

# Rules - Cost Center ZCBS hierarchy

ZCBS is the code of the alternative cost centers hierarchy that is mainly used for reporting purposes (ex: [CoStA - Reports](#) , [Fixed costs](#) ).

You can display the ZCBS hierarchy:

- in SAP using the transaction [KSH3 - Display cost center hierarchy](#)

You can also use the report [FC - Cost centers master data](#) to display all cost centers with their assignment in the hierarchy ZCBS.



All active must be assigned to the lowest level in the hierarchy so that the full ZCBS levels are properly shown for the related cost center.

A cost center is included in ZCBS according to the following principles:

1. There is a direct link between the first level of the ZCBS hierarchy and the Activity 1
2. There is a direct link between the first (or second) level of the ZCBS hierarchy and the P&L
3. There is a direct link between the lowest level of the ZCBS hierarchy and a BSA

## 1. There is a direct link between the first level of the ZCBS hierarchy and the Activity 1

### CBS cost centers

- All cost centers included in the groups **SCBS-CORPO** Corporate Function & **SCBS-FUNCT** FUNCTION SERVICES are assigned to the **Activity 1** CBSS in WP2 (=IECRA00569) and PF2 (=DIV 50 or =BA 8500).
- Cost centers included in the group **SCBS-ICO** INTERCOMPANIES are assigned to the **Activity 1** CBSS in WP2 (=IECRA01148) and PF2.

2006 - CBS STRUCTURE

- SCBS-CORPO Corporate Function (Soc)
  - SCBS-CMI Climate Impulse (Soc)
  - SCBS-CDEI Diversity, Equity & Inclusion (Soc)
  - SCBS-CFI Finance (Soc)
  - SCBS-CMR Human Resources Corporate (Soc)
  - SCBS-CMG General Management (Soc)
  - SCBS-CSE Sustainability & Energy (Soc)
  - SCBS-CSCC Supply Chain Corporate (Soc)
  - SCBS-CIA Internal Audit (Soc)
  - SCBS-CIND Industrial Corporate (Soc)
  - SCBS-CIG General Counsel Corporate (Soc)
  - SCBS-CFRC Procurement corpo. (Soc)
  - SCBS-CST Strategy (Soc)
  - SCBS-COC Communication (Soc)
  - SCBS-CGRA Government Affairs (Soc)
  - SCBS-CBCC CC Corporate (Soc)
- SCBS-FUNCT Function Services (Soc)
  - SCBS-FSAI Synergy.AI (Soc)
  - SCBS-FITF Information Technology Projects - Build
  - SCBS-FMG GBS - Management
  - SCBS-FFI GBS - SL FIN
  - SCBS-FDM GBS - SL CM
  - SCBS-FGBO GBS - SL PROC
  - SCBS-FBR GBS - SL BR
  - SCBS-FBR Human Resources Shared (Soc)
  - SCBS-FCO Communication (Soc)
  - SCBS-FDIT Information Technology
  - SCBS-FCC CC Shared (Soc)
  - SCBS-FFAC Facilities & group security (Soc)
  - SCBS-FFI Finance (Soc)
  - SCBS-FSC Supply Chain Shared (Soc)
  - SCBS-FIND Industrial Shared (Soc)
  - SCBS-FGC General Counsel (Soc)
  - SCBS-FMS Strategic Channel Partner (Soc)
  - SCBS-FPROC Procurement shared (Soc)
  - SCBS-FISA TSA & Rebilling (Soc)
  - SCBS-FREB Rebuild ERP (Soc)
  - SCBS-FBCC Information Technology Projects - Build
- SCBS-ICO INTERCOMPANIES (Soc)
  - SCBS-IOCK INTERCOMPANIES

### Non allocated cost centers

- All cost centers included in the group **SCBS-OTH** CBS NON FUNCTION COSTS are assigned to the **Activity 1** **CBNR** in WP2 (=IECRA00450) and PF2 (=DIV 59 or =BA 8590).

2006 - CBS STRUCTURE

- SCBS-CORPO Corporate Function (Soc)
- SCBS-FUNCT Function Services (Soc)
- SCBS-ICO INTERCOMPANIES (Soc)
- SCBS-PROJ Services project (Soc)
- SCBS-OTH CBS NON FUNCTION COSTS (Soc)
  - SCBS-OTRSP CBS NON FUNCTION - Separation P
  - SCBS-OTRPO Day 3 Program
  - SCBS-OTRDR GBS Double run - Management
  - SCBS-SFIDR GBS Double run - SL FIN
  - SCBS-SCTDR GBS double run - SL CM
  - SCBS-SBRDR GBS double run - SL PROC
  - SCBS-SBRDR GBS double run - SL ER
  - SCBS-OTRDT Double Run II
  - SCBS-OTRRB Rebuild ERP
  - SCBS-OTRFC Facilities Double run - GBS
  - SCBS-OTRNE NEW ERP PROJECT
  - SCBS-OTRHS CBS NON FUNCTION COSTS - Scope I
  - SCBS-OTRHX CBS NON FUNCTION COSTS

### GBU cost centers

- All cost centers included in the group **ENTRP** ENTERPRISE are assigned to a GBU.

⚠ There can not be cost centers allocated to CBS included in the group ENTRP.

ZCBS 2006 - CBS STRUCTURE	
SCBS-CORPO	Corporate Function (Sco)
SCBS-FUNCT	Function Services (Sco)
SCBS-ICO	INTERCOMPANIES (Sco)
SCBS-PROJ	Services project (Sco)
SCBS-OTH	CBS NON FUNCTION COSTS (Sco)
ENTRP	ENTERPRISE FIXED COSTS FOLLOW UP
EADM	ADMINISTRATION
EMSV	MARKETING & SALES
EPRD	PRODUCTION
EMISC	MISCELLANEOUS PRODUCTION
EICO	GBU INTERCOMPANY
ESERV	OTHER REVENUES
ERSTR	RESTRUCTURING
EACAR	OTHER OPERATIONAL COSTS
ENRGL	NON RECURRING GAINS & LOSSES
EPFRO	POST OPERATING RESULT
ECF	VARIABLE COSTS
ECFUSE	VARIABLE SELLING EXPENSES
ESTLO	Storage and Loading
ELOCO	Logistic Cost NP (off-production)
ENDIN	WRITE-DOWNS ON INVENTORIES
EIOIR	IMPAIRMENT ON TRADE RECEIVABLES
ERIBO	R&I ROYALTIES
RDD	R&D
RDPL	R&D - Platforms

Activity 1  
GBU

**Other groups**

- The group **RHXXX TECHNICAL COST CENTERS** is used for technical cost centers (not reported in fixed costs report)
- The group **DISC DISCONTINUED** is used for cost centers that are blocked
- The group **ZNS-FUNCT NON SOLVAY - FUNCTION SERVICES** can be used for entities sold when they want to keep working with a fixed costs report with their own groups

ZCBS 2006 - CBS STRUCTURE	
SCBS-CORPO	Corporate Function (Sco)
SCBS-FUNCT	Function Services (Sco)
SCBS-ICO	INTERCOMPANIES (Sco)
SCBS-PROJ	Services project (Sco)
SCBS-OTH	CBS NON FUNCTION COSTS (Sco)
ENTRP	ENTERPRISE FIXED COSTS FOLLOW UP
RHXXX	TECHNICAL COST CENTERS
DISC	DISCONTINUED
ZNS-FUNCT	NON SOLVAY - FUNCTION SERVICES

Activity 1  
Not allocated

**Group ZNS-FUNCT**

Currently, the group ZNS-FUNCT does not exist in WP2 or PF2 because it doesn't need to be maintained.

**2. There is a direct link between the first (or second) level of the ZCBS hierarchy and the P&L**

**CBS cost centers**

- All cost centers included in the group **SCBS-CORPO** Corporate Function & **SCBS-FUNCT** FUNCTION SERVICES are allocated to **R33400 Shared service function expenses (origin)**
- All cost centers included in the group **SCBS-ICO** INTERCOMPANIES are allocated to **R33200 Shared services function costs invoiced**

ZCBS 2006 - CBS STRUCTURE	
SCBS-CORPO	Corporate Function (Sco)
SCBS-CMI	Climate Impulse (Sco)
SCBS-CMI	Diversity, Equity & Inclusion (Sco)
SCBS-CFI	Finance (Sco)
SCBS-CGR	Human Resources Corporate (Sco)
SCBS-CGM	General Management (Sco)
SCBS-CSE	Sustainability & Energy (Sco)
SCBS-CSC	Supply Chain Corporate (Sco)
SCBS-CIA	Internal Audit (Sco)
SCBS-CIND	Industrial Corporate (Sco)
SCBS-CIG	General Counsel Corporate (Sco)
SCBS-CPROC	Procurement corpo (Sco)
SCBS-CST	Strategy (Sco)
SCBS-COO	Communication (Sco)
SCBS-CORA	Government Affairs (Sco)
SCBS-CORC	CC Corporate (Sco)
SCBS-FUNCT	Function Services (Sco)
SCBS-FSAI	Synergy.AI (Sco)
SCBS-FITF	Information Technology Projects - Build
SCBS-FMG	GBS - Management
SCBS-FPI	GBS - SL FIN
SCBS-FPM	GBS - SL CM
SCBS-FPRO	GBS - SL PROC
SCBS-FBR	GBS - SL BR
SCBS-FHR	Human Resources Shared (Sco)
SCBS-FCO	Communication (Sco)
SCBS-FIT	Information Technology
SCBS-FIC	CC Shared (Sco)
SCBS-FIAC	Facilities & group security (Sco)
SCBS-FFI	Finance (Sco)
SCBS-FSC	Supply Chain Shared (Sco)
SCBS-FIND	Industrial Shared (Sco)
SCBS-FGC	General Counsel (Sco)
SCBS-FNS	Strategic Channel Partner (Sco)
SCBS-FPROC	Procurement shared (Sco)
SCBS-FISA	TSA & Rebilling (Sco)
SCBS-FRES	Rebuild ERP (Sco)
SCBS-FRNC	Information Technology Projects - Build
SCBS-ICO	INTERCOMPANIES (Sco)
SCBS-IOCK	INTERCOMPANIES

BFC account  
R33400 Shared Service function expenses (origin)

R33200 Shared Service function costs invoiced

**Non allocated cost centers**

- Cost centers included in the group **SCBS-OTH** CBS NON FUNCTION COSTS : they will be allocated to corresponding

BFC headings depending on its destination (ie: Administrative or Commercial expenses, Other recurring operating income /expenses, etc)

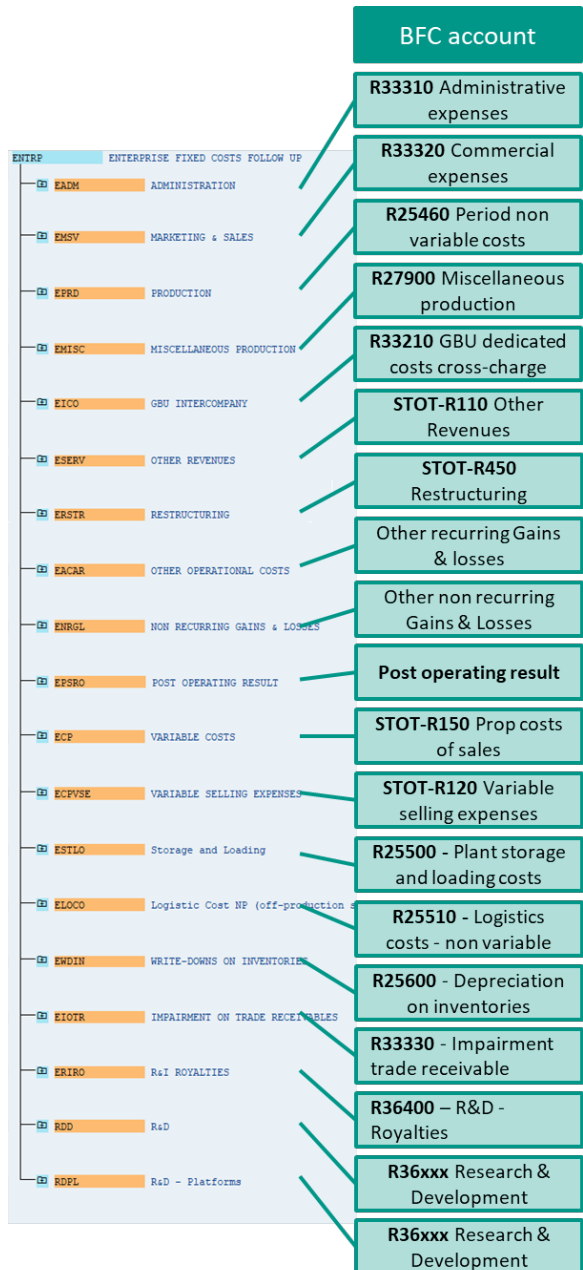
ZCBS	2006 - CBS STRUCTURE
SCBS-CORFO	Corporate Function (Sco)
SCBS-FUNCT	Function Services (Sco)
SCBS-ICO	INTERCOMPANIES (Sco)
SCBS-PROJ	Services project (Sco)
SCBS-OTB	CBS NON FUNCTION COSTS (Sco)
SCBS-OTBSP	CBS NON FUNCTION - Separation P
SCBS-OTBFO	Day 3 Program
SCBS-OTBDR	GBS Double run - Management
SCBS-SHIDR	GBS Double run - SL FIN
SCBS-SCTDR	GBS double run - SL CM
SCBS-SFRDR	GBS double run - SL PROC
SCBS-SHRDR	GBS double run - SL HR
SCBS-OTBTD	Double Run IT
SCBS-OTBRS	Rebuild ERP
SCBS-OTBFC	Facilities Double run - GBS
SCBS-OTBNE	NEW ERP PROJECT
SCBS-OTBS	CBS NON FUNCTION COSTS - Scope 1
SCBS-OTBX	CBS NON FUNCTION COSTS

**BFC account**  
Depends on the destination

**GBU cost centers**

- The allocation of cost centers included in the group **ENTRP EN TERPRISE** depends on the type of costs:

ZCBS group	Definition
EPRD	<p>All production cost centers should be included in the group EPRD:</p> <ul style="list-style-type: none"> <li>Indirect production cost centers (PPPP-2 in WP2) should be included in a group EPRD1=&gt;EPRD6. <ul style="list-style-type: none"> <li>Utilities cost centers should be included in the group EPRD4Y in PF2 only. In WP2 they are included in the group ECP)</li> </ul> </li> <li>Direct production cost centers (PPPP-1 in WP2, EE32xxxxx in PF2) should be included in the EPRD0: <ul style="list-style-type: none"> <li>EPRD0X when the production cost center is not <b>mixed</b> (all cost centers in WP2 and some cost centers in PF2)</li> <li>EPRD0Y when the production cost center is <b>mixed</b> (only in PF2)</li> <li>EPRD0Z can be used to manage underactivity (only in very specific cases)</li> </ul> </li> </ul> <p>=&gt; Definition of <b>Period non-proportional costs of production (R25460)</b></p>
EADM	<p>This group is used for cost centers allocated to the BFC account <b>Administrative expenses (R33310)</b></p> <ul style="list-style-type: none"> <li>A GBU can request the creation of sub-groups to detail its own organization.</li> </ul>
EMSV	<p>This group is used for cost centers allocated to the BFC account <b>Commercial expenses (R33320)</b></p> <ul style="list-style-type: none"> <li>A GBU can request the creation of sub-groups to detail its own organization.</li> </ul>
RDD	<p>This group is used for cost centers allocated to the BFC account <b>Research and Development (R360)</b></p> <ul style="list-style-type: none"> <li>A GBU can request the creation of sub-groups to detail its own organization.</li> </ul>



For other groups you can look at the file by ERP in [Assessment cycles Rules](#)

**Technical cost centers** are not allocated to BFC

### **3. There is a direct link between the lowest level of the ZCBS hierarchy and a BSA**

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The ZCBS hierarchy is used for the allocation of cost centers to a [BSA](#) using.

The assignment of cost centers to a BSA is done with the cost center hierarchy = [ZCBS\\_BSA](#) which is built using the last level of the ZCBS hierarchy