

# 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

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**Country Accounting**

## ERP

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**PF1**



**WP1**

## Frequency

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**Month**

## References

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KE30

KSB1

## Forms

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[Templates](#)

## Attachments

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[Gar Instructions - Non-Recurring events](#)

[Non-Recurring Items Report](#)

[AODocs GAR Link](#)

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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

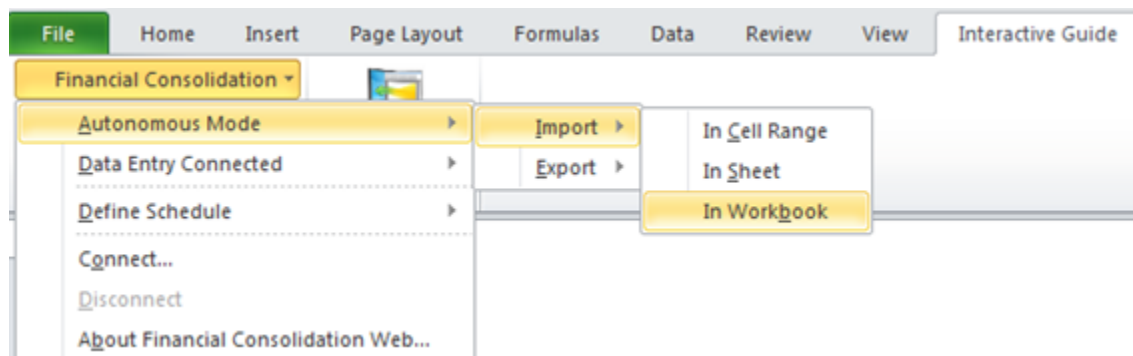
The reports needs to be done after the companies are balanced in BFC, in D4, every month.

### 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.

|                                             |  |    |  |      |
|---------------------------------------------|--|----|--|------|
| 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   |

### 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":



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: 1SAP 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   | 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.                                             | NO-IAS 19           |              |            |             |      |
| 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 | Bush | Quantity | TTY | Text                             |
|------|------------|---------|------------|------------|----------------------|----|------------|------|-----|-----------------|-----|-------|----------|------|----------|-----|----------------------------------|
| 50   | 4000000010 |         |            |            | US Qualified pension |    | 11.243,25- | USD  |     | 11.243,25-      |     | USD   |          | 7330 |          | F25 | 115400-Pen/Bet-Current Service C |
| 20   | 4000000011 |         |            |            | S-qualif pension     |    | 195,50-    | USD  |     | 195,50-         |     | USD   |          | 7330 |          | F25 | 115400-Pen/Bet-Current Service C |
| 30   | 4350020000 |         |            |            | Sal ben-pension serv |    | 11.455,75  | USD  |     | 11.455,75       |     | USD   |          | 7330 |          |     | 115400-Pen/Bet-Current Service C |
| 40   | 4000000010 |         |            |            | US Qualified pension |    | 18.593,56- | USD  |     | 18.593,56-      |     | USD   |          | 7330 |          | F54 | 115400-Pen/Bet-Finance Costs     |
| 50   | 4000000011 |         |            |            | S-qualif pension     |    | 1.348,50-  | USD  |     | 1.348,50-       |     | USD   |          | 7330 |          | F54 | 115400-Pen/Bet-Finance Costs     |
| 60   | 4350000002 |         |            |            | Retirem benef-I-ch   |    | 19.942,08  | USD  |     | 19.942,08       |     | USD   |          | 8590 |          |     | 115400-Pen/Bet-Finance Costs     |
| 70   | 4000000010 |         |            |            | US Qualified pension |    | 81.009,47  | USD  |     | 81.009,47       |     | USD   |          | 7330 |          | F54 | 115400-Pen/Bet-Finance Income    |
| 80   | 4350000003 |         |            |            | Retirem benef-R-ch   |    | 81.009,47- | USD  |     | 81.009,47-      |     | USD   |          | 8590 |          |     | 115400-Pen/Bet-Finance Income    |
| 90   | 4000000010 |         |            |            | US Qualified pension |    | 2.339,01-  | USD  |     | 2.339,01-       |     | USD   |          | 7330 |          | F24 | 115400-Pen/Bet-Administrative ex |
| 100  | 4355000000 |         |            |            | Term ben-chg (A/mec) |    | 2.339,01   | USD  |     | 2.339,01        |     | USD   |          | 7340 |          |     | 115400-Pen/Bet-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 - 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.**