for Chemplex.

As Chemplex is not in SAP, it needs to be checked with the Chemplex controller or in the file with BFC Financial data on D+3 by the Chemplex controller.

Then, justify the amounts and the possible GBU is O&G (Oil and Gas).

3.2.3. I upload the file in the AODocs

If the consolidation team gives you access to this link [AODocs GAR Link](#), then upload the file there and send to the CAM by email or the applicable tool.

3.2.4. *I send the file*

If no access to the link [AODocs GAR Link](#), send it to the CAMs and the consolidation specialist Elisa Canova (consolidation specialist - [elisa.canova@solvay.com](#)) by email or in the applicable tool.

End of document.