

I balance cost centers

Domain: Costing

Responsibility area: Ensure Costing Allocations

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 - [Tasks to be completed when documenting an SAP Transaction, Report or Message code.](#)
 - [1. Title of the page = SAP Transaction code, SAP Report or SAP Message](#)
 - [2. Add the following Labels, respectively:](#)
 - [SAP Transaction => "sap_transaction", Transaction code "xxxx"](#)
 - [SAP Report => "sap_report"](#)
 - [SAP Message => "sap_msg"](#)
 - [3. On the left section, describe the steps. On the right section, insert respective print screens and additional guidelines, if needed \(e.g. Main selections of the transaction...\)](#)

Scope



WW

ERP

PF2

WP2

Frequency



Unknown Attachment

References

- [KSU5, KEU5, KSV5 - Execute Actual Assessment](#)
- [KSV5 - Perform Actual Distribution cycle](#)
- [KEU5 - Perform actual assessment to CO-PA](#)

Forms

- [IFRS16 Scheme](#)

Attachments

- [Assessment cycles](#)
- [Distribution cycles - PF1](#)
- [Distribution cycles - WP1](#)
- [COPA cycles - PF2](#)
- [COPA cycles - WP2](#)

Previous OP << I balance cost centers >> I check that cost centers are balanced

1. Objective and Scope

1.1. Objective of this Operation

The objective of this operation is to guarantee that all costs posted in Cost Centers are allocated correctly to the final PL of the respective company.

1.2. Scope

This procedure is applied to all companies WW.

2. Definitions

[Finance - Glossary](#)

3. Tasks description

3.1. I verify that the previous dependent steps have been performed

- Monthly postings
- Orders and WBS settlement

3.2. I guarantee that IFRS16 Cost Centers will be properly allocated

Go to [FBL3N - G/L Account Line Items](#) and select variant "CHECK IFRS16". Update the field company code and the end-date, and execute it.

Note:

- If you are doing the D-2 check and you only have Cost-Centers that already had costs in previous months of the one that you are closing, then We can assume that the cost-center has the correct allocation and the check ends here
- If you have a Cost-Center with costs for the first time in the month that you are closing continue following the steps below

Check which new CCTrs have line items for the first time in this month – in the example below, we have Cctr T717400000 appearing for the first time in September, so for this Cctr we need to make a specific analysis to see if the amounts from IFRS16 are being allocated correctly (the other ones, we assume were already corrected in the previous closures when they appeared for the first time):

St	Ass1	CoCd	DocumentNo	BusA	Typ	Cost Ctr	Year/mo	PK	Amount in doc. curr.	Curr.	PK
*		3467				T717400000	2020/09		6.991,38	EUR	
*		3467				T717400000	2020/10		776,82	EUR	
**		3467				T717400000			7.768,20	EUR	
*		3467				T780005439	2020/01		578,63	EUR	
*		3467				T780005439	2020/02		578,63	EUR	
*		3467				T780005439	2020/03		578,64	EUR	
*		3467				T780005439	2020/04		578,63	EUR	
*		3467				T780005439	2020/05		578,63	EUR	
*		3467				T780005439	2020/06		578,63	EUR	
*		3467				T780005439	2020/07		578,62	EUR	
*		3467				T780005439	2020/08		578,63	EUR	
*		3467				T780005439	2020/09		578,64	EUR	
*		3467				T780005439	2020/10		578,63	EUR	
**		3467				T780005439			5.786,31	EUR	
*		3467				T780061430	2020/01		92.284,20	EUR	
*		3467				T780061430	2020/02		92.284,23	EUR	
*		3467				T780061430	2020/03		92.284,20	EUR	
*		3467				T780061430	2020/04		92.284,21	EUR	
*		3467				T780061430	2020/05		92.284,21	EUR	
*		3467				T780061430	2020/06		92.284,21	EUR	
*		3467				T780061430	2020/07		92.284,21	EUR	
*		3467				T780061430	2020/08		100.037,01	EUR	
*		3467				T780061430	2020/09		80.489,93	EUR	
*		3467				T780061430	2020/10		91.835,16	EUR	
**		3467				T780061430			918.351,57	EUR	
***		3467							931.906,08	EUR	
****									931.906,08	EUR	

It's necessary to check how this specific CC is being allocated to COPA and to guarantee that the part of the amount that relates to IFRS16 is being allocated to the correct PL headings. To do so, follow [this scheme](#).

Note:

After the cycles run we can confirm if the amount was correctly allocated according to the scheme mentioned above.

Sender cost ctr	Cost Element	z	G70 Misc. Prod Dep	z	I80 Dep.G&A Adm	z
T732691A00		*	0,00	*	0,00	*
T732692600		*	0,00	*	0,00	*
T732692A00		*	0,00	*	0,00	*
T780005439		*	0,00	*	5.786,31	*
T780061430		*	918.351,57	*	0,00	*
	**		918.351,57	**	5.786,31	**

In order to do it, go to KE24 and select variant "CHECK IFRS16". This variant and respective layout are already selecting the necessary ValueFields and Cost Elements that relate to IFRS16. So we should find here the same amount as in FBL3N:

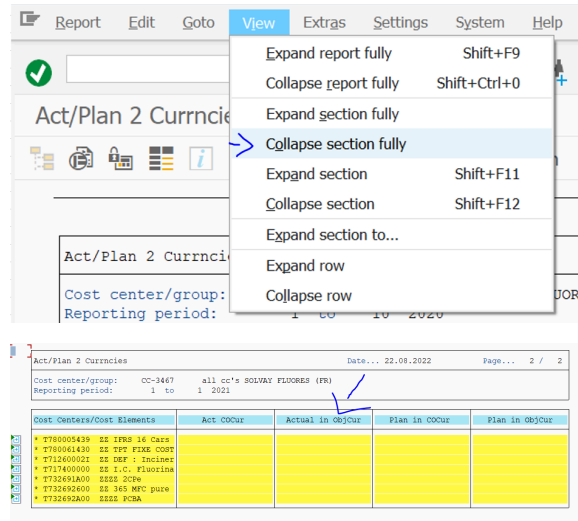
In this case, we have the 5,786 k€ correctly reported in COPA, as well as the 918,351 k€. However, there is 1 amount of 7,768 k€ which is missing in COPA. What actions should be taken?

- 1) Find the origin cost center(s) in FBL3N which is causing the difference .
- 2) Review the [scheme](#) of the cycle's allocation for that specific cost center to make sure that this amount will be correctly reported in the coming months.
- 3) Make a COPA correction in order to correct the cumulated amount, decreasing the amount from it was wrongly allocated and adding it in the correct value field + cost element.

Important

It's not mandatory to have the amount in **FBL3N - G/L Account Line Items** and COPA linked to the same Cost Center. Due to the cycles allocation, several times we have different CC associated. The important thing is to check if the value in the origin (**FBL3N - G/L Account Line Items**) matches with the one in COPA (**KE24 - Extract CO-PA line items**).

NOTE FOR THE ANALYSIS: One good report to analyze these differences is S_ALR_87013635 with variant "CHECK_IFRS16" (update company code + periods). This report shows the original IFRS16 movements + respective IFRS16 allocations for each CC so, if something is not correctly allocated, the CC will not be at zero:



While making this analysis, please pay attention to the following:

- a) All gaps between **FBL3N - G/L Account Line Items** and **KE24 - Extract CO-PA line items** should appear here, if they are related to CC (which is around 95% of the situations). If your gap is not here, it means that it's coming from WBS or Orders' allocation.
- b) If there was any COPA correction made to correct past amounts, everything will be OK between **FBL3N - G/L Account Line Items** and **KE24 - Extract CO-PA line items**, anyway the gap will still appear here (because the correction was done on COPA side, and not on the CC line items). This means that we need to pay extra care when analyzing these gaps, and make sure that there was no correction already performed in COPA, otherwise we will double the amounts.

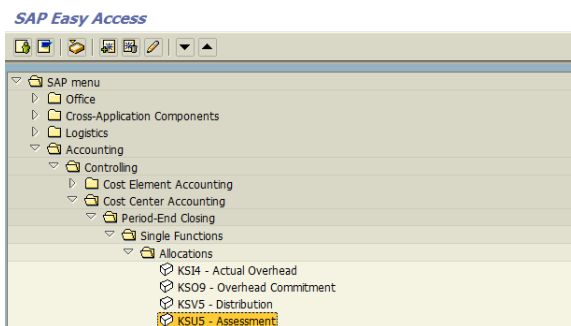
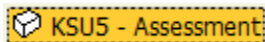
3.3. I perform the cost center allocation (for Distribution, Assessment and CO-PA)

Click on the option below according to the type of Cycle.

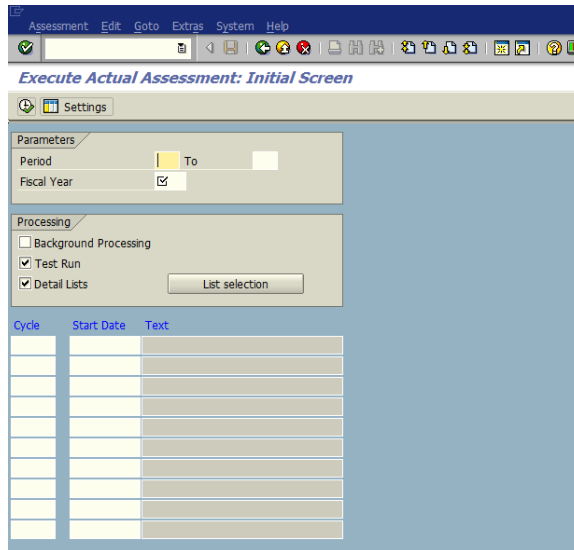
STEP 1

Start the transaction using the menu path or transaction code **KSU5**

Double-click



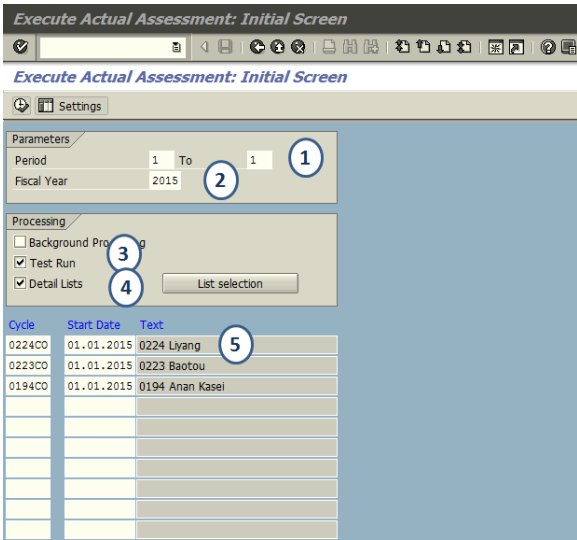
KSU5, KEU5, KSV5 - Execute Actual Assessment: Initial Screen



STEP 2

On the Execute Actual Assessment screen, make the following entries:

	Field name	User action and values	Comment
0	Controlling Area (dialog box)	Enter controlling area	Only needed if dialog box displays.
1	Periods	Enter one number in each field, for example, from 1 to 1	Jan =1, Dec=12
2	Year	Current year	
3	Test run		Use test run until the run is error-free
4	Detailed lists	x	
5	Cycle	Enter the cycle code => the Start Date comes when you click Enter	You can execute several 10 cycles in one execution

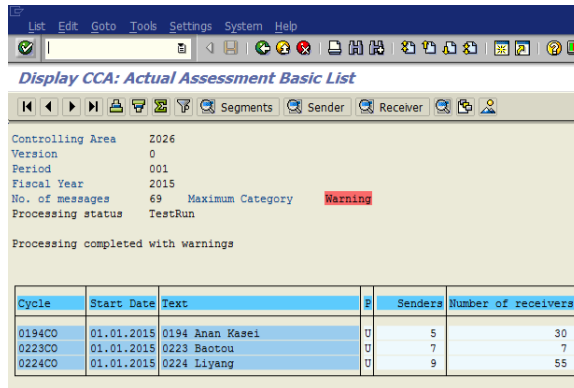


STEP 3

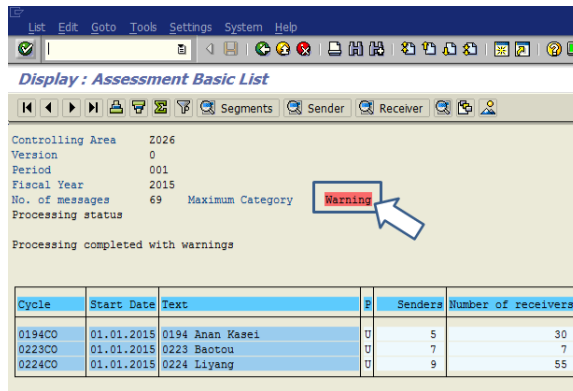
Execute

! It is compulsory to clear Error messages before saving the cycle

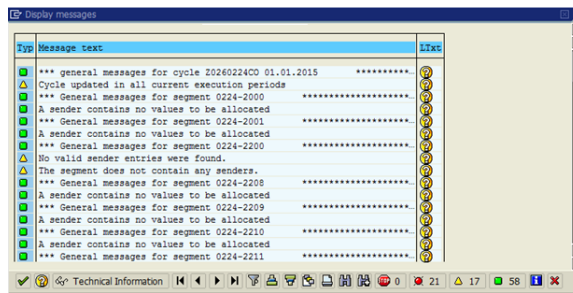
i Inform the person in charge of cycles maintenance if there are errors messages and wait until there are solved before starting the next step



Click **Warning** or **Errors** to display messages

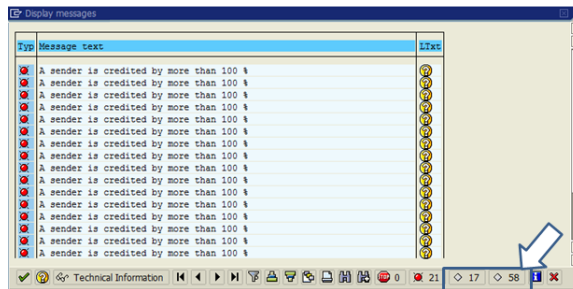


Messages are displayed

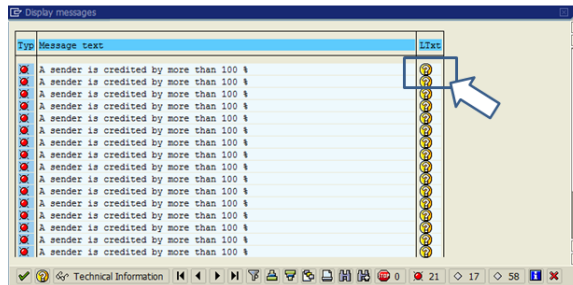


You can click:

: hide information
and/or : warning messages



and then click to get more detail regarding the error message

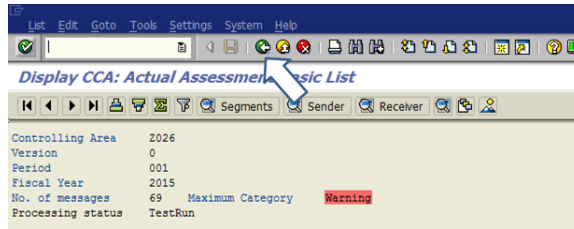


- GA717 - No receiver tracing factors defined
- GA721 - A sender is credited by more than 100 %

STEP 4

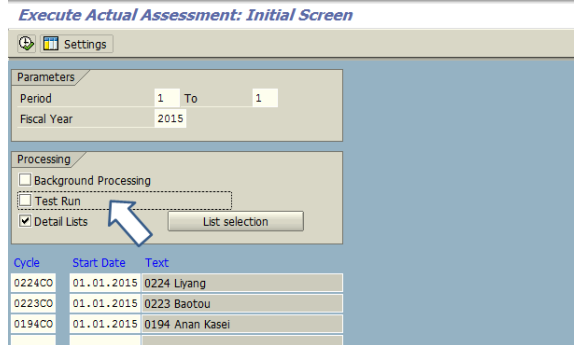
Go back to the initial screen by

clicking







STEP 5

Untick the field "Test run" and execute 



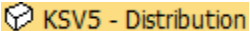
Workflow history

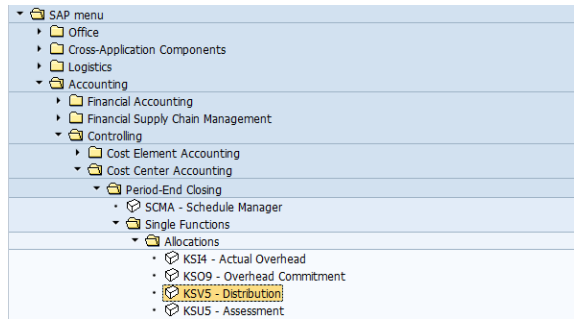
This view shows the 5 most recent entries. The complete workflow log is available from the 'Document Activity' menu item.

Jul 06, 2016	Actor	Type	Activity	Version
Published	ROLLIER, Charlotte	State	changed state to Published at 8:37 pm	v49
To be approved	ROLLIER, Charlotte	State	gave <i>Approvers</i> approval at 8:37 pm	
		State	changed expiry date to '11 Jul, 2016 08:37 pm' at 8:37 pm	
		State	changed state to To be approved at 8:37 pm	v49
For Review	ROLLIER, Charlotte	State	gave <i>Reviewers</i> approval at 8:37 pm	
		State	changed expiry date to '11 Jul, 2016 08:37 pm' at 8:37 pm	
		State	changed state to For Review at 8:37 pm	v49
Draft	ROLLIER, Charlotte	State	changed state to Draft at 4:23 pm	v49
From Sept 02, 2015 to Mar 30, 2016				
Approved	João Pires , Alexandra Lepercq , Bixirão, Vasco and ROLLIER, Charlotte	Edit	multiple updates from  João Pires ,  Alexandra Lepercq ,  Bixirão, Vasco and  ROLLIER, Charlotte	

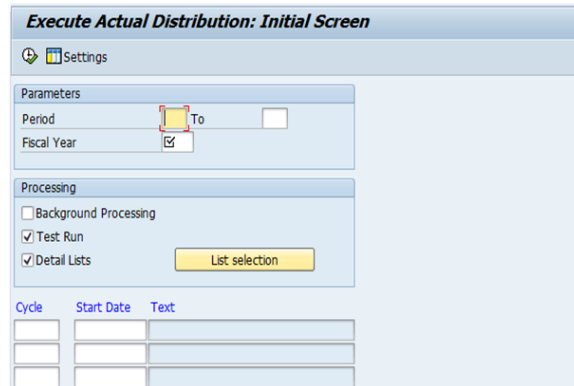
STEP 1

Start the transaction using the menu path or transaction code **KSV5**

Double-click 



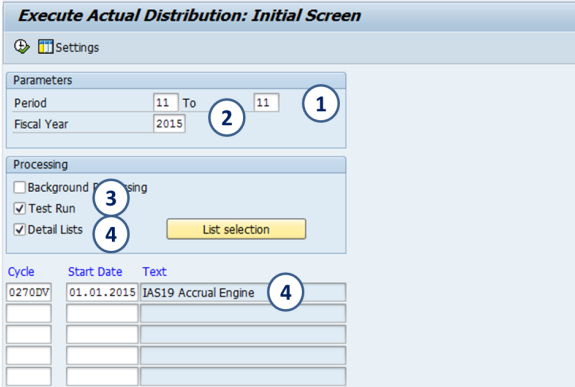
i Execute Actual Distribution: Initial Screen



STEP 2

On the Execute Actual Distribution screen, make the following entries:

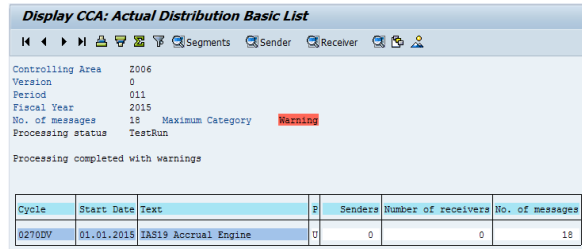
	Field name	User action and values	Comment
0	Controlling Area (dialog box)	Enter controlling area	Only needed if dialog box displays.
1	Periods	Enter one number in each field, for example, from 1 to 1	Jan =1, Dec=12
2	Year	Current year	
3	Test run		Use test run until the run is error-free
4	Detailed lists	x	
5	Cycle	Enter the cycle code => the Start Date comes when you click Enter	You can execute several cycles in one execution



STEP 3

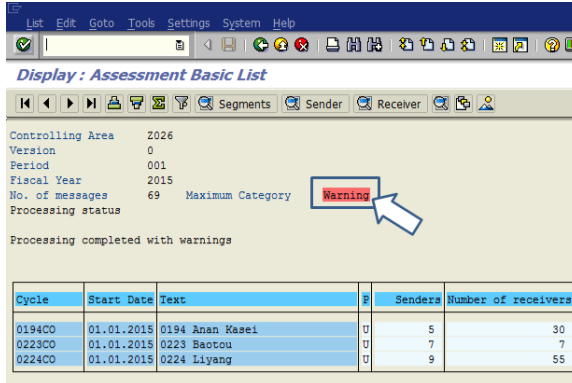
Execute

! It is compulsory to clear Error messages before saving the cycle

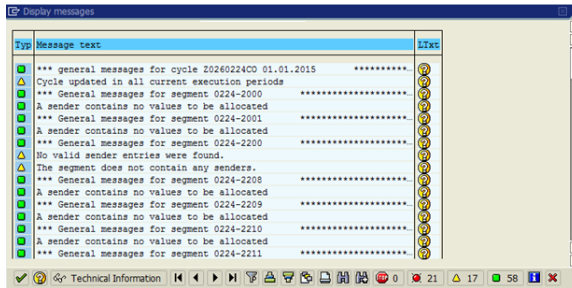


i Inform the person in charge of cycles maintenance if there are errors messages and wait until there are solved before starting the next step

Click **Warning** or **Errors** to display messages

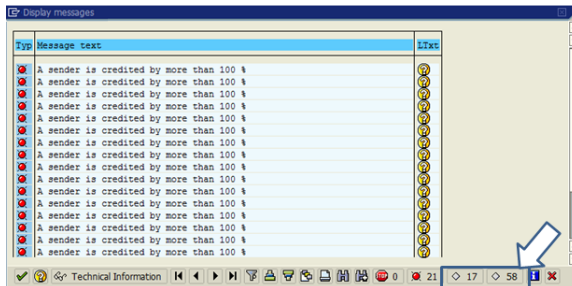


i Messages are displayed

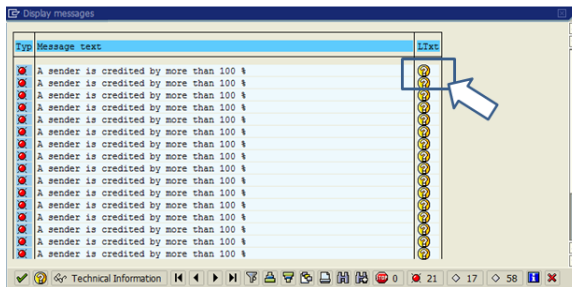


You can click:

: hide information
and/or : warning messages



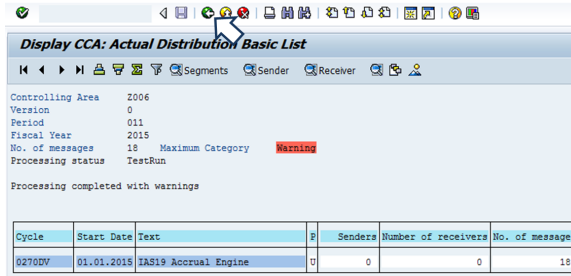
and then click to get more detail regarding the error message



- GA717 - No receiver tracing factors defined
- GA721 - A sender is credited by more than 100 %

STEP 4

Go back to the initial screen by clicking 



Display CCA: Actual Distribution Basic List

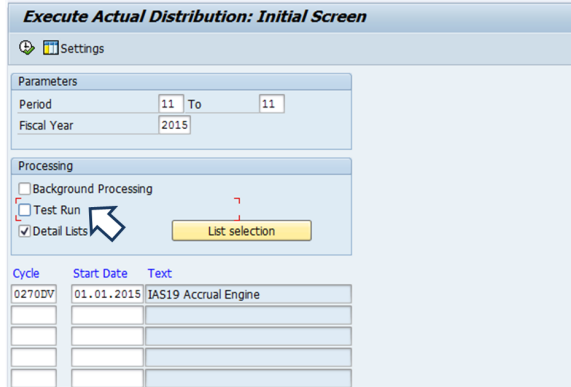
Controlling Area 2006
Version 0
Period 011
Fiscal Year 2015
No. of messages 18 Maximum Category **Warning**
Processing status TestRun

Processing completed with warnings

Cycle	Start Date	Text	Senders	Number of receivers	No. of messages
0270DV	01.01.2015	IAS19 Accrual Engine	0	0	18

STEP 5

Untick the field "Test run" and execute 



Execute Actual Distribution: Initial Screen

Settings

Parameters


Period 11 To 11
Fiscal Year 2015

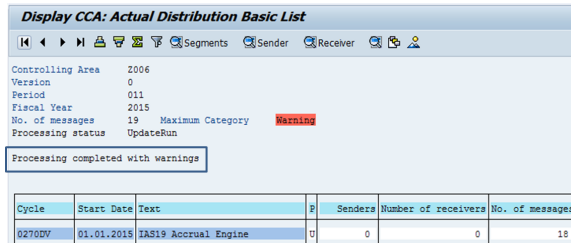
Processing

Background Processing
 Test Run
 Detail Lists

List selection

Cycle	Start Date	Text
0270DV	01.01.2015	IAS19 Accrual Engine

 The process is completed without error



Display CCA: Actual Distribution Basic List

Controlling Area 2006
Version 0
Period 011
Fiscal Year 2015
No. of messages 19 Maximum Category **Warning**
Processing status UpdateRun

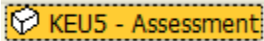
Processing completed with warnings

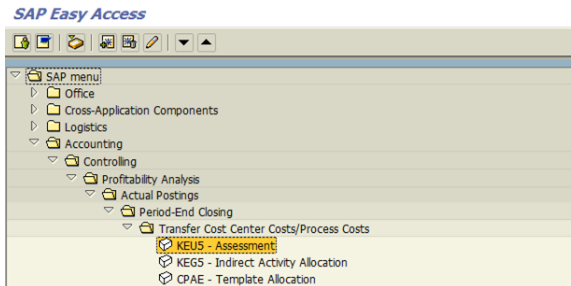
Cycle	Start Date	Text	Senders	Number of receivers	No. of messages
0270DV	01.01.2015	IAS19 Accrual Engine	0	0	18

STEP 1

Start the transaction using the menu path or transaction code KEU5


Double-click

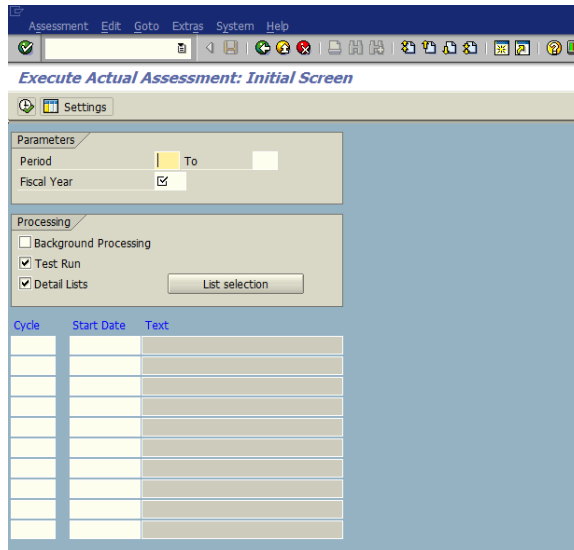




SAP Easy Access

- SAP menu
 - Office
 - Cross-Application Components
 - Logistics
 - Accounting
 - Controlling
 - Profitability Analysis
 - Actual Postings
 - Period-End Closing
 - Transfer Cost Center Costs/Process Costs
 - KEU5 - Assessment
 - KEGS - Indirect Activity Allocation
 - CPAE - Template Allocation

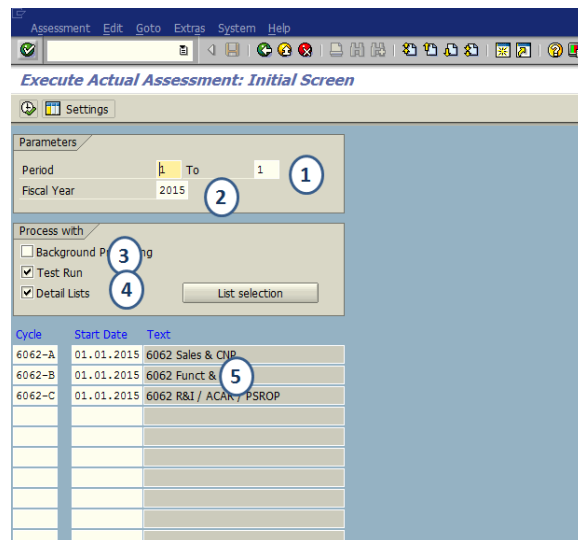
 Execute Actual Assessment: Initial Screen



STEP 2

On the Execute Actual Assessment screen, make the following entries:

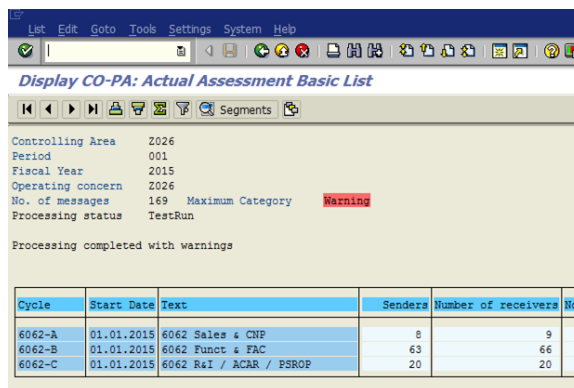
| | Field name | User action and values | Comment |
|---|-------------------------------|-------------------------------------------------------------------|-------------------------------------------------|
| 0 | Controlling Area (dialog box) | Enter controlling area | Only needed if dialog box displays. |
| 1 | Periods | Enter one number in each field, for example, from 1 to 1 | Jan =1, Dec=12 |
| 2 | Year | Current year | |
| 3 | Test run | | Use test run until the run is error-free |
| 4 | Detailed lists | x | |
| 5 | Cycle | Enter the cycle code => the Start Date comes when you click Enter | You can execute several cycles in one execution |



STEP 3

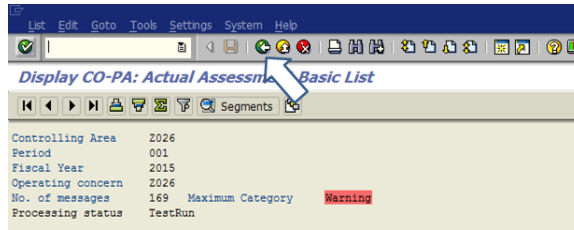
Execute

It is compulsory to clear Error messages before saving the cycle



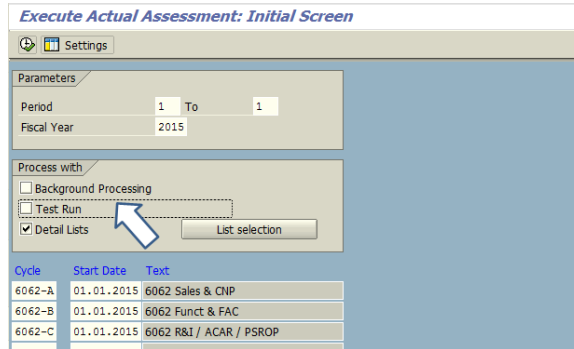
STEP 4

Go back to the initial screen by clicking 

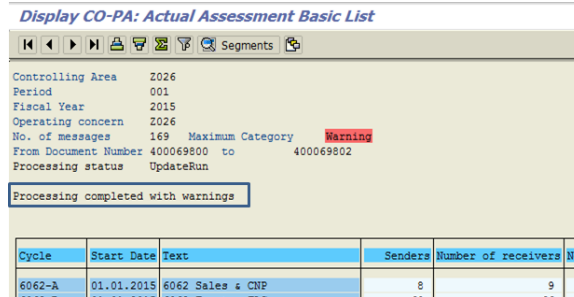


STEP 5

Untick the field "Test run" and execute 



The process is completed without error



Error: You are trying to view a page which does not yet have a published version available and you do not have permission to view draft versions.

Workflow history

This view shows the 5 most recent entries. The complete workflow log is available from the 'Document Activity' menu item.

| Dec 03, 2025 | Actor | Type | Activity | Version |
|-------------------------------------------------------------------------------------|--------------------|-------|-------------------------------------------------|---------|
| Published | CHANSRI, Surachet | State | changed state to Published at 6:32 am | v38 |
| Draft | CHANSRI, Surachet | State | gave Approvers approval at 6:32 am | |
| Sept 23, 2025 | | | | |
|  | PONGTHAM, Piyaporn | Edit | updated the page at 1:02 pm Other contributors: | |

State changed state to **Draft** at 11:02 am [v38](#)

Mar 26, 2025

Published



Gomes, Susana

Edit updated the page at 3:58 pm

State changed state to **Published** at 2:59 pm [v37](#)

Draft



Gomes, Susana

State gave *Approvers* approval at 2:59 pm

State changed state to **Draft** at 2:58 pm [v37](#)
