WP2 Capitalizations - Put into service (in progress

1 Objective and Scope
1.1 Objective of this Procedure
1.2 Scope
2 Reference Documents
3 Definitions
3.1 Responsibility
3.2 Abbreviations
4 Summary
5 capitalization of an asset
5.1 Check the form received from Project Manager.
5.1.1 Control-Check after the file arrive
6 How to Create/Change an Asset
6.1 To create an Asset Master Data
6.2 To change an Asset Master Data
7 Creation of settlement rules
7.1 Manual creation of a settlement rule
Enter in transaction CJIC , choose data profile as shown below:
7.2 Mass creation of a settlement rule
Download both tabs into a txt file and save.
8 Settlement of WBS for capitalization
8.1 Settlement
8.2 Checking the capitalization
9 Defining the (*F*) allocation rule
10 Acquisition with negative amounts
11 Cancelling a capitalization
12 Capitalizations Controls:
12.1 Evidence request for commissioning/divestments
12.2 Capitalizations/Divestments above 50k.
12.3 Archiving
13 Close/Technically Close a project
13.1 Set status Technically Closed (TECO)
13.2 Set status Closed (CLSD)

14. I&D Asset Creation Template (automatic option)

Objective and Scope

Objective of this Procedure

The purpose of this document is to describe how to put an Asset Under Construction (AUC) in service through a Fixed Asset (FXA).

Scope

This procedure applies to WP2 system since in PF2 this is automatically.

Definitions

Responsibility

Project Managers are responsible to fill the form in excel file "Asset on Completion Form" ("*Demande de mises en service d'immobilisations*") and send it through a ticket.
GBS Service Center is responsible to create the asset, settle the WBS and make the necessary checks in order to ensure that what was requested was correctly booked in SAP.

Acronyms

PS - Project System (SAP module)

WBS - Work Breakdown Structure

MC - Material Code

AUC - Asset Under Construction

Resume

Capitalization of an asset:

1. Account balance from WBS to AUC (automatic creation of AUC in previous months). The AUC will have values to capitalize until the project is under construction. As soon as the project is finished and ready for its use, the AUC should be Capitalized as defined in IAS 16 - Property, plant and equipment.
2. When the project is ready for its use, it is needed to create the fixed assets related and:

> Change the WBS rule to "full" or "partial" settlement with the definitive fixed asset number and the capitalization date;
> Select the option processing type "full" or "partial" in the settlement transaction;
> Account balance from AUC to fixed asset - Verify balance of the project;
> Change the status of project (closed) if requested.

Capitalization of an asset

Check the form received from Project Manager

Project Managers send a file to GBS Service Center with the necessary information to capitalize an asset. The following information needs to be checked in the form before starting to proceed with SAP (if some information is missing, please send back the file requesting for the missing information):

- Sheet "ASSET CREATION FORM" please check if the Header description is ok and consistent:

SOLVAY	ASSET ON COMPLETION FORM	
PROJECT NAME:	**Messa in conformità MCC IWT + serrature MCC**	
RCS project number	**LNO/C19106**	**COMMENTS**:
Company	**8090 Solvay Solutions Italia SPA**	
Project localization place	**LIVORNO**	
Project Director or Plant Mgr	**C.Volpe**	
Project Manager	**P.Poggiali**	

- Sheet "ASSET CREATION FORM" confirm that all **mandatory** fields are correctly filled, namely:

  Asset Class

  Description

  Depreciation term by default

  Depreciation term if applicable (only if different from the first one "by default")

  Reason for Depreciation Adjustment (only if different from the first one "by default")

  Cost Center

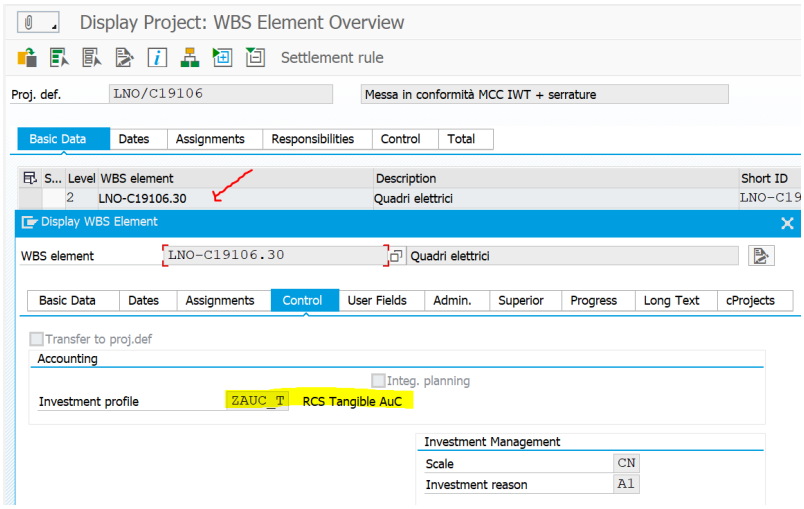
  Division/Site

  Location

(If the form have more information detailed please complete the asset master data accordingly)

- Sheet "WBS Detailed Costs" please check if column "Alloc Code Tx/Fx" is filled without blank cells for all WBS line items. All other columns are extracted from BW and automatically filled in SAP (CJI3);
- Sheet "WBS Detailed Costs" please check the nature of the WBS, if it is tangible or intangible AUC. Because you can only capitalize if the nature is the same (AUC tangible FXA tangible and AUC intangible FXA intangible);

Check WBS with transaction CJ03 (double click on the WBS):



Check the Asset Class in the form sheet "Asset Creation Form" and check in sheet "ASSET CLASSES & DEP TERMS" if it is tangible or intangible:

PROJECT NAME:	**Messa in conformità MCC IWT + serrature MCC**			
Tracking/RCS Project Number	**LNO/C19106**			
Company (designation - code)	**8090 Solvay Solutions Italia SPA**	**0**		
Project Location	**LIVORNO**	**0**		
Project Director or Plant Mgr	**C.Volpe**			
Project Manager	**P.Poggiali**			
	Concise Description (Use key words (pump, etc) first, then details. (maximum 50 characters) Additional description space to right.	**Asset class** (In-cell dropdown list)	**Depreciation term by default** (years)	**Depreciation term applicable** (years)
ASSET 1	Revamping MCC impianto IWT	AC215204 ELECTRICAL EQUIPMENT AND FITTINGS (HV-LV)	20	20

Electricity

AC215203	Instrumentation equipments and fittings
AC215204	Electrical equipment and fittings (HV-LV)
AC215104	Industrial electronical equipments and fittings

- In sheet "Cost Allocation" please check if the total amount allocated is equal to the Total Project Amount. For that, the sum of WBS amounts in sheet "WBS detailed costs" must be equal to the total project to be capitalized. If the cells will appear in RED in sheet "Cost Allocation" means that the splitting allocation is not correct (different from 100%).

PROJECT NAME:	CYQUEST 365 dosing system for Gardanne E	
RCS project number	VLD-C21002.01.10	Comments :
Company	CYTEC INDUSTRIES B.V.	
Project localization place	7794 / Rotterdam	
Project Director or Plant Mgr		
Project Manager	Mark Doran	

NOTE: For each allocation split (F1, F2…), the section below (line 50) must be completed to justify the reason of split allocations.

0

	ASSET DESCRIPTION	Amount allocated	Allocation 100%
ASSET 1	AC205003	5 402.00	T1

Please check if:

- The Total amount allocated is equal to the Total Project Amount
- For that, the sum of each column regarding the split allocations must be 100%. If not, the cells will appear in RED, meaning that the splitting allocation is not correct.

In Asset on Complementation Form:

SOLVAY

ASSET ON COMPLETION FORM

PROJECT NAME:	REMPL. CALORIFUGE DE LA SPHERE B1001
RCS project number	PI.B12011
Company	Butachimie
Project localization place	ZFR9 Chalampé
Project Director or Plant Mgr	-
Project Manager	OMARRONY

COMMENTS:

TOTAL IN SERVICE AMOUNT
1 618 161,38

Closure Type: (pick) Total or Partial?	Total
Any Equipment removed?	NO
Removal of item(s) scheduled: Yes / No?	NO

NOTE: If items are removed the "ASSET REMOVAL" form must be completed. Attach written proof if the disinvested amount is <70% of the amount clarified

	PUT IN SERVICE						
	Description 1	Asset numb-sub numb 2qqqqzzzzzzz-zz	In Service Date	Total Amount to post	Cost Center	Depreciation term applicable	Asset classes
ASSET1	Equipment 1	-	01/10/2013	144 714,61	ZFR9-6410	12	AC215103 MECHANICAL EQUIPMENTS
ASSET2	Equipment 2	-	02/10/2013	1 463 739,50	ZFR9-6411	15	AC215105 STORAGE EQUIPMENT AND
ASSET3	Equipment 3	-	03/10/2013	9 707,27	ZFR9-6412	20	AC215204 ELECTRICAL EQUIPMENT AND

In this form check if the amounts in column E (Total Amounts to post) are the same amounts inserted in the form In Cost Allocation.

In Asset Removal:

SOLVAY

ASSET REMOVAL FORM

COMPANY / SITE / ISSUER :	Butachimie

Cost Center	Plant	Description of Asset to be retired (with equipment number)	Asset Registry Asset Number	Asset value to retire (appraise if partial)	Net Present Value (NPR)	Removal Date

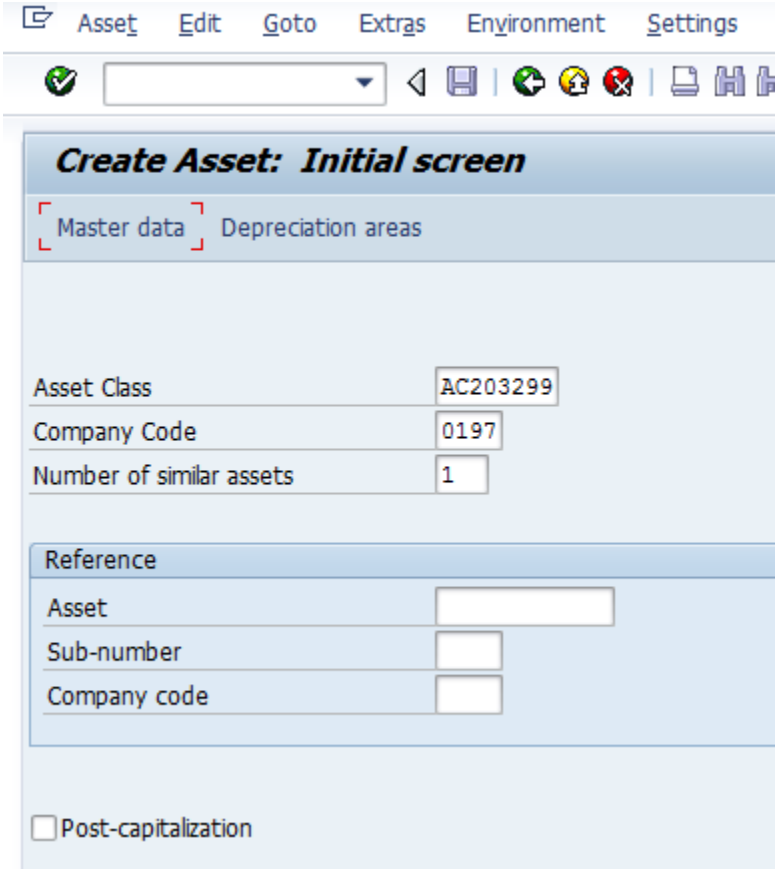
This form is only necessary to Asset Removal. Unless it is required, it should be empty.

How to Create/Change an Asset

To create an Asset Master Data

The Project Manager must send the excel file with all the information need and GBS Service Center perform the checks previously explained. After that, please follow the next steps.

Go to transaction AS01:

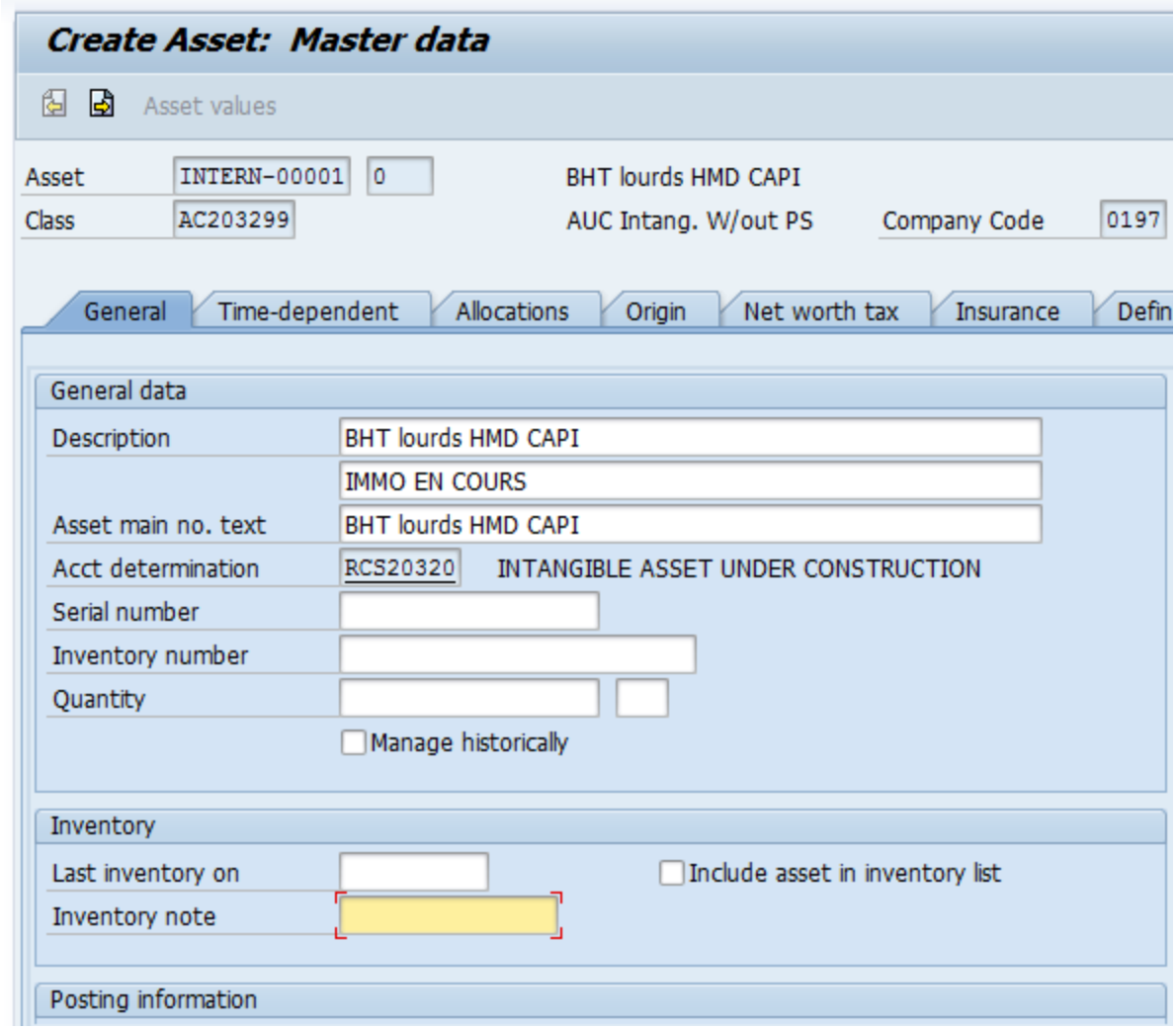


With the information provided in the file sent from the Project Manager, please fill:

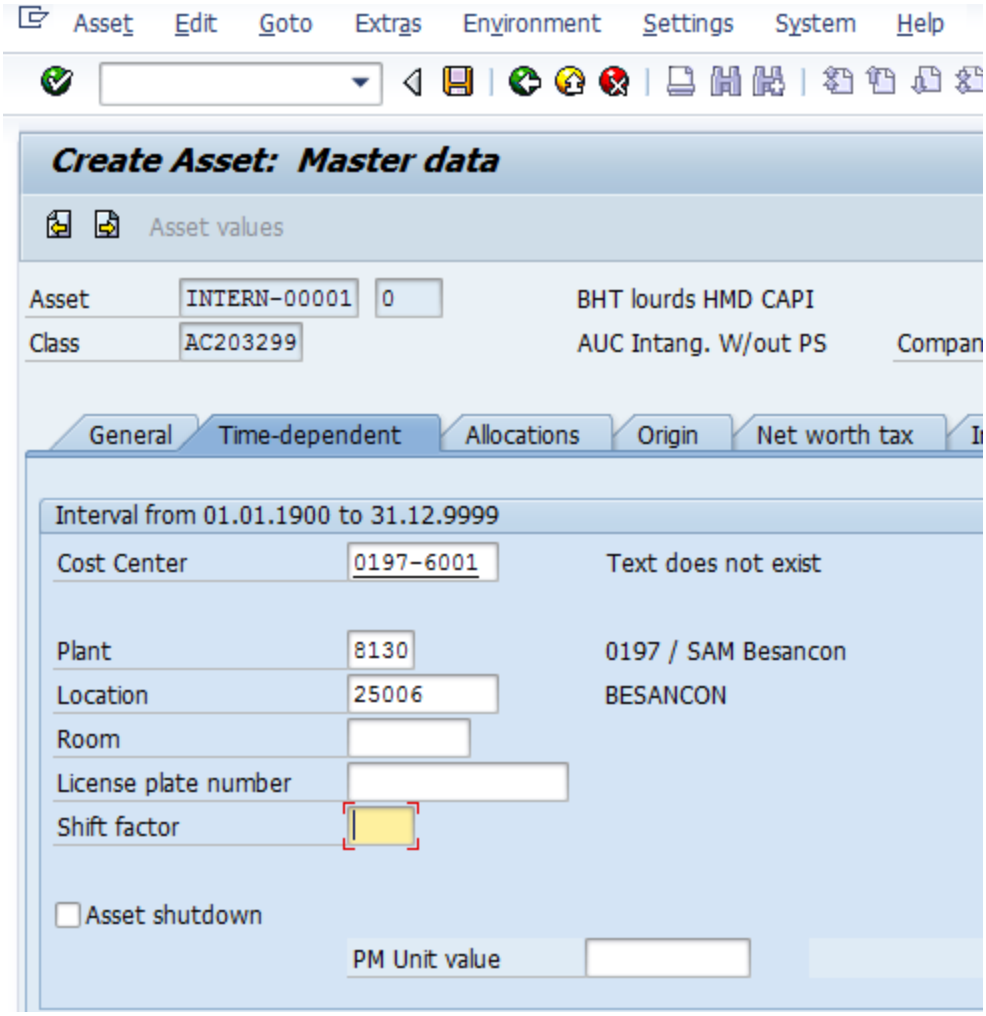
- Asset Class
- Company code*

*If no company code is described on the form, please check any of the WBS inside the form in CJ03 to check what company code it belongs.

Click
In TAB General, please fill:
Description – Name of the asset and the project number
Inventory number
Quantity

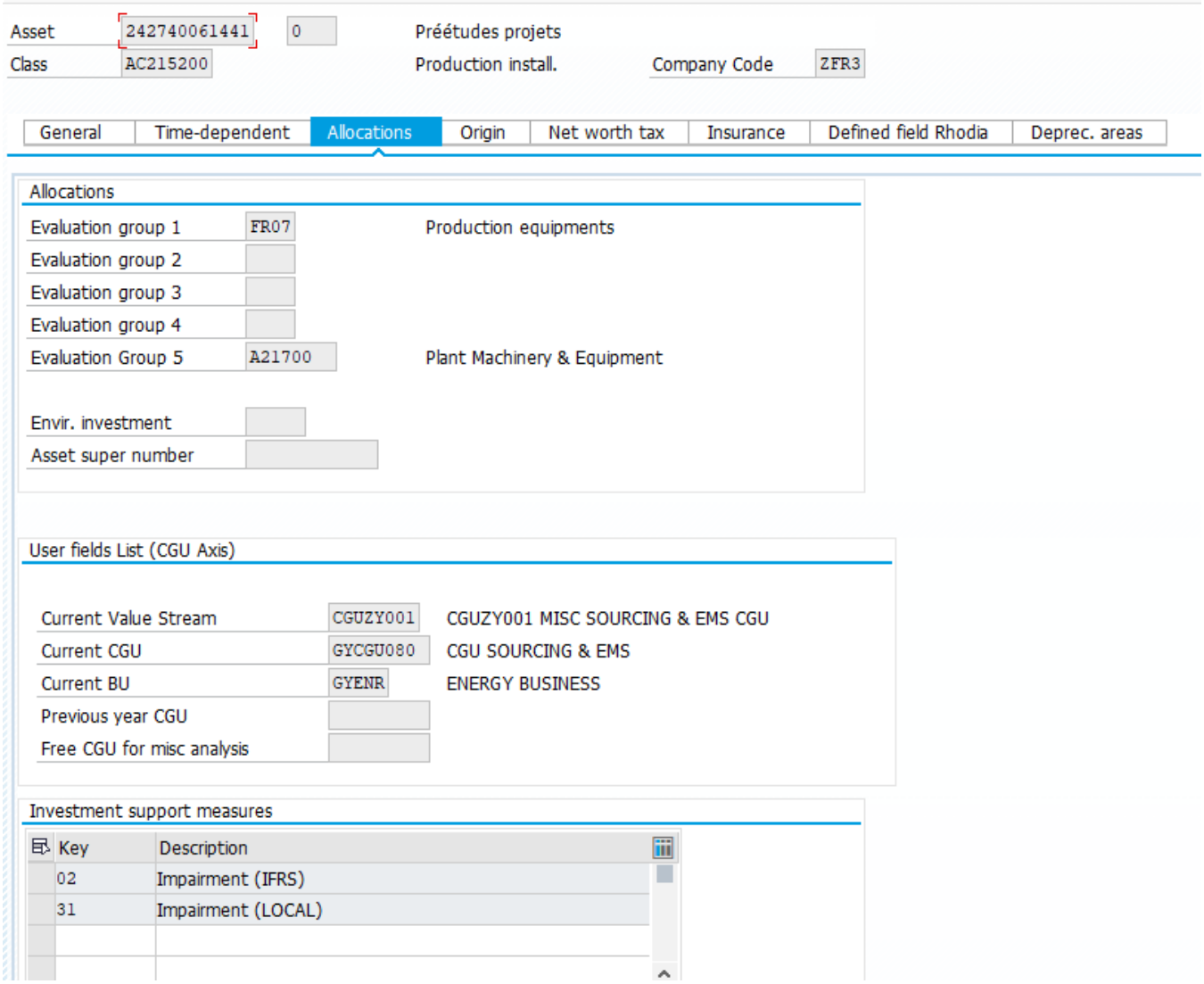


In TAB Time-dependent, please fill:
Cost center
Plant
Location



In TAB Allocations, the Evaluation Group is automatically fulfilled in line with the asset class.

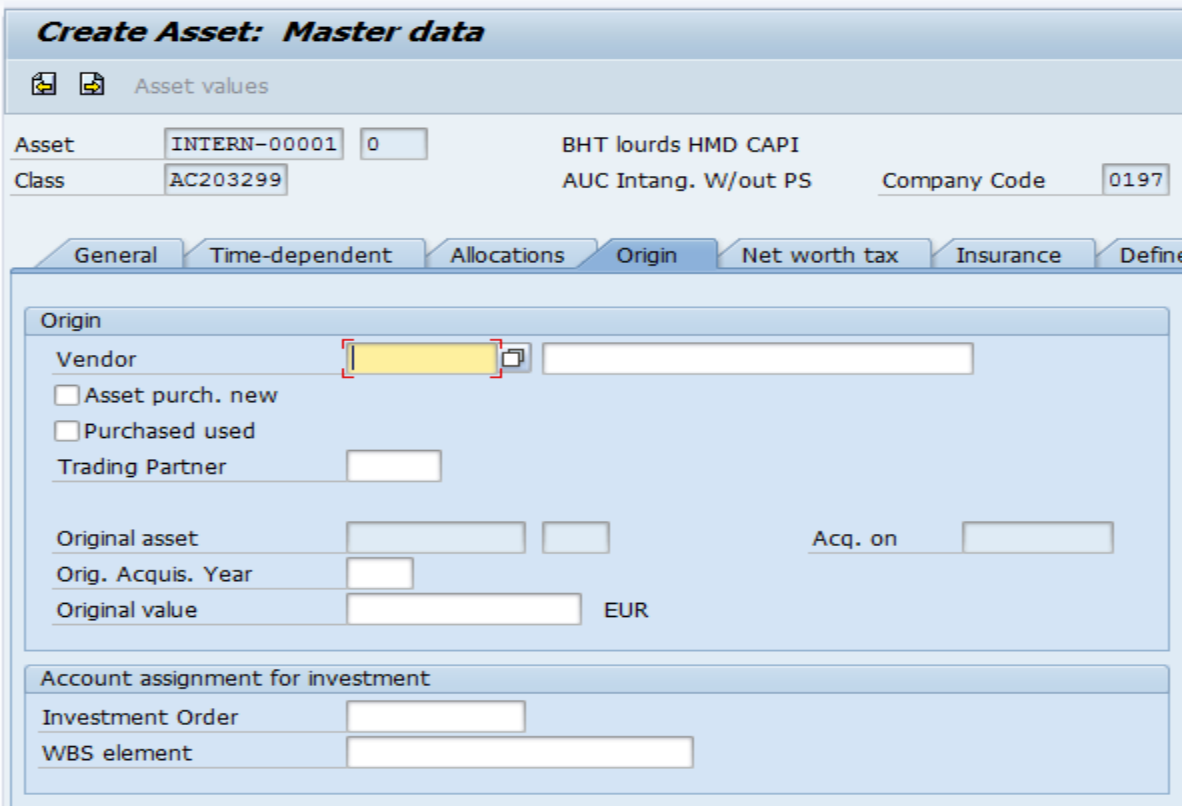
Evaluation group 2 is mandatory for some asset classes. If the file does not contain any information regarding this field, we should contact the requester.



Evaluation Group 5 – It will be defined depending on the asset class.

User fields List is fulfilled by the system considering the cost center information.

In TAB Origin, please fill:
Vendor (Not mandatory for RCS)
New/Used (Not mandatory for RCS)
Original Asset
WBS element – Fill in with the WBS inside the form that has the bigger amount
Flag the field Asset purch. new

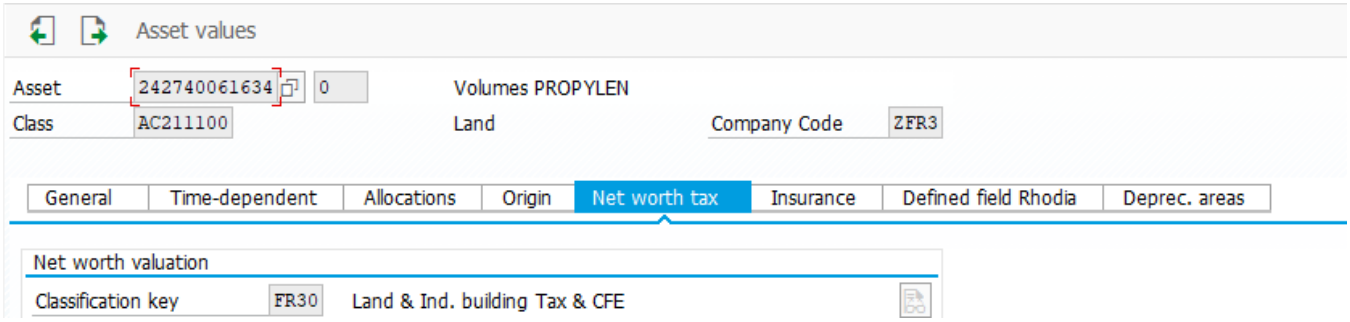


In TAB Net Work Tax, please fill:
Classification Key*
It is to indicate what type of Tax should be paid (CFE or CVAE).
Normally the asset class matches with the following classification Key, but if not, we should accept which classification key that the system assumes, or in case of doubt, contact CAM.

- AC215: FR90
- AC211: FR30
- AC213: FR30.

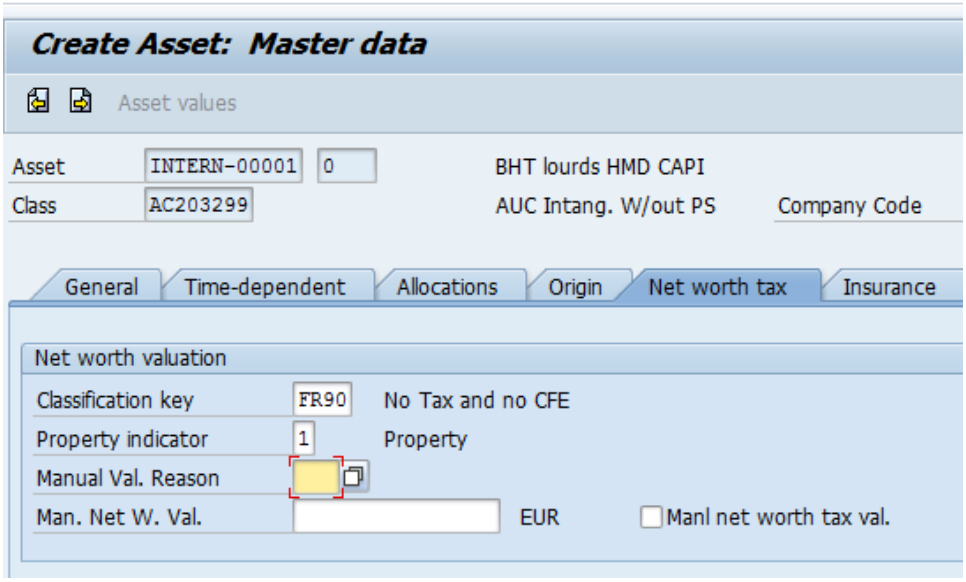
For French entities, if the classification key is F90, we can perform capitalizations since the beginning of the year. Otherwise, we can only do it for the quarter.

Looking at the following picture, we can only accept capitalizations for the current quarter.



Property indicator - The code 1 comes by default depending on the category,

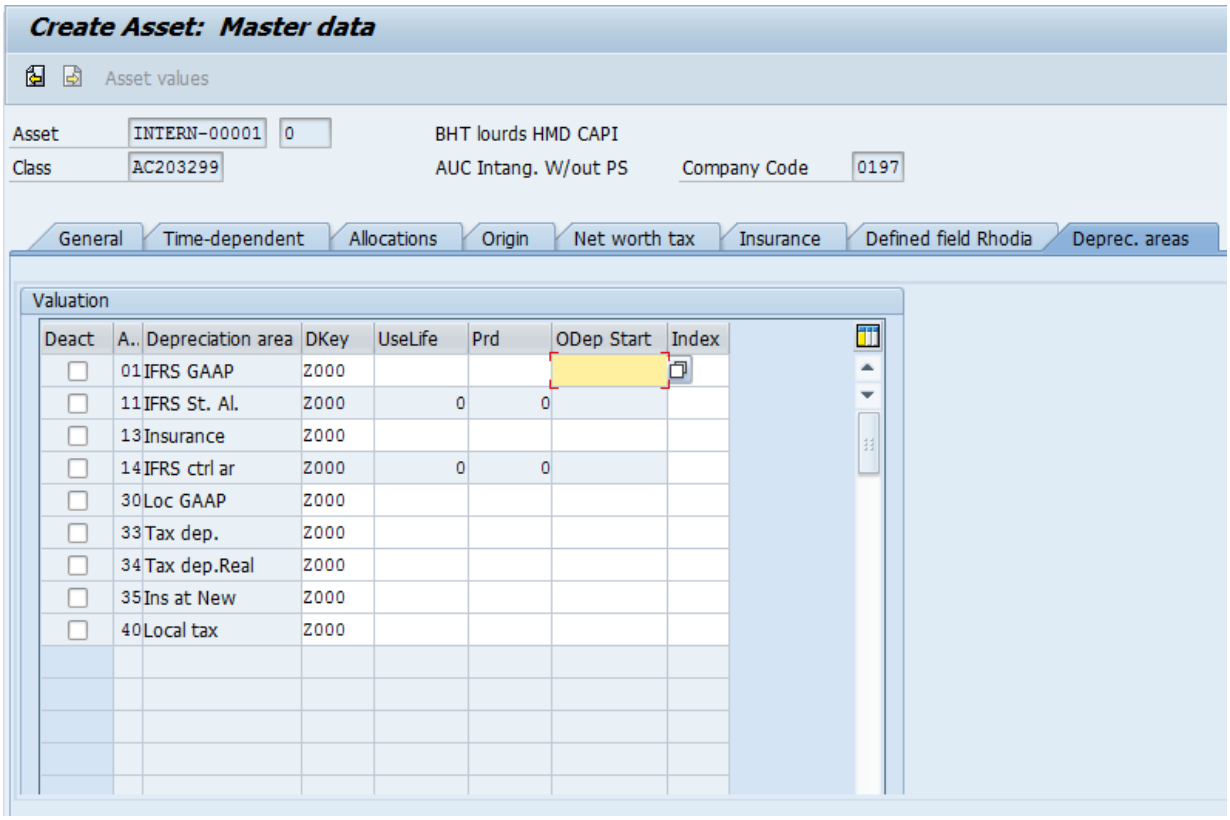
- If blank, please contact the local accountant



In TAB Deprec. areas see that:
The depreciation (amortization code, duration) parameters are filled in by default, from the category, and by the asset class, normally if the use life is:

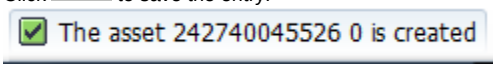
- < 3 year ZRH1
- From 3 to 4 years ZD12
- From 5 to 6 years ZD13
- > 6 years ZD14

Z000 means there is No depreciation.



Click to confirm the entry;

Click to save the entry.



A confirmation message appears at the bottom of the screen, where SAP returns the asset number created.

The Asset codification is XyyyyZZZZZZZ
X - '1 ' for Asset under construction / '2' for final assets.
yyyy - Company code
ZZZZZZZ – Automatic number
After the asset is created, fill in the form with its number

SOLVAY

DEMANDE DE CREATION DE FICHES D'IMMOBILISATIONS (zones obligatoires)

DU PROJET :	CU1C Cuve à gazoil Site
projet RCS	PA.SF1254
é juridique	AROMA PERFORMANCE
de réalisation du projet	St FONS CHIMIE
cteur de Projet ou représentant site	M.CARTOUX
de Projet	M.CARTOUX

COMMENTAIRES

Imprimer tous les documents | Imprimer page

ZONES OBLIGATOIRES

Designation 1 (max 50 caractères)	Catégorie (menu déroulant)	Durée Amt par défaut (en année)	Durée Amt appliquée (en année)	Général texte long (Si durée par défaut <> durée appliquée ou si nécessité de spécifier une durée => préciser la motivation sur la durée appliquée)	Centre de coûts responsable (preneur Amt + détermination CGU)	Division/Site (menu déroulant)	LOCALISATION (non disponible au démarrage)	Commune implantation (menu déroulant)	N° d'Immo (renseigné par la comptabilité)
Pompe CU - Cuve à gazoil Site	AC215103 / Equipements mécaniques	10 ans	10 ans		7681-2023	7681 Saint-Fons		69199 SAINT FONS	242740045526

To change an Asset Master Data

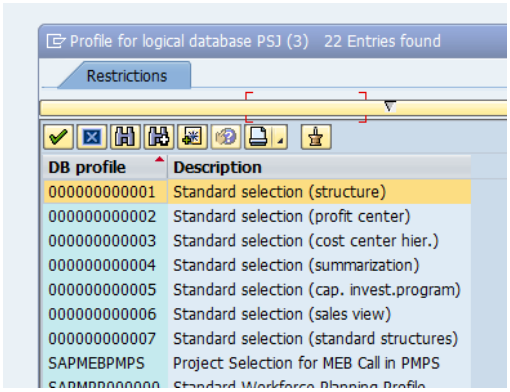
The Project manager must send the excel file with all the information need and GBS Service Center perform the checks previously explained.

After that, access transaction AS02, and change the fields required.

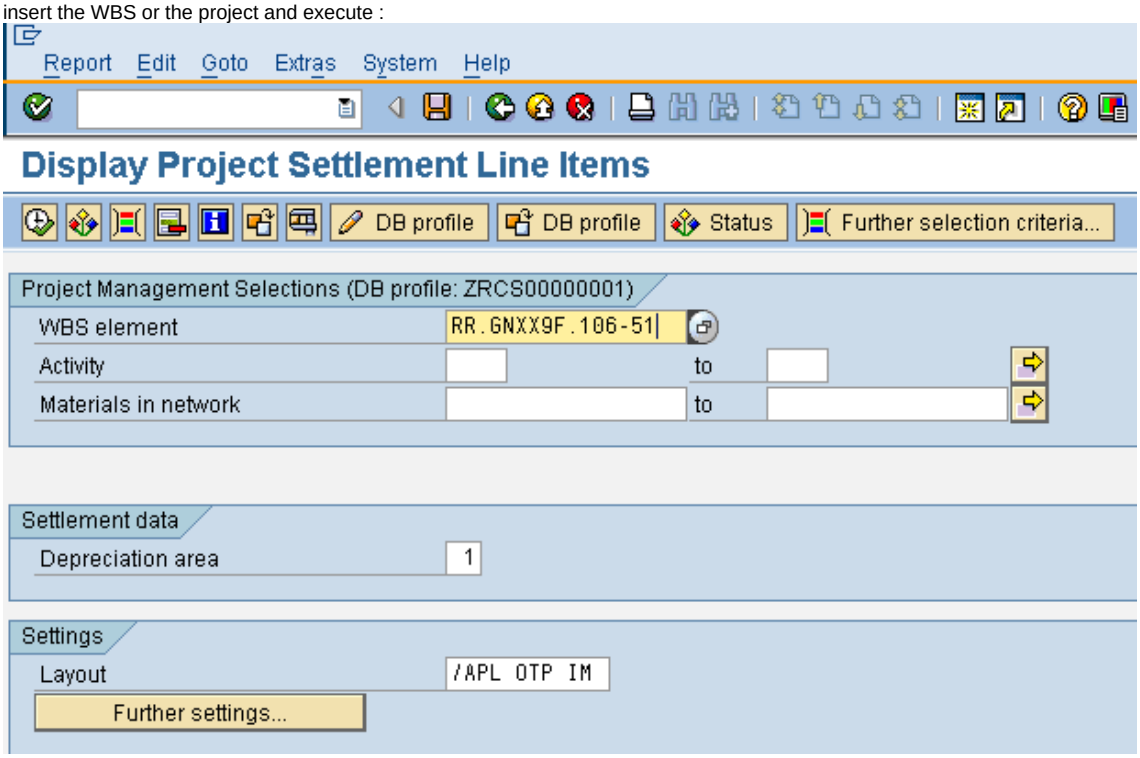
Creation of settlement rules

Manual creation of a settlement rule

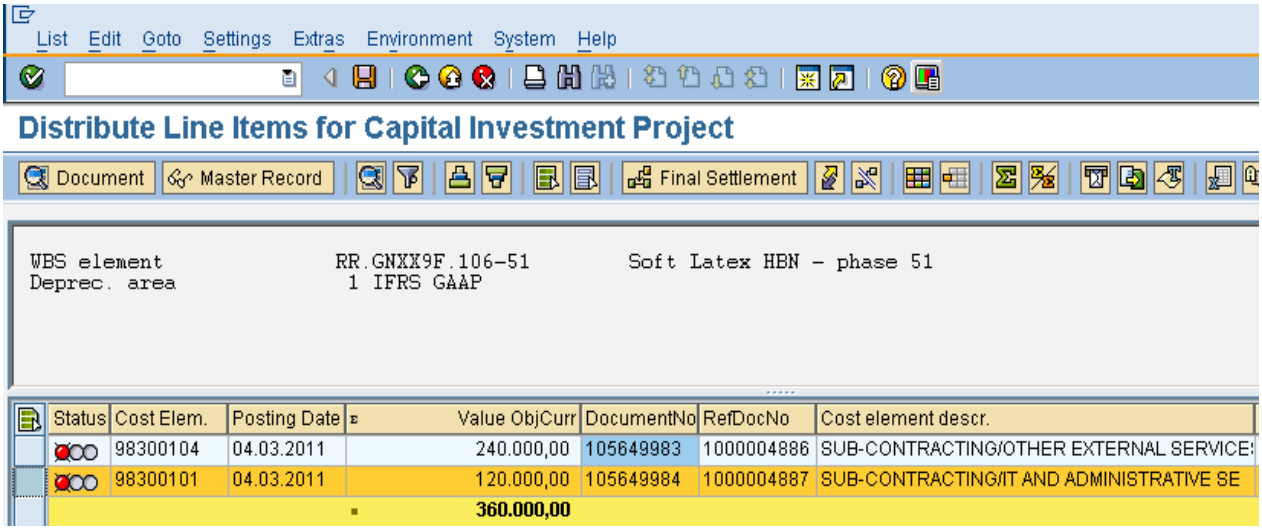
Enter in transaction CJIC , choose data profile as shown below:



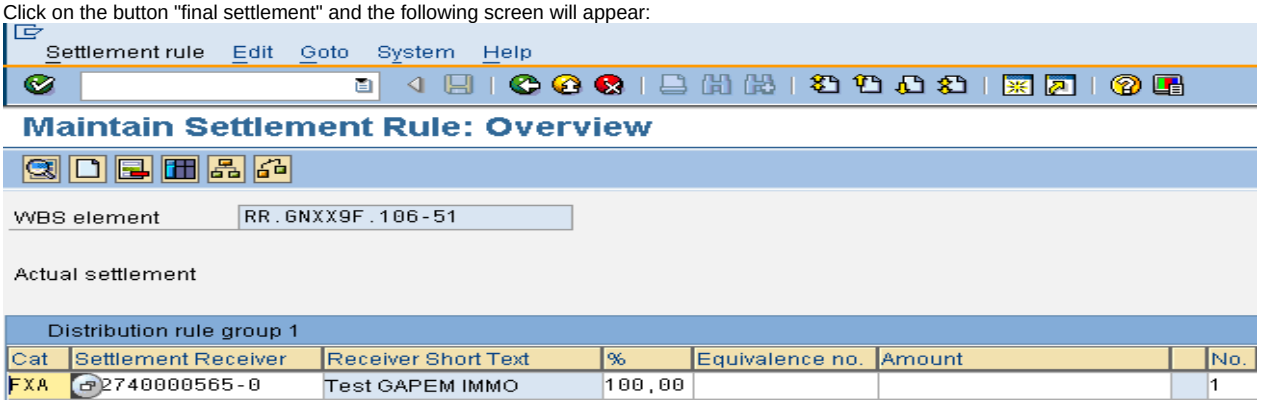
insert the WBS or the project and execute :



The purpose is to allocate costs posted on the investment measure to completed fixed assets

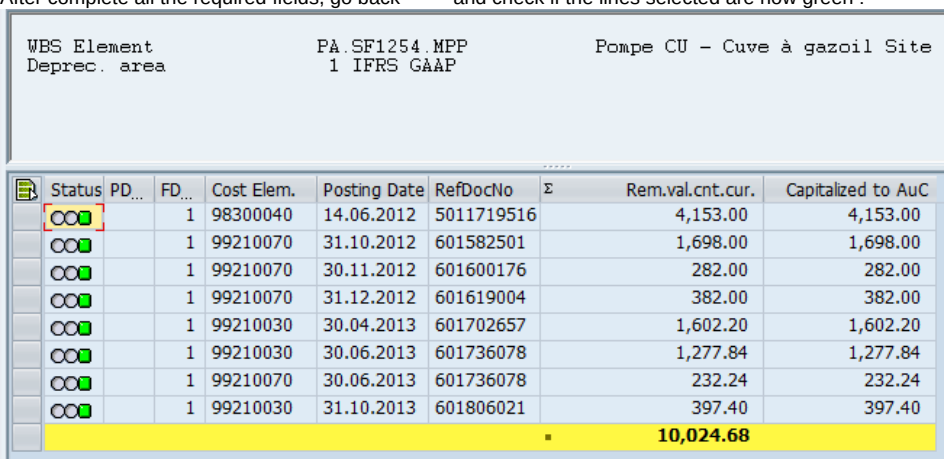


Click on the button "final settlement" and the following screen will appear:

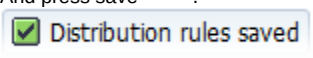


During this step the system creates the distribution rules, gives them a number (**D**istribution **G**roup **R**ule) and assigns each of them to each investment measure line item that have been selected

After complete all the required fields, go back and check if the lines selected are now green :



And press save .

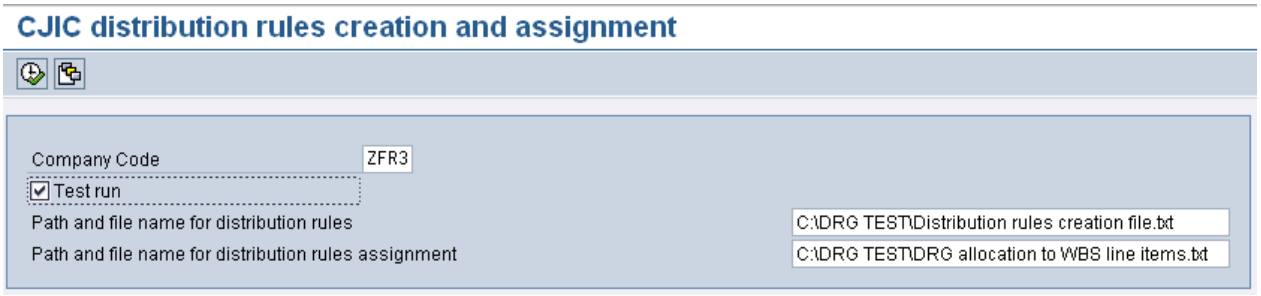


Mass creation of a settlement rule

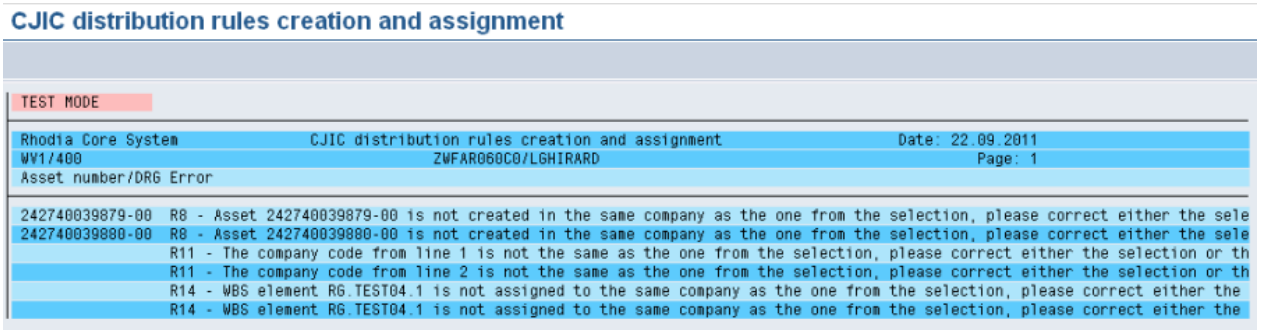
Inside the form sent by the project manager, there are two tabs named txt file: COST BY ALLOC RULES-TXT and SPLIT RULES DOWNLOAD-TXT .

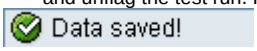
Download both tabs into a txt file and save.

Enter in transaction ZWFA060, fill in the company code and the address of both txt file following the name:



Run first in test mode to check if all information are correct filled in SAP :



Go back and unflag the test run. Run it in real mode to feed SAP. The program will show the same screen as in test mode, delivering the following message: 

.

Possible errors:
R1: File "X" (from selection field " Path and file name for distribution rules") cannot be read or is inconsistent.
R2: Some asset numbers are twice in the file "X" (from selection field " Path and file name for distribution rules"), please correct the file.
R3: Asset number "X" (to indicate the fixed asset number) doesn't exist in RCS database, please correct the file X (from selection field "Path and file name for distribution rules") => to list all fixed assets in as many line as error.
R4: Asset number "X" (to indicate the fixed asset number) is deactivated, please correct the file "X" (from selection field "Path and file name for distribution rules") => to list all fixed assets in as many line as error.
R5: some DRG from column D don't have the right structure, all of them should start by T + a numerical number
R6: In column D there is more than one line with the same DRG, please correct the file "X" (from selection field "Path and file name for distribution rules").
R7: Column "X" (indicate the column number for which there is an error) the total percentage is not = 100%, please correct the file "X" (from selection field "Path and file name for distribution rules").
R8: asset "XXXXXXXXXXX-Y" (to retrieve the asset number from the file) is not created in the same company as the one from the selection, please correct either the selection or the file "X" (from selection field "Path and file name for distribution rules").
R9: file "X" (from selection field " Path and file name for distribution rules assignment") cannot be read or is inconsistent
R10: DRG "X" (the DRG n°) doesn't exist in file "X" (from selection field "Path and file name for distribution rules"), please correct the file "Y" (from selection field "Path and file name for distribution rules assignment").
R11: the company code from line "X" is not the same as the one from the selection, please correct either the selection or the file "X" (from selection field "Path and file name for distribution rules assignment")
R12: EN: CO document number "X" doesn't exist, please correct the file X (from selection field "Path and file name for distribution rules assignment"). FR: le document CO "X' n'existe pas, veuillez corriger le fichier "X" SVP.
R13: WBS element "X" doesn't exist, please correct the file X (from selection field "Path and file name for distribution rules assignment").
R14: WBS element "X" is not assigned to the same company as the one from the selection, please correct either the selection or the file X (from selection field "Path and file name for distribution rules assignment").
R15: If status = 05 => CO document "X" is already assigned to a distribution rule, FR: le document CO "X" a déjà une règle de distribution. If status = either 06 or 09.
R16: The CO document xxxxxxxx has a WBS element (PRPS-PSPNR) different from the WBS element (WBS element from input file) on the input file C: \xxxxxx.txt. Please check

Settlement of WBS for capitalization

Settlement

In order to transfer the costs inside the WBS to a fixed asset, the full settlement or a partial settlement is required. For this procedure, enter in transaction CJ88 and fill in the following fields by using the form information:
– WBS element to settle to the completed fixed assets;

– settlement period and fiscal year;

-- <u>The processing type:</u>

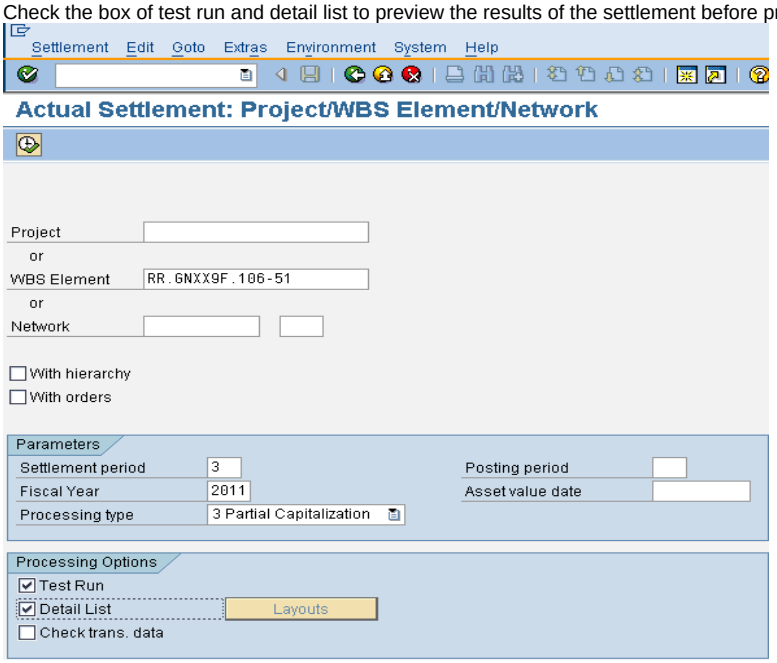
*** Partial Capitalization : The system will only capitalize costs which are assigned to a distribution group rule. At least one must be.**

- Full settlement:* Commissioning of the whole costs of investment measure
  -- <u>The asset value date:</u> corresponds to the capitalization date, it is used to determine the depreciation start date. If this field is blank, by default the system uses the last day of the settlement period, but we need to fill in with date described inside the form:

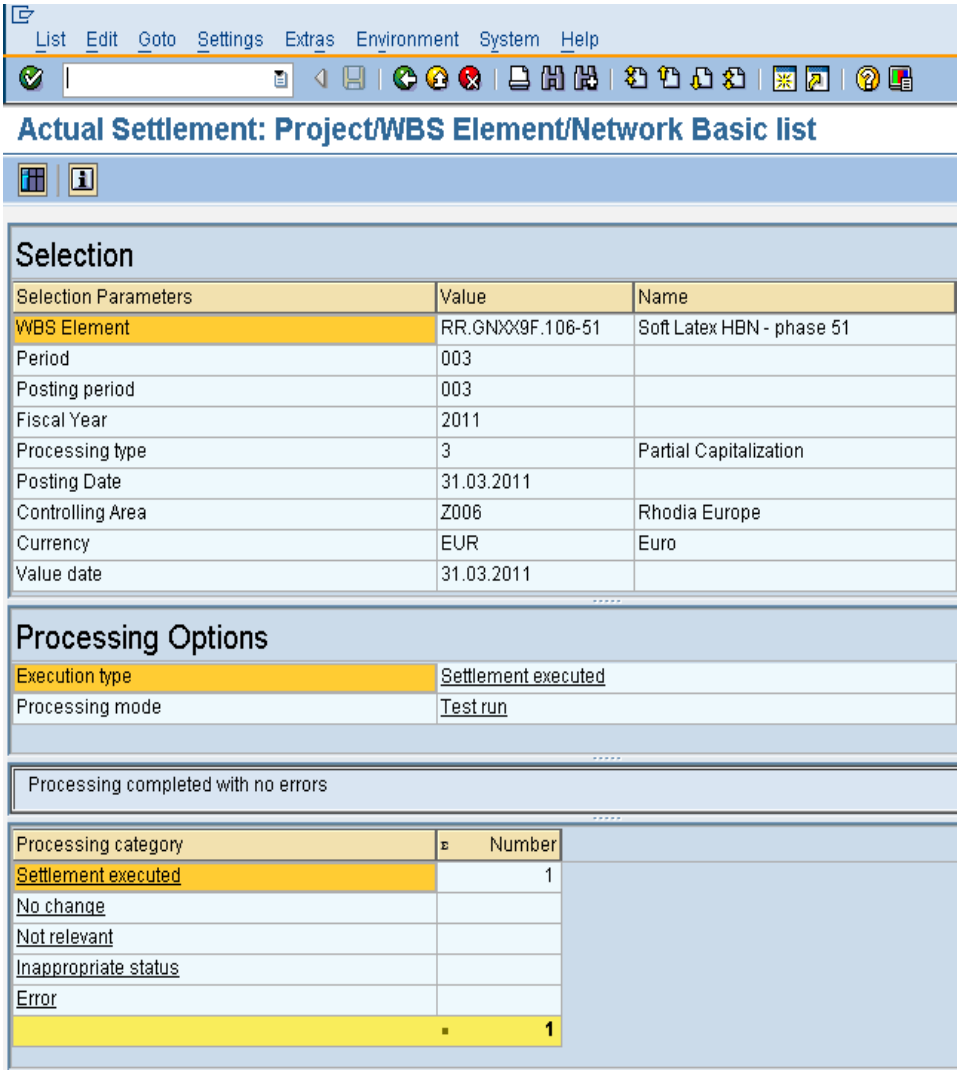
MISES EN SERVICE

Designation 1	N° d'immobilisation (si préalablement créé)	Date mise en service	Montant total à comptabiliser	Centre de Coût	Durée amortissement appliquée	Classe d'immobilisation
Echangeur VA3C CRISTAFIAB3 TR1	-	01-01-2014	101.432,03	7681-1001	15 ans	AC215100 / Equipements de production statiques
Colonne VA3C CRISTAFIAB3 TR1	-	01-01-2014	16.668,53	7681-1001	15 ans	AC215100 / Equipements de production statiques
Divers VA3C CRISTAFIAB3 TR1	-	01-01-2014	50.085,51	7681-1001	10 ans	AC215109 / Autres équipements
Coalisceur/Dévésiculeur VA3C CRISTAFIAB3 TR1	-	01-01-2014	25.352,27	7681-1001	10 ans	AC215109 / Autres équipements
Mat Cond VA3C CRISTAFIAB3 TR1	-	01-01-2014	4.752,48	7681-1001	10 ans	AC215109 / Autres équipements
Tuyauteries VA3C CRISTAFIAB3 TR1	-	01-01-2014	42.678,73	7681-1001	10 ANS	AC215111 / Autres tuyauteries
Mécanique VA3C CRISTAFIAB3 TR1	-	01-01-2014	10.826,80	7681-1001	10 ans	AC215103 / Equipements mécaniques
Instrum. VA3C CRISTAFIAB3 TR1	-	01-01-2014	4.643,72	7681-1001	10 ANS	AC215203 / Equipements et travaux d'instrumentation

- Check the box of test run and detail list to preview the results of the settlement before processing in real mode;



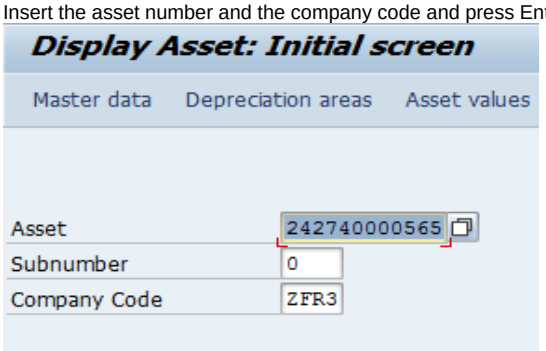
Execute and the following screen will appear and inside, it can be checked if there is any error on red box below and also which will be the amount allocated by clicking in icon :



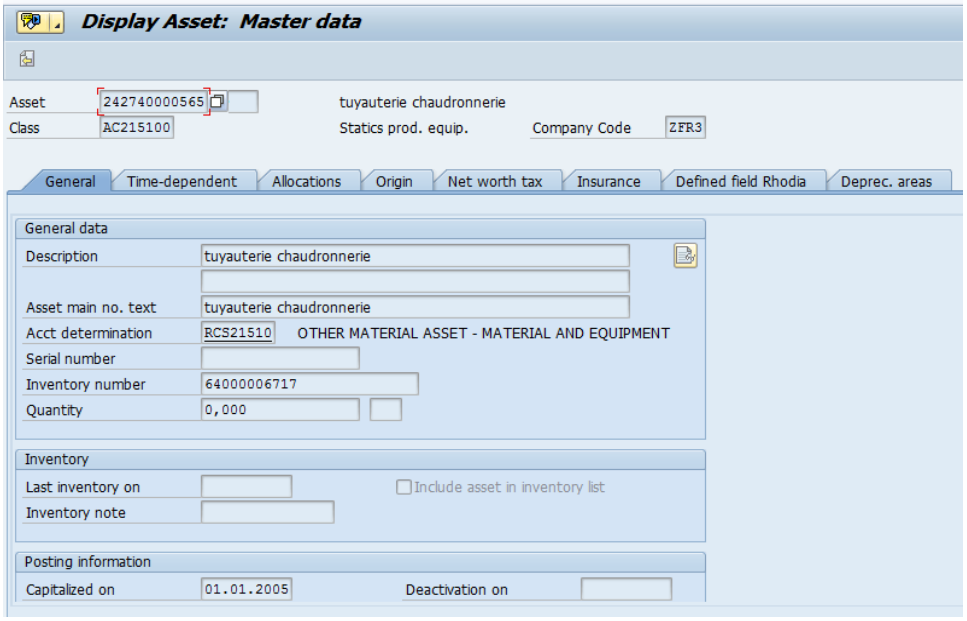
Go back an run in real mode, by unchecking the test run box. The same scream will appear, but with "processing mode" Real mode.
From an accounting point of view the system always capitalizes costs (from the investment measure) into the AuC and then transfers them (from AuC) to the completed fixed assets. Consequently when there are costs not yet capitalized into AuC at the commissioning time the system performs simultaneously the 2 steps. For this latter notice that in test run the system displays only the settlement result of the first step (settlement to AuC).

Checking the capitalization

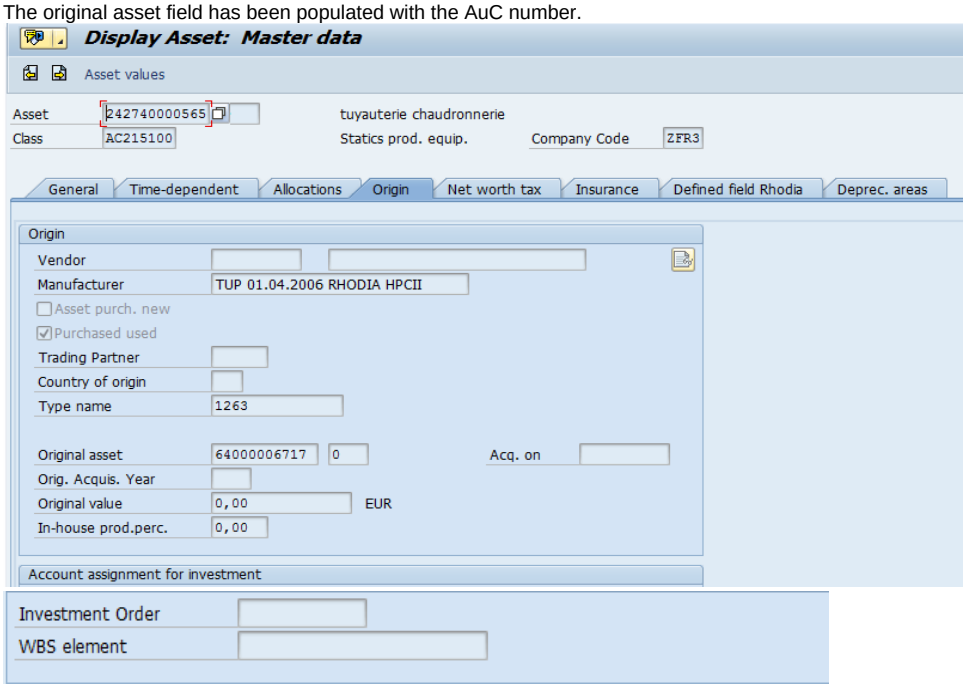
After the partial or the capitalization settlement is performed, go to transaction AS03 to display the master data of the fixed assets that received the costs of the WBSs.
Insert the asset number and the company code and press Enter:



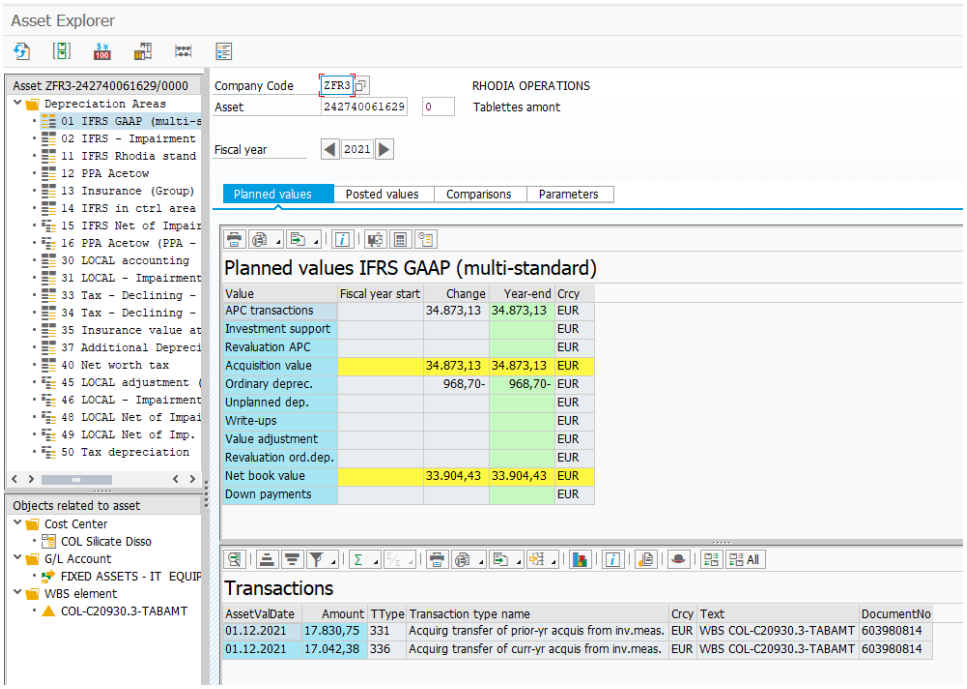
The following screen will appear :
The capitalized on date has been populated from the asset value date of the settlement parameter screen.



The original asset field has been populated with the AuC number.



By clicking on Asset values , it is possible to check the amount of the settlement inside the asset. Compare this amount with the form sent by the project manager in the tab ASSET ON COMPLETION FORM .



Defining the (*F*) allocation rule

The (F) rule is a specific allocation rule, where an asset can be allocated by more then 1 allocation rule.

Imprimer

	DESIGNATION IMMOBILISATIONS	Montant alloué	Allocation à 100%	AL F1
IMMO 1	Colonne HQ - Dégoulottage procédé extrac	21.646,00	T1	
IMMO 2	Echangeur HQ - Dégoulottage procédé extr	73.765,00	T2	
IMMO 3	Tuyauterie HQ - Dégoulottage procédé ext	84.319,41	T3	60%
IMMO 4	Instrum HQ - Dégoulottage procédé extrac	30.675,58	T4	30%
IMMO 5	Calorifuge HQ - Dégoulottage procédé ext	3.833,09	T5	
IMMO 6	Divers HQ - Dégoulottage procédé extract	10.667,77	T6	10%

Asset 3,4 and 6 will be allocated by the respective allocation rule, plus F1 rule.

1. If we have a F1 rule, we start to make a filter by WBS.

We can see that the WBS PA.SF1294.0EEG is allocated by settlement rule F1

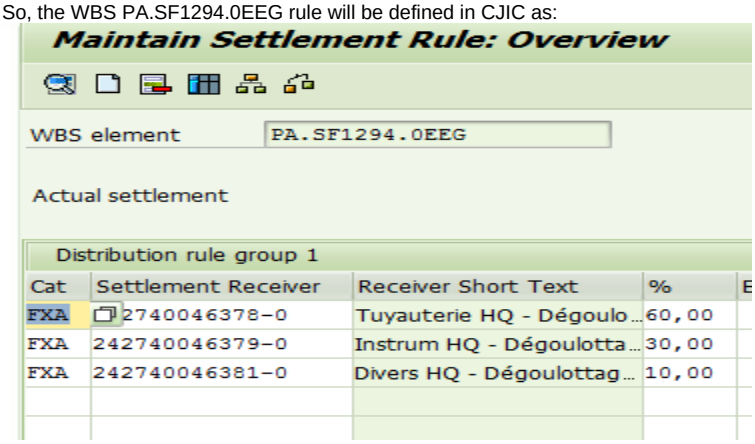
	alloc Tx	Code Sté	N° pièce	Montant poste	Devise pièm	Désignation objet	Elément OTP	Objet	Pièce de référence	Dés
37	F1	ZFR3	307327922	4.544,00	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG		transfert heure BE sur otp pti
38	F1	ZFR3	307327922	8.040,00	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG		transfert heure be sur otp pti
39	F1	ZFR3	307327922	480,00	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG		transfert heure be sur otp pti
40	F1	ZFR3	307315716	86,00	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601612485	OTP PA.SF1294.0EEG
41	F1	ZFR3	307232156	696,00	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601592339	OTP PA.SF1294.0EEG
42	F1	ZFR3	307315716	1.392,00	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601612485	OTP PA.SF1294.0EEG
43	F1	ZFR3	307140233	767,60	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601574444	OTP PA.SF1294.0EEG
44	F1	ZFR3	307315716	2.340,00	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601612485	OTP PA.SF1294.0EEG
45	F1	ZFR3	307232156	3.834,00	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601592339	OTP PA.SF1294.0EEG
46	F1	ZFR3	307711623	576,92	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601684438	OTP PA.SF1294.0EEG
47	F1	ZFR3	307801378	-271,15	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601706167	OTP PA.SF1294.0EEG
48	F1	ZFR3	307979340	271,15	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601742608	OTP PA.SF1294.0EEG
49	F1	ZFR3	307420523	2.784,00	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601633439	OTP PA.SF1294.0EEG
50	F1	ZFR3	307505788	1.827,00	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601646582	OTP PA.SF1294.0EEG
51	F1	ZFR3	307801378	3.306,00	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601706167	OTP PA.SF1294.0EEG
52	F1	ZFR3	307420523	767,60	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601633439	OTP PA.SF1294.0EEG
53	F1	ZFR3	307611731	1.535,20	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601669537	OTP PA.SF1294.0EEG
54	F1	ZFR3	307711623	7.837,60	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601684438	OTP PA.SF1294.0EEG
55	F1	ZFR3	307420523	10.740,00	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601633439	OTP PA.SF1294.0EEG
56	F1	ZFR3	307505788	3.120,00	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601646582	OTP PA.SF1294.0EEG
57	F1	ZFR3	307611731	1.485,00	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601669537	OTP PA.SF1294.0EEG
58	F1	ZFR3	307711623	660,00	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601684438	OTP PA.SF1294.0EEG
59	F1	ZFR3	307801378	480,00	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601706167	OTP PA.SF1294.0EEG
60	F1	ZFR3	307979340	240,00	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601742608	OTP PA.SF1294.0EEG
61	F1	ZFR3	307420523	5.254,00	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601633439	OTP PA.SF1294.0EEG
62	F1	ZFR3	307505788	4.757,00	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601646582	OTP PA.SF1294.0EEG
63	F1	ZFR3	307611731	2.982,00	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601669537	OTP PA.SF1294.0EEG
64	F1	ZFR3	307801378	2.130,00	EUR	Etudes géné HQ - Dégoulottage procédé ex	PA.SF1294.0EEG	PA.SF1294.0EEG	601706167	OTP PA.SF1294.0EEG

The F1 rule is defined as below:

- 60% in Asset 3 FXA 242740046378
- 30% in Asset 4 FXA 242740046379

- 10% in Asset 6 FXA 242740046381

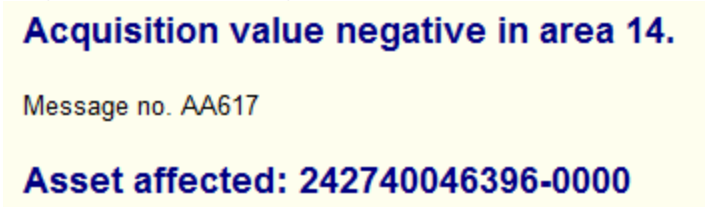
So, the WBS PA.SF1294.0EEG rule will be defined in CJIC as:

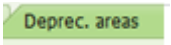


The allocation rule distributes for all the assets involved in the capitalization file, the costs of the WBS, which has a F rule as its allocation rule.

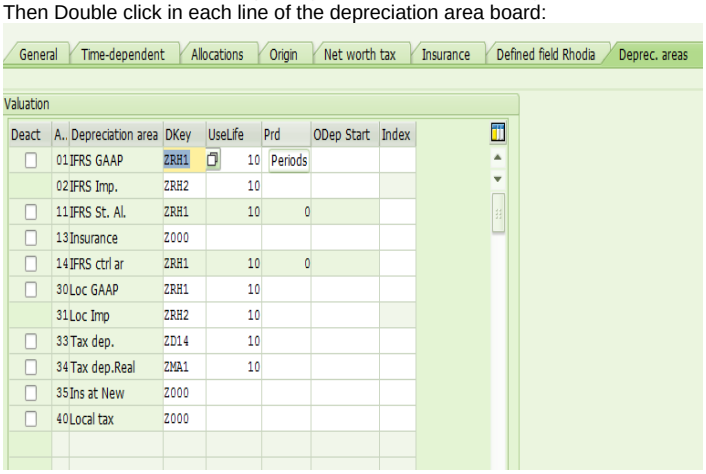
Acquisition with negative amounts

The system does not allowed the posting on assets with negative values, because by default the asset is define to not accept negative values.
The general error is the following:

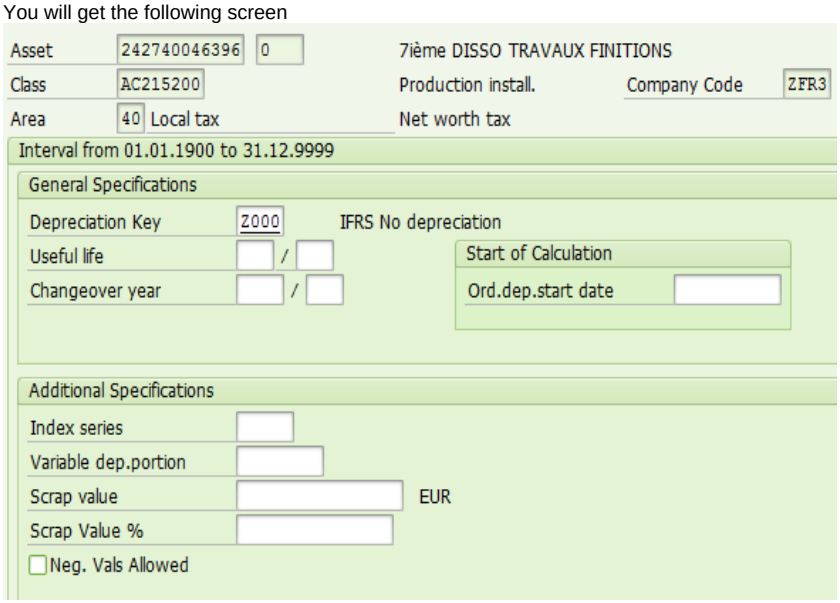


To be able to do this kind of posting, we have to make changes in the the asset master data in TAB 

.
Then Double click in each line of the depreciation area board:



You will get the following screen



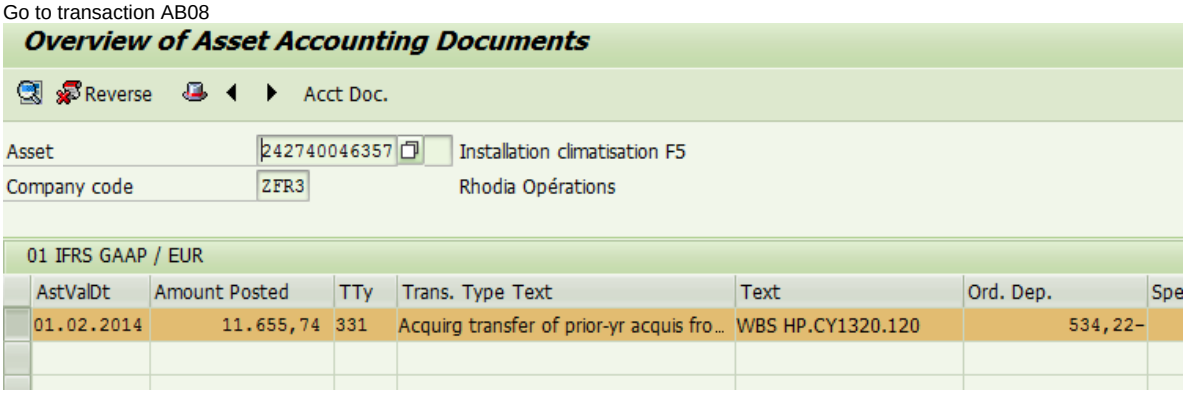
Then, activate the fuction

After that you can proceed with the settlement of the WBS

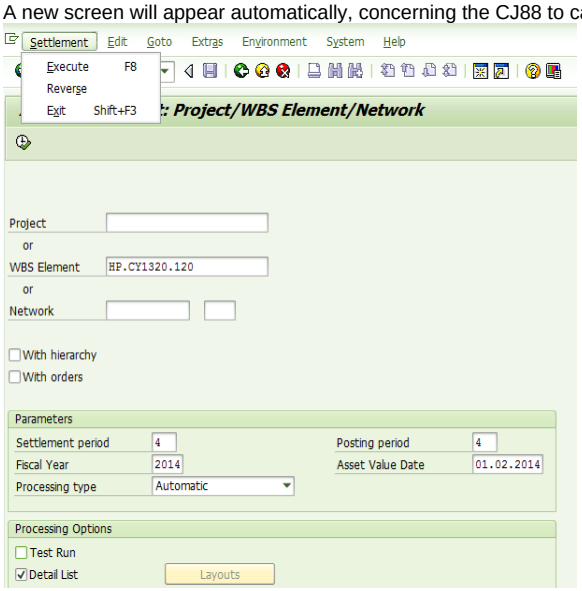
Cancelling a capitalization

The need to cancel a capitalization normally occurs after the internal capitalization controls, there are some cases where the capitalization could be done in a wrong period, or by other reason that it was detected that it should be canceled.
The first step is to cancel the acquisition amount in the fixed asset:

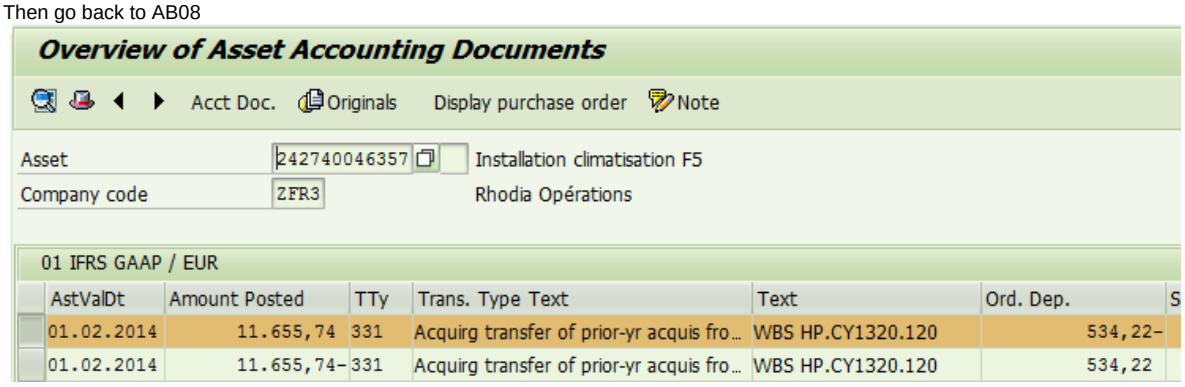
Go to transaction AB08



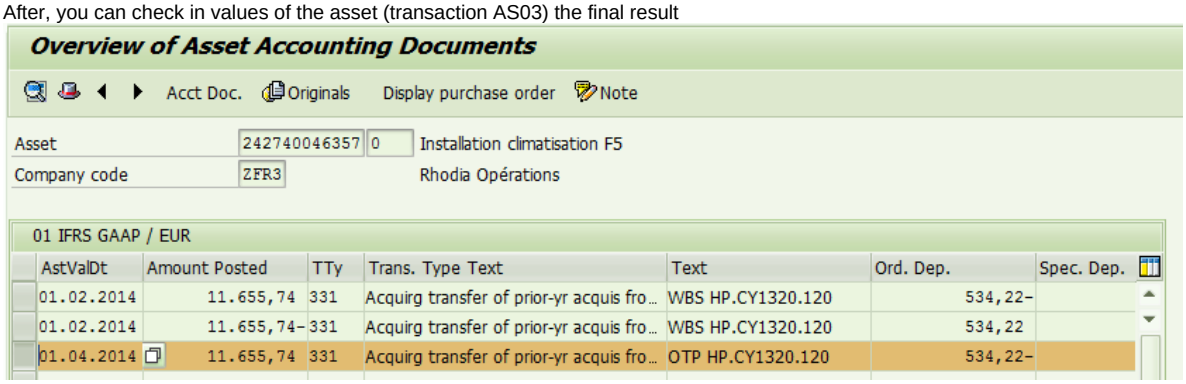
Select the line that you need to be cancel, and press Reverse
A new screen will appear automatically, concerning the CJ88 to cancel the settlement, choose reverse.



Then go back to AB08



This way you can check if the reverse was made in the asset.
Now you can proceed in order to capitalize the right way.
After, you can check in values of the asset (transaction AS03) the final result



In this screenshot you can see that the second line is related to the reverse of the settlement (capitalization cancelation).

The third line concerns the capitalization posted after the reverse with the corrected data.

Capitalizations Controls:

Evidence request for commissioning/divestments

Just need a evidence for the commissioning.(Signatures are no longer required)
Project Managers, should send a request number by SYRA, with excel file template. See point number 5.1.1 of this Operational Procedure.

Capitalizations/Divestments above 50k.

The Capitalizations/Divestments above 50k need to be tracked (Internal Control FXA.01.01 - Modification in the assets books)
Minimum frequency: at each change/until D-3 of each month

Control owner function: GBS MAC SU

Application level: Group - All assets (tangible & intangible) - Period of controls: each Month.
Process description: Fixed asset creation respects the following steps: WBS definition (Work Breakdown Structure) – WBS creation in SAP – Purchase and expense allocation – WBS settlement on assets under construction – Technical project closure – Cost settlement to fixed assets register – Accounting project closure. Deletions of assets from assets register concern disposals, sales or retirement.

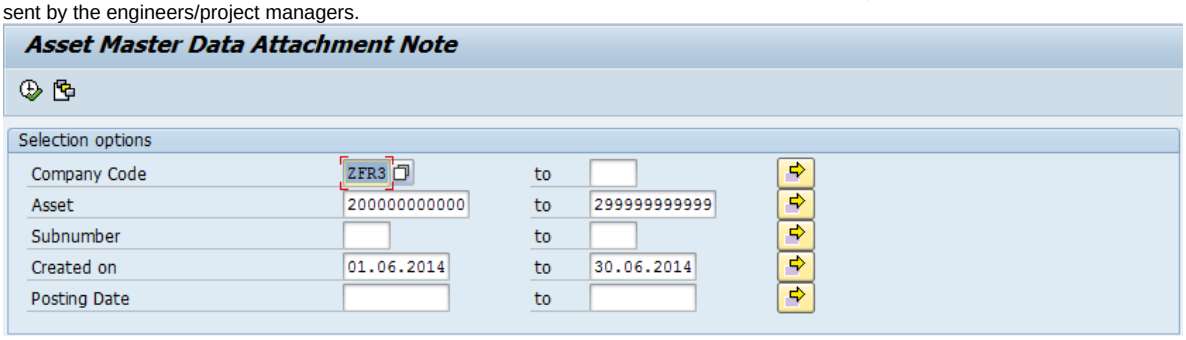
Control description: SU MAC I&D Key user or technical controllers (depending on organization) need a proof of authorization from Project Managers (commissioning) or Plant Manager or delegate (other modifications: retirement…) to make modifications > 50k€ to the assets register. For control in the scope of GBS, it is executed by GBS Finance Operation team and monitored by SU MAC I&D Key User (GBS)

useful link for this Internal Control

Archiving

All assets created need to have a SYRA ticket number
All capitalizations need to be received via SYRA, since SYRA will be used as an archiving tool, linking the assets created and the capitalization request via the SYRA Case Nº. It is where you can find the requested form for capitalizations/retirements

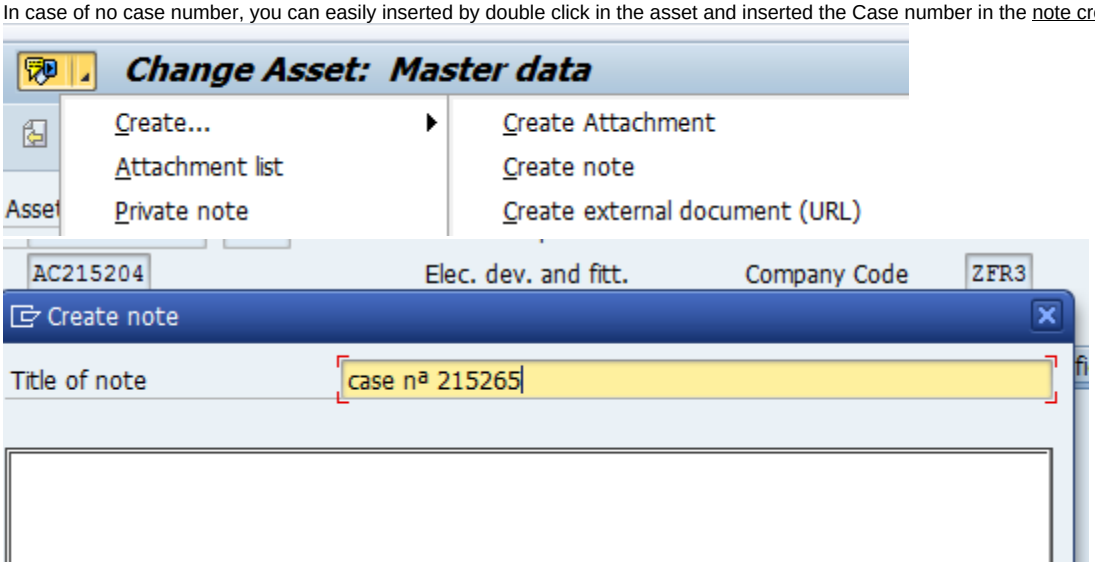
The transaction **Z1A_ASSET_NOTE –** ASSET MASTER DATA ATTACHMENT NOTE
is used to make sure that all assets created have a SYRA case Nº ,each ticket number has the capitalization form and annexes attached. These cases are sent by the engineers/project managers.



This transaction will allow you to see if your assets created have a note or a sales force case linking to the Archive document under Note title

CoCode	Asset	Subnumber	Asset Class	Created by	Created on	Amount	Note title	Body
ZFR3	242740046470	0	AC215204	PT63014518	11.06.2014	1.551,36	Case no. 2350366	
ZFR3	242740046471	0	AC213122	PT63016737	11.06.2014	24.873,91	Case 2350971	
ZFR3	242740046472	0	AC215110	PT63014518	11.06.2014	137.164,12	Case no. 2351039	
ZFR3	242740046473	0	AC215103	PT63016737	11.06.2014	15.961,73	Case 2351130	
ZFR3	242740046474	0	AC215203	PT63014518	11.06.2014	69.760,77	CASE Nº 2351221	
ZFR3	242740046475	0	AC215203	PT63016737	11.06.2014	11.546,59	case 2351246	

In case of no case number, you can easily inserted by double click in the asset and inserted the Case number in the note created

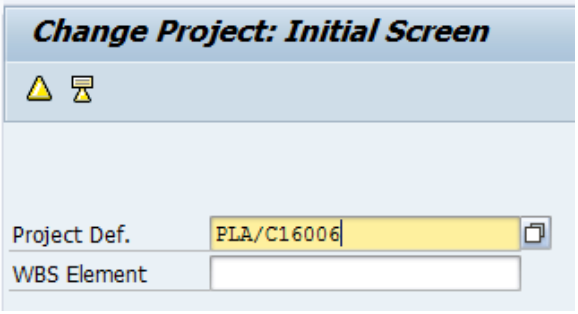


Close/Technically Close a project

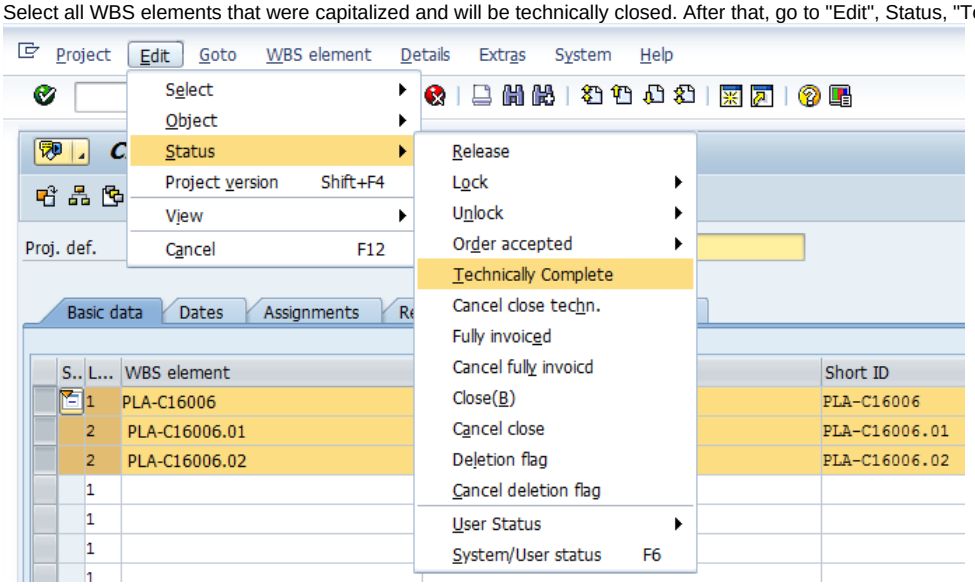
*OBS: **these steps are done only for LAM companies and only under request.**
If the project manager did not request to close or technically close the project, there is no need to follow the instructions below.
When requesting the capitalization of a project, Project Managers could also request to close or technically close the related project.
If this is the case, we should perform the following steps:

Set status Technically Closed (TECO)

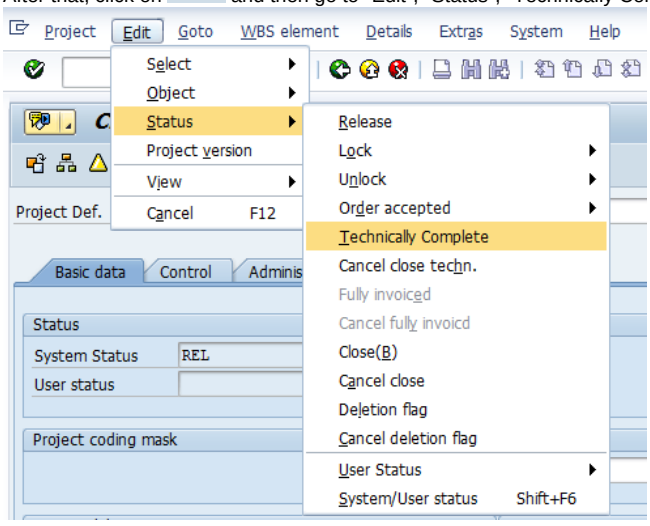
*OBS: called "*Encerramento Técnico*" for LAM companies.
Enter in transaction CJ02 and insert the project to be technically closed



Select all WBS elements that were capitalized and will be technically closed. After that, go to "Edit", Status, "Technically Complete"



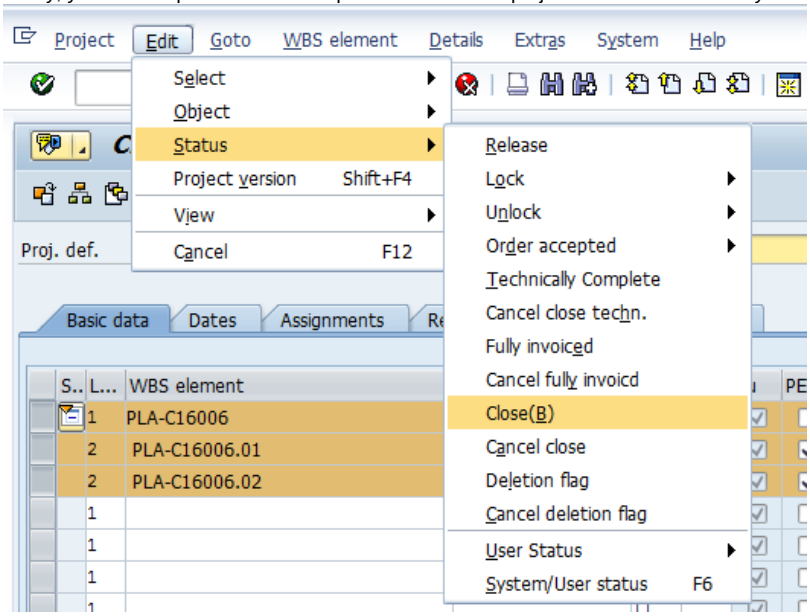
After that, click on and then go to "Edit", "Status", "Technically Complete"



After that, all WBS elements and the project itself will be set as "Technically Complete" (TECO). Save the changes by clicking on .

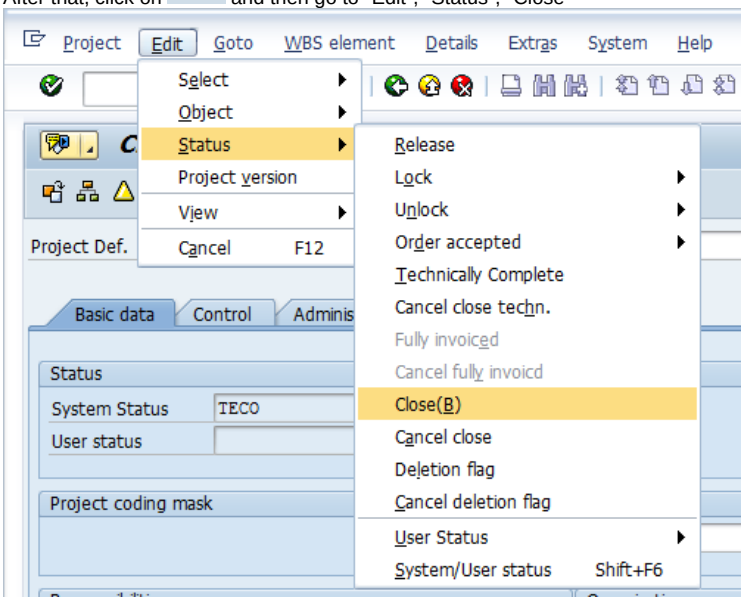
Set status Closed (CLSD)

*OBS: called "*Encerramento Contábil*" for LAM companies.
Firstly, you have to perform all the steps above to set the project status to "Technically Complete". However, before saving, do the following:



"Edit", "Status", "Close".

After that, click on and then go to "Edit", "Status", "Close"

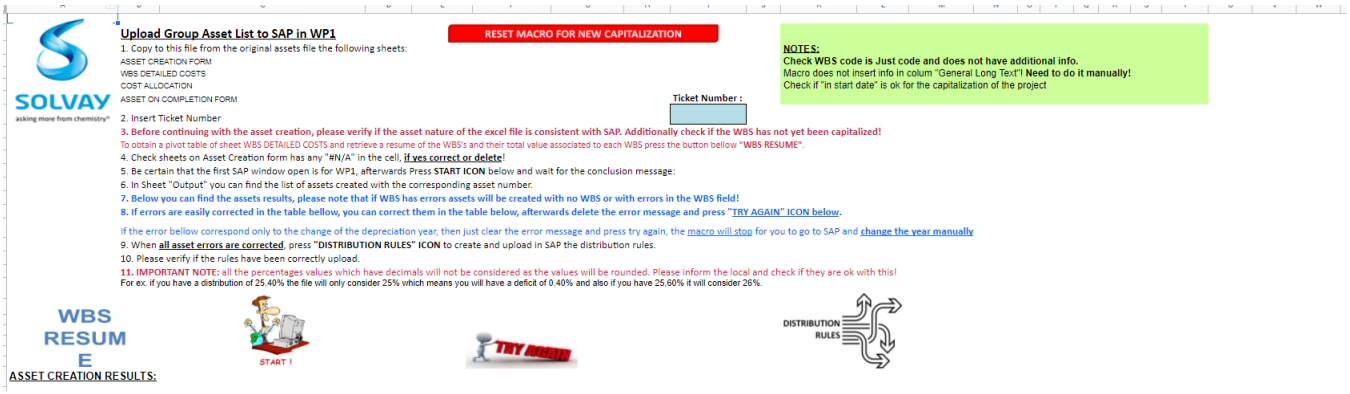


After all these changes, all the projects and WBS elements are "Closed" (CLSD).

Save the changes by clicking on .

I&D Asset Creation Template (automatic option)

If there are several assets to be created, we can use "I&D Asset Creation Template".



1) Copy to this file from the original assets file the following sheets (sheets need to be in english):

Asset Creation Form

WBS Detailed Costs

Cost Allocation

Asset on Completion Form

2) Insert ticket number and verify the asset nature of the excel file is consistent with SAP (tangible vs intangible). Additionally, check if the WBS has not yet been capitalized.

3) Be sure that the first SAP window open is WP2 and afterwards press the Start button and wait for the conclusion message.

4) In sheet output, you can find the list of assets created with asset number and all the remaining information (capitalization date, plant, cost center, description, asset class, and useful life). In case of error, please check which mandatory field is missing. You can update sheet Instructions and press try again button.

5) When all assets are created, press the Distribution Rules icon to create and upload in SAP the distribution rules. After that, please check if all information in CJIC are green.

6) The file does not perform the settlement of the WBS so, it's necessary to do CJ88/CJ8G manually.

7) To check if everything is correct, you can go to AR02 with asset numbers and check if the amounts are according to the Cost Allocation sheet.