

NASA - Principles



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- 1. Every cost center must be mapped to ZCBS level 4
- 2. One cost center must be linked to one BFC Heading
- 3. ZCBS L2 respects the reporting guide BFC and cycles accordingly
- 4. ZCBS level 3 and 4 are flexible for GBUs Adm & Com, R&I
- 5. Employees working for different BSAs can't be on the same cost center
- 6. Each ZCBS node at level 4 is attached to one single BSA
- 7. Determination of NASA nodes (Description)
- 8. Budget Owner Determination: L5 of NASA Hierarchy

1. Every cost center (CC) must be mapped to ZCBS Level 4	CCs Rules	ZCBS Rules	NASA Rules	BSA Functions
2. One cost center must be linked to one BFC Heading	CCs Rules	ZCBS Rules	NASA Rules	BSA Functions
3. ZCBS L2 respect the reporting guide BFC and cycles accordingly	CCs Rules	ZCBS Rules	NASA Rules	BSA Functions
4. ZCBS level 3 and 4 are flexible for GBUs Admin & Com. R&I	CCs Rules	ZCBS Rules	NASA Rules	BSA Functions
5. Employees working for different BSAs can't be on the same CC	CCs Rules	ZCBS Rules	NASA Rules	BSA Functions
6. Each ZCBS node at level 4 is attached to one single BSA	CCs Rules	ZCBS Rules	NASA Rules	BSA Functions
7. Determination of NASA nodes	CCs Rules	ZCBS Rules	NASA Rules	BSA Functions
8. Budget Owner Determination: L5 of NASA Hierarchy	CCs Rules	ZCBS Rules	NASA Rules	BSA Functions

1. Every cost center must be mapped to ZCBS level 4



General rule

Each Cost Center must be mapped to one Cost Center group at level 4 of ZCBS hierarchy.



Illustration

When you request the creation of a new cost center, you must provide the ZCBS level 4 group:

Create Request for Master Data: Create - Cost Center

Submit

Category: Cost Center
Action: Create
Title: New costs center
System landscape: ERP Rhodia Core
Company Code: PRS CoCode:
Business Unit:
Status: Processed by Requester
Created on: 17.04.2023
Created By: Rémy JULIEN
Requester: Rémy JULIEN
E-Mail Address: Remy.JULIEN@solvay.com
Telephone: 0033 4 26191678
Project:
Urgent for closing:
Expected Due Date:
Temporary change:
Implementation phase:

General information | Master Data | Communication

St...	C...	CO Area	Cost Ctr	Valid From	Valid To	CoCode	BusA	CC...	Person Resp.	Us...	Department	Profit Center	Hierarchy Area	Alt. Hiera.	Name (English)
	✓	Z006	6268-6020	01.04.2022	31.12...	6268		W	50003966		Marketing	6268-10449	6268-FC-CS	EMSVQC	CS- Global Marketing

No exception

2. One cost center must be linked to one BFC Heading



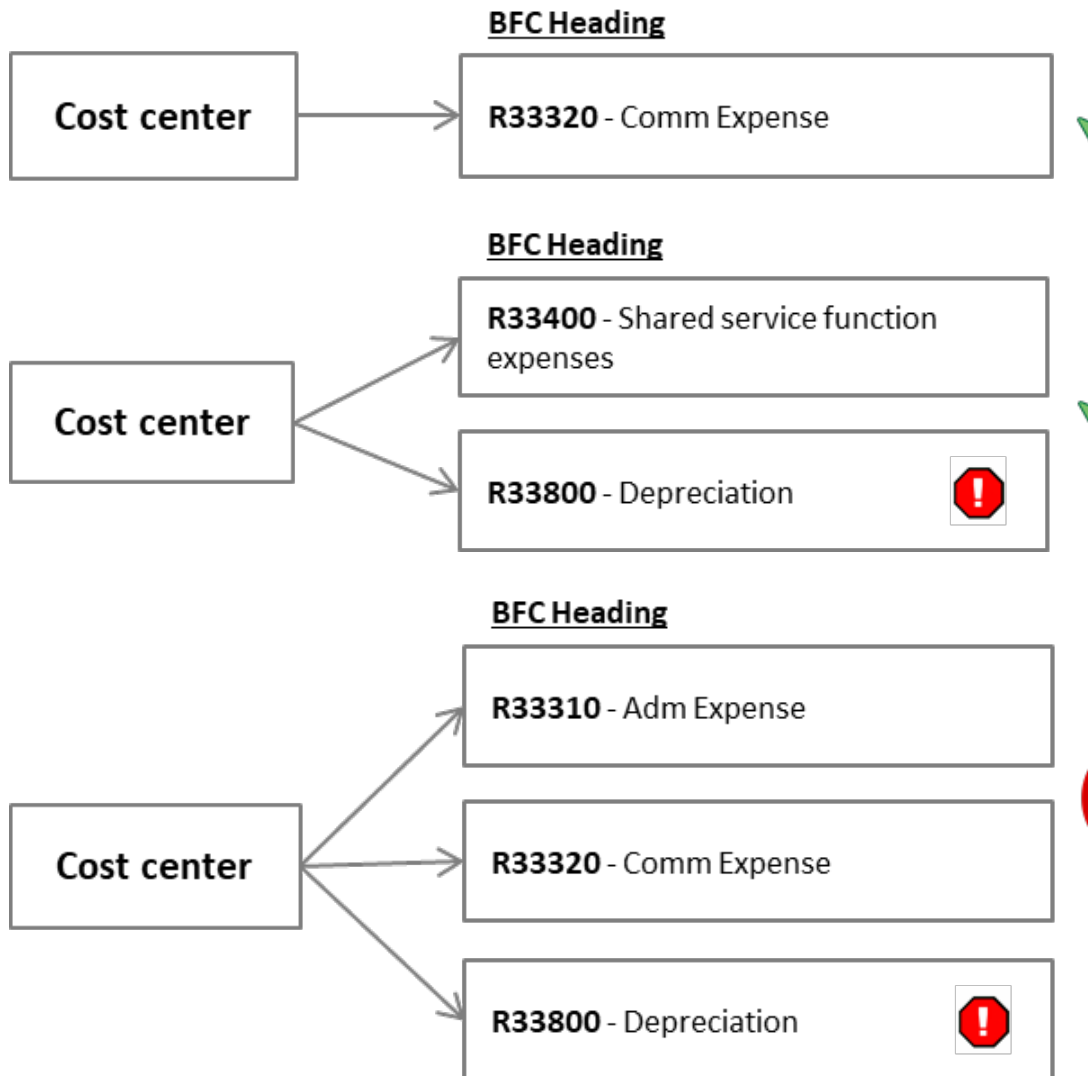
General rule

All Cost Centers are allocated to only **1 BFC heading** (through [allocation cycles](#)).



Illustration

When you [request the creation of a new cost center](#), you must provide the ZCBS level 4 group:



Exceptions

- Depreciation
- [Mixed Cost Centers](#) (allow to have variable and Fixed costs in same Cost Center)
- Production CC (that most of time belong also to [Mixed Cost Centers](#))
- R&D cost centers: depending on the accounts can report in [R36100 - R&I GBU](#) and [R36200 - Research & development - Grants](#)

3. ZCBS L2 respects the reporting guide BFC and cycles accordingly

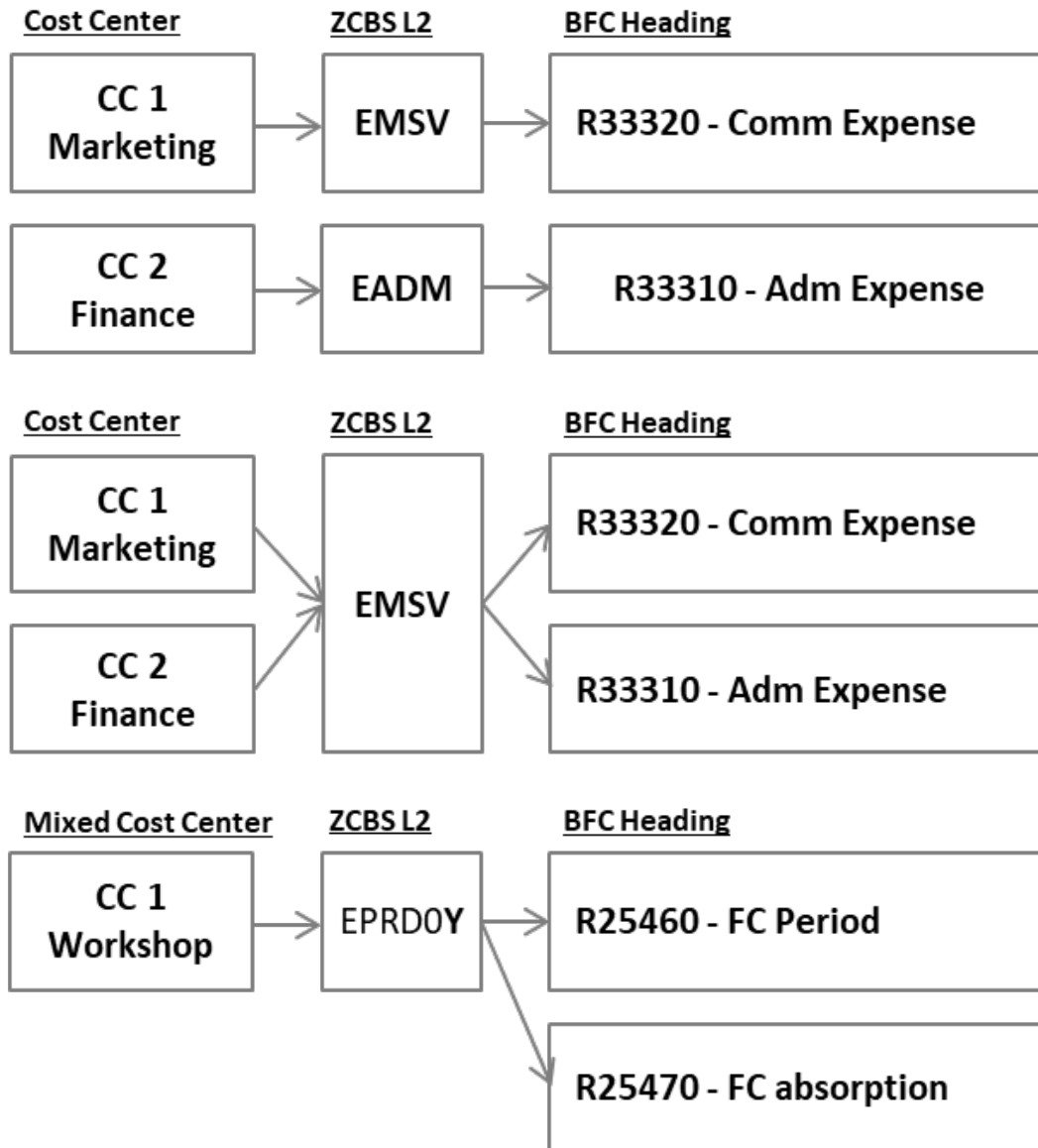


General rule

- ZCBS level 2 under [scope](#) are allocated to **only 1 BFC heading**.
- The [COPA Cycles](#) must ensure the consistency between the cost center and the target BFC heading (corresponding to the NASA hierarchy Level 2/ZCBS level 2 of the CC). Mapping L2-BFC



Illustration



Exceptions

- Depreciation
- EPRD for [Mixed CostCenters](#): Indirect allocate also variable. Workshop allocate to R25460/R25470
- RDD Node: Impact in R36100 & R36200



4. ZCBS level 3 and 4 are flexible for GBUs Adm & Com, R&I

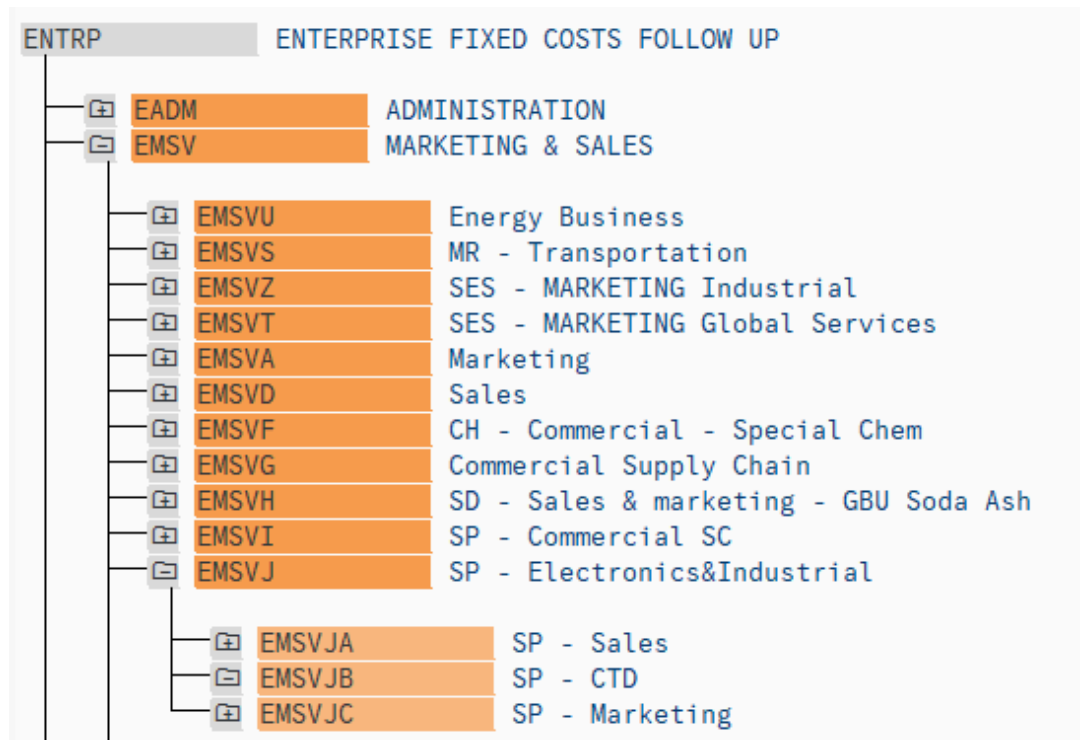


General rule

- Cost center Groups ZCBS for levels 3 and 4 can be created to cover the needs of the GBU/ should be adjusted to GBU organization. Only Under the Levels 2: R&D and SGA.



Illustration



Exceptions

- No exception

5. Employees working for different BSAs can't be on the same cost center



General rule

Employees working for different **BSAs** can't be on the same cost center



Illustration



Exceptions

- None, even if it means to have cost center with only one employee

6. Each ZCBS node at level 4 is attached to one single BSA



General rule

- Each CC is linked to one single ZCBS node (at level 4)
- Each ZCBS node level 4 is attached to one single [BSA](#) (see definitions)



Illustration



Exceptions

- If no BSA is identified for the ZCBS node level 4, it should be assigned to the technical BSA BSA_NA (BSA not assigned)

7. Determination of NASA nodes (Description)



General rule

Determination rules from ZCBS Hierarchy to NASA depend on:

- GBU Function
- If Function: Corporate Function SBS
- If GBU: Fixed Cost Plant, Fixed cost Others SGA/R&I/Interco



Illustration



Exceptions

- ...

8. Budget Owner Determination: L5 of NASA Hierarchy



General rule

- Each NASA node at Level 5 is linked to a **Budget Owner**, who is accountable for the budget.
- There is no maintenance in the systems of the correspondence: position/BO name vs L5 Node.
- Controlling of each function/GBU should know who is the budget owner of each L5 Node.



Illustration



Exceptions

- The concepts of budget owner (associated to level 5) and SRM7 position (approver of POs) are different.
- We might have a level 5 with 1 Budget owner (always) and many SRM7 approvers (associated to the CCs).