

# GBU View

Region	Plant	Actuals	Budget	Variance
Region 1	Plant 1	10000	10000	0
Region 1	Plant 2	20000	20000	0
Region 2	Plant 1	30000	30000	0
Region 2	Plant 2	40000	40000	0
Region 3	Plant 1	50000	50000	0
Region 3	Plant 2	60000	60000	0

## Process Owner

Pierre Boyer

Process Manager Rtr

## D&PS Expert

Marie-Line Ardito

## General Description

3 years of GBU's Actual Destination Costs. Easily analyse/compare Actual Costs for current year vs last 2 years

- Details of Actuals Costs by year split by Function (Cost Center hierarchy) Region, Plant, 2 - Function (Cost Element hierarchy). 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".

## Target Users

- Finance
- Controlling
- Industrial

## Authorization & Rights

All the accesses must be validated by the

[GBU Finance or Industrial Directors](#)

Authorisations' rights per GBU, Zone, Plant

[Access form](#)

## Calculation

<b>Actual Destination</b>	<p>All costs which are debit/credit postings. It includes both Primary and Secondary costs (refer below table on Cost type, Cost Element &amp; Cost Category).</p> <table border="1" data-bbox="315 205 1227 1266"> <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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<b>Budget - GBU</b>	<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"> <li>V0 - Version 0: This is the Standard Cost Estimate (Max capacity)</li> <li>V1 - Version 1: This is a version that can be used freely in the ERP</li> </ul> <p><u>Note:</u> The V0 is currently filled only for production cost centers.</p>																		

Sources	Actual Destination Fixed Costs	Budget - GBUs
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
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
Filters	<ul style="list-style-type: none"> <li>1 Organisation = ZCBS- FUNCT, ZCBS-CORPO, ZCBS-ICO, ZCBS-PROJ</li> <li>Fixed Cost Group 1 = ZRCS-SALE, ZRCS-VSE, ZRCS-OTH, ZRCS-AC</li> <li>2 Function &lt;&gt; ECP, EACR, EPSRO, ECPVSE, EDISC, ESERV</li> </ul>	Split Plan into : Plan V0 and Plan V1

**Specific Dimensions**

- 1 - Organisation
- 2 - Function
- 3 - Sub Function Group
- 4 - Sub Function
- Fixed Costs Group 1
- Fixed Costs Group 2

## Scope

- 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).
  - 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)
  - 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**
  - 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