

Details by Cost Center Resp.

Process Owner

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General Description

3 years of Actual Destination or Actual Origin Costs. Easily analyse/compare Actual Costs for current year vs last 2 years

- Details for each Cost Center and Person Responsible of the CC of Actuals Costs by year split by :
 - The Cost Center hierarchy : Fixed Costs Grp 2, Fixed Costs Grp 3, Fixed Costs Grp 4
 - The Cost Element hierarchy : 2 Function, 3 Sub Function Grouping, 4 Sub Function

Actuals Costs of the current year are compared with the Actuals Costs of Y-1 (same period). A comparison with the budget is available by clicking on "Production Costs" for GBUs or "Function Costs" for Corporate Functions (CBS).

Target Users

- Finance
- Controlling
- Industrial

Authorization & Rights

All the accesses must be validated by the

GBU Finance or Industrial Directors

Authorisations' rights per GBU or Function, Zone, Plant

[Access form](#)

Calculation	
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Actual Destination	<p>All costs which are debit/credit postings. It includes both Primary and Secondary costs (refer below table on Cost type, Cost Element & Cost Category).</p> <table border="1" data-bbox="315 205 1227 1268"> <thead> <tr> <th>Type</th> <th>Cost Element Group 1</th> <th>Cost Element Group 1</th> </tr> </thead> <tbody> <tr> <td>Primary</td> <td>ZRCS-AC Actual Fixed Costs ZRCS-OTH Others ZRCS-VSE Variable Selling Exp</td> <td>01 Primary Costs/Cost-reducing revenue 03 Accrual/deferral per surcharge 04 Accrual/deferral per debit=actual 11 Revenues 12 Sales deduction 22 External settlement</td> </tr> <tr> <td>Primary</td> <td>ZRCS-Sale</td> <td>01 Primary Costs/Cost-reducing revenue 03 Accrual/deferral per surcharge 04 Accrual/deferral per debit=actual 11 Revenues 12 Sales deduction 21 Internal settlement 22 External settlement 42 Assessment 43 Internal activity allocation</td> </tr> <tr> <td>Primary</td> <td>ZRCS-ACAMO Actual Depreciation</td> <td>01 Primary Costs/Cost-reducing revenue 03 Accrual/deferral per surcharge 04 Accrual/deferral per debit=actual 11 Revenues 12 Sales deduction 22 External settlement</td> </tr> <tr> <td>Secondary</td> <td>ZRCS-ACAMO Actual Depreciation</td> <td>21 Internal settlement 31 Order/project results analysis 41 Overhead rates 42 Assessment 43 Internal activity allocation 50 Project-related incoming orders: sales revenue 51 Project-related incoming orders: other revenue 52 Project-related incoming orders: costs 61 Earned value</td> </tr> <tr> <td>Secondary</td> <td>ZRCS-AC Actual Fixed Costs ZRCS-OTH Others ZRCS-VSE Variable Selling Exp</td> <td>21 Internal settlement 31 Order/project results analysis 41 Overhead rates 42 Assessment 43 Internal activity allocation 50 Project-related incoming orders: sales revenue 51 Project-related incoming orders: other revenue 52 Project-related incoming orders: costs 61 Earned value</td> </tr> </tbody> </table>	Type	Cost Element Group 1	Cost Element Group 1	Primary	ZRCS-AC Actual Fixed Costs ZRCS-OTH Others ZRCS-VSE Variable Selling Exp	01 Primary Costs/Cost-reducing revenue 03 Accrual/deferral per surcharge 04 Accrual/deferral per debit=actual 11 Revenues 12 Sales deduction 22 External settlement	Primary	ZRCS-Sale	01 Primary Costs/Cost-reducing revenue 03 Accrual/deferral per surcharge 04 Accrual/deferral per debit=actual 11 Revenues 12 Sales deduction 21 Internal settlement 22 External settlement 42 Assessment 43 Internal activity allocation	Primary	ZRCS-ACAMO Actual Depreciation	01 Primary Costs/Cost-reducing revenue 03 Accrual/deferral per surcharge 04 Accrual/deferral per debit=actual 11 Revenues 12 Sales deduction 22 External settlement	Secondary	ZRCS-ACAMO Actual Depreciation	21 Internal settlement 31 Order/project results analysis 41 Overhead rates 42 Assessment 43 Internal activity allocation 50 Project-related incoming orders: sales revenue 51 Project-related incoming orders: other revenue 52 Project-related incoming orders: costs 61 Earned value	Secondary	ZRCS-AC Actual Fixed Costs ZRCS-OTH Others ZRCS-VSE Variable Selling Exp	21 Internal settlement 31 Order/project results analysis 41 Overhead rates 42 Assessment 43 Internal activity allocation 50 Project-related incoming orders: sales revenue 51 Project-related incoming orders: other revenue 52 Project-related incoming orders: costs 61 Earned value
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Actual Origin	<p>All costs which are debit postings (or Receiver Debit Postings). It includes both Primary costs (refer table on Cost type, Cost Element & Cost Category).</p>																		
Budget - GBU	<p>It corresponds to Plan Value V0 or V1 (budget entered on the cost centers in the ERP)</p> <ul style="list-style-type: none"> V0 - Version 0: This is the Standard Cost Estimate (Max capacity) V1 - Version 1: This is a version that can be used freely in the ERP <p><u>Note:</u> The V0 is currently filled only for production cost centers.</p>																		
Budget - Function	<p>It corresponds to the budget given by the Corporate function - manual files</p>																		

Sources	Actual Destination Fixed Costs	Budget - GBU	Budget - Function
Core query	BW_QRY_MPR_FC003_0003	BW_QRY_MPR_FC003_0003	
QV query	QVSBS_BW_QRY_MPR_FC003_0003	QVSBS_BW_QRY_MPR_FC003_0003	Manual source given by the Corporate Functions.
Refresh frequency	Daily (from the 1st to the 10th of the month) - Last 3 months update	Daily (from the 1st to the 10th of the month) - Last 3 months update	On demand

Filters	<ul style="list-style-type: none"> • 1 Organisation = ZCBS- FUNCT, ZCBS-CORPO, ZCBS-ICO, ZCBS-PROJ • Fixed Cost Group 1 = ZRCS-SALE, ZRCS-VSE, ZRCS-OTH, ZRCS-AC • 2 Function <> ECP, EACR, EPSRO, ECPVSE, EDISC, ESERV 	Split Plan into : Plan V0 and Plan V1	
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Specific Dimensions
<ul style="list-style-type: none"> • 1 - Organisation • 2 - Function • 3 - Sub Function Group • 4 - Sub Function • Fixed Costs Group 1 • Fixed Costs Group 2

Scope
<ul style="list-style-type: none"> • The dashboard includes the current year , Y-1 and Y-2 • CBS/Functions & GBUs Cost Centers (GBUs not using the necessary master data (hierarchies) are not included) • Only GBUs and CBS/Functions cost centers are included (Others are excluded via the 1 - Organisation group). <ul style="list-style-type: none"> ▪ ENTRP - Enterprise Fixed Costs follow up are included ▪ ZCBS-CORPO - Corporate Functions are included ▪ ZCBS-FUNCT - Function Services are included ▪ ZCBS-PROJ - Services Projects (Out of guarantee) are included ▪ ZCBS-ICO - ICO Intercompany are included • Only Fixed Costs Cost Centers are included (Filtered via the 2 - Function group) <ul style="list-style-type: none"> ▪ ECP - Variable Costs are excluded ▪ EACAR - Other Operating Expenses are excluded ▪ EPSRO - Post Operating Result are excluded ▪ ECPVSE - Variable Sales Expenses are excluded ▪ EDISC - Discontinued are excluded ▪ ESERV - Services are excluded • Cost Elements excluded from Fixed Costs group 4 <ul style="list-style-type: none"> ▪ ZRCS-WC30 Impots prop CA are excluded ▪ ZRCS-WC31 Dt. entree etrang are excluded ▪ ZRCS-W41 Sale Roylty paid are excluded ▪ ZRCS-WC42 Sale Roylty revn are excluded