

Check Depreciation Allocation

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



WW

ERP

PF2

Frequency

Monthly

References

Forms

Attachments

[Depreciation Allocation CCCC MM
YYYY_Template](#)

[Template Depreciation Cases](#)

[Depreciation check PF2_ New
Template](#)

[Depreciation check WP2_ New
Template](#)

<< Check Depreciation Allocation >>

1. Objective and Scope

1.1. Objective of this Operation

The goal of this check is to guarantee that all Syensqo companies are allocating correctly the Depreciation costs to final BFC headings related to Depreciation (making a consistency check between the BS and PL Depreciation).

1.2. Scope

WW

2. Definitions

See [Finance Glossary](#):

- ...

3. Depreciation Check

3.1. I receive the file with the central check of the depreciation

3.1. I check if my companies have deltas

Depreciation Balance Sheet									
Reporting Unit	AC=R27200	AC=R33800	AC=R36300	AC=R38400	AC=R48620	AC=R25860	Total Dep P&L	Dotation	CHECK
	Serv&Ut	Adm&Com	R&D	Other recurring depreciation expenses	Other non-recurring impairment losses	period non proportional depreciation of a product	BFC	BFC	P&L VS BSheet
RU=04056	-2.272	-478		-1.139		-13.411	-17.300	-17.427	127
RU=05782	-18.075	-5.378	-8.949	-1.281	-3.207	-65.841	-102.731	-103.320	589
RU=06289						-470	-470	-306	-164

3.2. I analyze the deltas

3.2.1. I confirm the amount in BS

The amount coming from BS appears in the file split by BS Headings, starting on column AD, and being the total on column Y.

Depreciation Balance Sheet									
Reporting Unit	AC=R27200	AC=R33800	AC=R36300	AC=R38400	AC=R48620	AC=R25860	Total Dep P&L	Dotation	CHECK
RU=01196		-1.847		-5			-1.852	-1.852	

If there was no manual adjustment in BFC, this amount should be the same as the amount in SAP in the Asset History Sheet.

Transaction AR02

[blocked URL](#)

CoCd	Heading	Crcy	Σ	F00 OPENING	Σ	F99 CLOSING	Σ	F25 TOTAL	Σ
1196		EUR		0,00		0,00		0,00	
	A20300	EUR		401.775,44		401.775,44		12.949,00-	
	A20800	EUR		0,00		0,00		0,00	
	A21100	EUR		18.475,00		18.475,00		616,00-	
	A21300	EUR		799.419,99		818.434,03		34.128,04-	
	A21500	EUR		1.995.090,25		2.142.870,37		153.581,88-	
	A21700	EUR		395.618,91		395.218,91		10.947,00-	
	A21900	EUR		43.000,00		0,00		0,00	
	A23300	EUR		12.840.174,76		13.015.734,45		1.549.236,29-	
	A23400	EUR		245.255,23		260.931,53		85.970,21-	
1196		EUR		16.738.809,58		17.053.439,73		1.847.428,42-	

If the amount is not the same, it means that a manual adjustment was done in BFC BS. To solve the delta, this adjustment must also be done in BFC PL.

Note: In some situations there is a gap not considered in F25, and which should appear in AR02 under F33. If this is the case, we should consider it also OK.

3.2.2. I confirm the amount in PL

The original amounts are posted in cost centers and then should be allocated via cycles using the correct allocation structures or Cost Elements.

Transaction S_ALR_87013615:

+ - + Data Source... i

Selection values

Controlling Area	CHEF
Fiscal Year	2022
From Period	1
To Period	3
Plan Version	0

Select Groups/Values

Cost Center Group	E_0005				
Or value(s)		to		→	
Cost Element Group	ZSOLV-DEP				
Or value(s)		to		→	

Breakdown by Partner

Date: 24.04.2023 Page:

Column:

Cost Center/Group: E_0005 SOLVAY CHEM INT

Person responsible: *

Reporting period: 1 to 3 2022

Cost Elements/Partner Object	Act. Costs	Plan Costs	Var. (Abs.)
* 6301000000 Intang assets-am	788,48		788,48
** 6302000000 Depr. tgable assets	788,48		788,48
*** AMO / DEPRECIATION excluding IFRS1	539,94		539,94
**** 6302000010 DEPREC-BUILD -IFRS16	1.328,42		1.328,42
***** 6302000020 DEPR-MOV ASS -IFRS16	75.095,33		75.095,33
***** 6302000020 DEPR-MOV ASS -IFRS16	75.095,33		75.095,33
***** IFRS16 direct depreciation	41.824,03		41.824,03
***** OUT OF SCOPE AMO / DEPRECIATION	41.824,03		41.824,03
***** Debit	116.919,36		116.919,36
***** Over/Underabsorption	118.247,78		118.247,78

In this case, as we don't have any credit amount, it means that the allocation was done directly to COPA.

	AC=R25890 Prod	AC=R27200 Serv&Ut	AC=R33800 Adm&Com	AC=R36300 R&D	AC=R38400 ring depreciatio	AC=R48620 curring imponal depre	AC=R25860 nt of intan	AC=R45500 Goodwill	AC=R46000 Impairment	Total Dep P&L BFC
s RU=00005	0	-86	-35	0	0	0	0	0	0	-121

If the amount on the debit side is not the same as the BFC amount, it means that the cycle allocations are not being done properly, or that there was a manual adjustment in BFC PL.

NOTE:

- Use template "Depreciation Allocation CCCC MM YYYY" for the PF2 system to easily detect cost centers that have incorrect allocation. We created file "Template depreciation cases" containing various cases so that we could quickly discover discrepancies.
- Use template "Depreciation check PF2_ New Template" and "Depreciation check WP2_ New Template" for deeper analysis.

3.2.2.2. Analysis for CC allocating directly to COPA

Note: Each Cost Element is linked to a certain Value Field (via Cost Element Group ZFC-PA), but in fact the Value Field is directly maintained in the cycle, so we can have a different (incorrect) link. Because of that, if needed we can check manually the final Value Field of each CC, independently from the Cost Element.

Example of analysis:

Transaction S_ALR_87013615:

Cost Centers: Breakdown by Partner: Selection

Data Source...

Selection values

Controlling Area	CHEF
Fiscal Year	2022
From Period	1
To Period	3
Plan Version	0

Select Groups/Values

Cost Center Group		to		
Or value(s)	CH1264803B	to		
Cost Element Group	ZSOLV-DEP	to		
Or value(s)		to		

Reports

- Breakdown by Partner
- Partner Object Type

Breakdown by Partner		Date: 2
Cost Center/Group	CH1264803B	Koppersi
Person responsible	50033507	
Reporting period	1 to 3	2022

Cost Elements/Partner Object	Act. Costs
	314,82
* 6302000000 Depr. tgble assets	314,82
** AMO / DEPRECIATION excluding IFRS1	314,82
*** OUT OF SCOPE AMO / DEPRECIATION	314,82
**** Debit	314,82
CTR CH32480400 AQ bulk	
CTR CH38600012 Wegv.afvalst.AQ	314,82-
* 9630000001 Depreciations	314,82-
** Indirect depreciation Actual	314,82-
*** INDIRECTS COSTS Depreciation Actua	314,82-
**** Credit	314,82-
**** Over/Underabsorption	

Transaction KE24 - COPA amounts:

Display Actual Line Items: F001 - Cost-Based

Selection Conditions				
Currency type	10			Code Currenty
Record type	D	to		Cycles
Period/year	001.2023	to	003.2023	Periods
Document number		to		
Date created		to		
Reference document number		to		
Entered by		to		
Sender cost center	CH1264803B	to		Cost center
Cost element		to		
CO order		to		
Sales order		to		
Company code	0294	to		Company code
Customer		to		
Product		to		
Billing date		to		

The entire amount is allocated to a Depreciation PL heading, so it's OK:

Layout	SUSANA	Cost centers check
Cost Center	CH1264803B	Koppersinstallatie
Report currency	*	Object Currency

Cost Element	Cost element name	Σ	Val.in rep.cur.	Total quantity PUM	Per O...	Offsetting acct	Nam
		-	0,00		1		
		-	0,00		2		
		-	0,00		3		
		- -	0,00				

3.2.2.2. Analysis for indirect CC

The original amounts are posted in cost centers, then after should be allocated to other cost objects using the correct cost elements for depreciation.

Example of analysis:

Transaction S_ALR_87013615:

Cost Centers: Breakdown by Partner: Selection

Data Source...

Selection values

Controlling Area	CHEF
Fiscal Year	2020
From Period	1
To Period	12
Plan Version	0

Select Groups/Values

Cost Center Group		
Or value(s)	JF80000101	to
Cost Element Group	ZSOLV-DEP	
Or value(s)		to

In this case we have an issue: we had 151€ of depreciation that were allocated to Fixed Costs, which is wrong.

1st step: Check if it was already solved during the year:

Further Selection Criteria...

Controlling Area

Cost Center to

or

Cost Center Group

Cost Element to

or

Cost Element Group

Posting Data

Posting Date to

Layout	CATARINA	3S-lineitems
Cost Center	JF80000101	People debit COGENER
Report currency	*	Object Currency

Cost Center	Cost Element	Cost element name	D/C	Σ	Val.in rep.cur.	RCurr	Per	Σ
				▪	17,78	EUR	1	▪
				▪	17,75	EUR	2	▪
				▪	17,78	EUR	3	▪
				▪	17,78	EUR	4	▪
				▪	17,76	EUR	5	▪
				▪	17,76	EUR	6	▪
				▪	17,77	EUR	7	▪
				▪	5,36	EUR	8	▪
				▪	5,35	EUR	9	▪
				▪	5,35	EUR	10	▪
				▪	5,36	EUR	11	▪
				▪	5,35	EUR	12	▪
				▪▪	151,15	EUR		▪▪

In this case, every month we have deltas, meaning that the cycle is still wrong, so we need to check which is the cycle that balances this CC and analyze it.

In this case the cycle is created as below, which means that all amounts posted on this CC (without any restriction on the Cost Element) will be allocated to Labor (Fixed Costs):

Controlling Area: CHEF ERP SOLVAY
 Cycle: 5835E1 5835 - Exception 1
 Segment Name: JF8000101

Segment Header | Senders/Receivers | Sender Values | Receiver Tracing Factor

	From	To	Group
Sender			
Cost Center	JF8000101		
Cost Object			
Cost Element			
Receiver			
Order			
Cost Center			
Cost Object			
WBS element	I05835SPPT6306		

Controlling Area: CHEF ERP SOLVAY
 Cycle: 5835E1 5835 - Exception 1
 Segment Name: JF8000101A

Segment Header | Senders/Receivers | Sender Values | Receiver Tracing Factor

Assessment CEle: 962000001 personnel costs int.
 Allocation structure: []

Sender values
 Sender rule: Posted amounts
 Share in %: 100,00 %
 Actual value origin Plan value origin

Receiver tracing factor
 Receiver rule: Fixed percentages

here we know that this cost element is allocating to fixed costs
 Go to Hah3 with cost element group and search CE - it is included in cycle

ZSOLV-FC Total fixed costs

- 6145020000
- 7090000000
- 7400000000
- 7400000020
- ZSO-29991A R12600 Royalties paid (sales) C41
- ZSO-P00001 PEOPLE
 - ZSO-P10001 Internal
 - ZSO-P10002 Temporary Staffing
 - ZSO-P10096 Management Contractors
- ZSO-P00002 HUMAN RESOURCES SERVICES
 - ZSO-P10006 Payroll Services
 - ZSO-P10007 Recruitment Services
 - ZSO-P10008 Learning & Development Services
 - ZSO-P10076 Assessment Services
 - ZSO-P10099 Compensation & Benefit Services
- ZSO-P00003 FINANCIAL SERVICES
 - ZSO-P10013 Banking & Investment Services

The correct way to allocate this CC is to split the amount between Fixed Costs and Depreciation. How?

Display Actual Assessment Cycle: Segment

Controlling Area: CHEF ERP SOLVAY
 Cycle: 5835E1 5835 - Exception 1
 Segment Name: JF8000101B

Segment Header | Senders/Receivers | Sender Values | Receiver Tracing Factor

	From	To	Group
Sender			
Cost Center	JF8000101		
Cost Object			
Cost Element			ZSOLV-DEP
Receiver			
Order			
Cost Center			
Cost Object			
WBS element	I05835SPPT6306		
Business entity			

Segment 1 to allocate all Depreciation costs to Amortization:

Display Actual Assessment Cycle: Segment

Attribute

Controlling Area: CHEF ERP SOLVAY
 Cycle: 5835E1 5835 - Exception 1
 Segment Name: JF8000101B Lock indicator

Segment Header | Senders/Receivers | Sender Values | Receiver Tracing Factor

Assessment CEle: 9637200001 Dep Study & Start-Up
 Allocation structure:

Sender values

Sender rule: Posted amounts
 Share in %: 100,00 %
 Actual value origin Plan value origin

Receiver tracing factor

here we can use any cost element that is inside Group AMO/depreciation
 To be /agreed/validated by controller

- ZSOLV-DEP Total depreciation
 - ZSO-29994I R38400 Other recurring deprec. exp I65
 - ZSO-IND5 INDIRECTS COSTS Depreciation Absorption
 - ZSO-IND51 INDIRECTS COSTS Depreciation Absorption
 - ZSO-P19993 OUT OF SCOPE AMO / DEPRECIATION
 - ZSO-29993 AMO / DEPRECIATION excluding IFRS16
 - ZSO-29993B IFRS16 direct depreciation
 - ZSO-IND4 INDIRECTS COSTS Depreciation Actual
 - ZSO-IND41 IFRS16 Indirect depreciation Actual
 - ZSO-IND42 Indirect depreciation Actual

Segment 2 to allocate all Fixed Costs to Fixed Costs:

Attribute

Controlling Area: CHEF ERP SOLVAY
 Cycle: 5835E1 5835 - Exception 1
 Segment Name: JF8000101A Lock indicator

Segment Header | Senders/Receivers | Sender Values | Receiver Tracing Factor

	From	To	Group
Sender			
Cost Center	JF80000101		
Cost Object			
Cost Element			ZSOLV-FC
Receiver			
Order			
Cost Center			
Cost Object			
WBS element	I05835SPPT6306		

Controlling Area: CHEF ERP SOLVAY
 Cycle: 5835E1 5835 - Exception 1
 Segment Name: JF80000101 Lock indicator

Segment Header | Senders/Receivers | Sender Values | Receiver Tracing Factor

Assessment CEle: 9620000001 personnel costs int.
 Allocation structure:

Sender values

Sender rule: Posted amounts
 Share in %: 100,00 %
 Actual value origin Plan value origin

Receiver tracing factor

Receiver rule: Fixed percentages

Keep the same Assessment Cost Element that we already had

NOTE:

This split between type of costs can be done using different segments (as shown above), but can also be done using only 1 segment with the correct allocation structure

It's necessary to check in the [cycles rules](#) the correct way to allocate the respective CC (unless there is some specific and justified reason requested by the controller to allocate otherwise).

End of document.

Workflow history

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

Oct 22, 2025	Actor	Type	Activity	Version
Published	 LUIS SCHUBERT, Eduardo	State	changed state to Published at 1:30 pm	v25
Draft	 LUIS SCHUBERT, Eduardo	State	gave <i>Approvers</i> approval at 1:30 pm	
Sept 08, 2025				
	CHANSRI, Surachet	Edit	updated the page at 11:31 am	
		State	changed state to Draft at 9:31 am	v25
Apr 10, 2025				
Published	 Gomes, Susana	Edit	updated the page at 2:59 pm	
	 Gomes, Susana	State	changed state to Published at 1:02 pm	v24