

Actual3 Guidelines

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Objective and Scope

Objective of this Procedure

The purpose of this document is to provide the guidelines to fill in BFC Actual3 package.

Scope

This operating procedure (OP) applies to all the companies under the scope of FA SL Service Center.

Definitions

SBS – Solvay Business Services
FAC GL – Financial Accounting Service Line (Service Unit)
FAC Interco – Financial Accounting Service Line (Service Unit)
ACP - Accounting Platform
BFC – Consolidation tool
Actual 3 – Package inside BFC reporting tool, which aims to provide a deeper detail on items reported in previous BFC reporting packages (Actual 2)
CAM – Company Accounting Manager
GAR – Group Accounting and Reporting
PF2 – Solvay Legacy's SAP system
WP2 – Rhodia Legacy's SAP system

Responsibilities

The BFC Actual 3 package has **split responsibilities between FA SL, ACC PLAT and the CAM of the company**, depending on the schedules and headings to fill in. Detailed information on "who does what" is included in each schedule details inside this procedure.

Periodicity

BFC Actual 3 is required for September closure and December closure. The deadlines for the publishing of this package are communicated by GAR.

BFC Actual 3 schedules for Consolidated Companies

The following BFC schedules are reported under Actual3:

L6605 - Borrowings by maturity
L6810 - Commitments and contingencies given
L6825 - Analysis of employee expenses
L6864 - Net Financial Indebtedness
L6880 - Overdue on receivables - Ageing balance
L7110 - Transactions with Related Parties

L4051 - Financial information for equity companies

BFC Actual 3 schedules for Equity method companies

L6810 - Commitments and contingencies given

L7110 - Transactions with Related Parties

Schedule details

L4051 – Financial information for equity companies

This schedule is under the **responsibility of CAM**.

This schedule only concerns the companies which have shares recorded under A24000.

You need to report balance sheet and P/L items of the affiliate companies that are consolidated under "Equity method".

L6605 – Borrowings by maturity

This schedule is under the **responsibility of the CAM**, for PF2 and WP2 systems.

In this schedule, the closing values of long term and short term borrowings are retrieved from Actual 2 package. It is then required to split the values according to their maturity (period where the borrowed money must be returned to the loaner).

The headings that need to be split by maturity are the following:

- Long Term (from 1 year to over 5 years): L16100, L16800, L16830 and L16810: is classified with Fixed Rate
- Short Term (less than 1 year): L51900, L57000 and L58200: is mainly variable rate but need to be confirm upon the loan.

Short Term portion of Long Term debt: L56000, L56010, L 56030: follow the rate of the Long term loan (Fixed Rate)

Changes in the schedule L6605 - IFRS16 impact - A report is sent by MAC to fill this information.

Part 1. Book value

- Insert L16830 LT lease IFRS16 under L16810 LT lease debt
- Include L16830 in sub-total "Borrowings > 1 year"
- Insert L56030 ST lease IFRS16 under L56010 ST lease debt
- Include L56030 in sub-total "Borrowings < 1 year"
- Include A46300 in sub-total "Borrowings < 1 year"
- Include A26300 and split by flow.

Part 2. Nominal value

- Insert X16109 Lease debt IFRS16 (incl.ST debt) Nominal value under X16108
- Insert X16113 F99 + Split per maturity flows

Part 3. Interest payments on LT loans

- Insert X16129 Lease debt IFRS16 (incl.ST debt) Interest payment under X16128
- Insert X16123 F99 + Split per maturity flows

Reminder: IFRS16 leasing is a financial debt with a fixed interest rate.

L6605 - Borrowings by maturity

		F99 CLOSING	E01 - 1 Year (1 to 12 months)	E02 Year 2 (13 to 24 months)	E03 Year 3 (25 to 36 months)	E04 Year 4 (37 to 48 months)	E05 Year 5 (49 to 60 months)	E06 > 5 Years (> 60 months)	CONTROL
2. Nominal value									
<i>Cash out at maturity or at each instalment</i>									
X16106	LT Bonds (incl ST portion) - Nominal value	1,250,000	-	-	750,000	-	-	500,000	0
X16107	Other LT financial debt (incl ST portion) - 3d party - Nominal value	-	-	-	-	-	-	-	-
X16108	Lease debt (incl ST portion) - Nominal value	-	-	-	-	-	-	-	-
X16109	Lease debt IFRS16 (incl ST debt) Nominal value	9,141	2,941	1,202	1,094	613	270	3,022	-1
X16110	LT Financial Instruments Financing -Trading - Credit	-	-	-	-	-	-	-	-
3. Interest payments on long-term loans (1)									
<i>Interest cash out on loans included in 2.</i>									

L6605 | Borrowings & Other LT Liabilities, Finance lease by maturity

Audit ID: OLIA01

		F99 CLOSING	E01 - 1 Year (1 to 12 months)	E02 Year 2 (13 to 24 months)	E03 Year 3 (25 to 36 months)	E04 Year 4 (37 to 48 months)	E05 Year 5 (49 to 60 months)	E06 > 5 Years (> 60 months)	CONTROL
FINANCE LEASE RECEIVABLES IFRS16									
TABLE 1. Book value									
<i>Cash in based on book value</i>									
A26300	Long-term Finance lease - IFRS16	-	-	-	-	-	-	-	-
A46300	Short-term Finance lease - IFRS16	-	-	-	-	-	-	-	-
TOTAL FINANCE LEASE IFRS16		-	-	-	-	-	-	-	-
TABLE 2. Nominal value									
<i>Cash in at maturity or at each instalment</i>									
X16113	Finance lease - IFRS16 (incl ST Receiv.) - Nominal value	-	-	-	-	-	-	-	-
TABLE 3. Interest income									
<i>Interest cash in included in 2.</i>									
X16123	Finance lease - IFRS16 (incl ST Receiv.) - Interest income	-	-	-	-	-	-	-	-

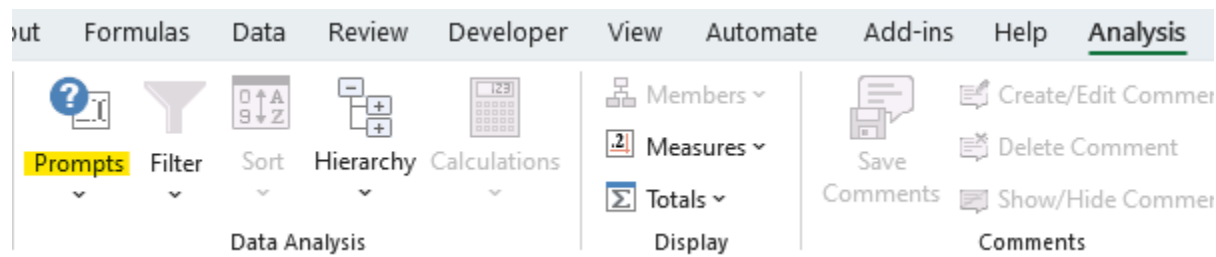
L6810 – Commitments and contingencies given

This schedule is under the **responsibility of the FAC GL**, for PF2 and WP2 systems.

In this schedule, the CAM needs to insert the values of guarantees, security interests and commitments given by the company for the acquisition of assets or other balance sheet items.

This schedule contains 2 parts:

1° - E6001 Commitments to acquire tangible and intangible assets (excluded Right of Use) - Extracted by BW through [E6001 Template](#)



In the first tab "Feuil1" - Click on Prompts and fill in accordingly and click ok

Specify Value for Prompts

New Cum. Projects costs & Cash out (Core Query)

Auth Scope on Company Code (Auth with input) = SCO

* Calendar Year/Month (Single value, Mandatory) 12.2024

* Conso. view -> 0=No/2=ECO/3=SCO 3

* Project enlarg. to PM? (1=Yes/0=No) 0

Company Code (Selection Option, Optional, Auth) [1] 0000 ZZZZ

Target Curr. for conversion (Single value, Optional)

A filter on WBSE Syst. status should be done excluding WBS with status Closed and Technically completed and its WBS related to CAPEX (WBSE type IM) should include on this extraction.

Update the data tab with the relevant information take from the GAR List. In pivot tab, refresh de data after run BW prompt. Verify if there was any error, if not, please proceed with BFC upload.

ACTUAL3 - 2024.12 - 02002

SYENSQO SA
 Status: Integrated
 Since: 89 days ago
 By: ZERAS

Validity: Valid
 Controls: Successful
 Journal Entries: Package rules run

Currency: EUR
 Group Control Level: Q
 Package Control Level: Q

Read-C

HOME SCHEDULES JOURNAL ENTRIES CONTROLS COMMENT & ATTACHMENTS

L6810 | Commitments and contingencies given

	A	B	C	E
1			F00 OPENING	F99 CLOSING
2	E6001 assets	Commitments for the acquisition of tangible and intangible	12,377	11,937
3				
4	E6030	Guarantees given to non conso companies (AS)	0	0
5	E6044	Security interests / bank guarantees	0	0
6				

2° - E6044 Security interests / bank guarantees - Each quarter Treasury Department will do Extraction of guarantees for GAR and forward it to all CAMs and FAC team- to know what must be declared in Actual3 schedule L6810 and which company must declare it the "Yes" must be selected in column "BFC disclosure".

The amount posted in the L6810 for the financial guarantees should correspond to the FARAWAY database of financial guarantees managed by Treasury. The "Fairway" database of the Treasury Dpt will contain the indication if it must be included in BFC and also by which company. The filing of the L6810 schedule must be based on Fairway. For most of your CAMs nothing would need to be disclosed as from Dec 2019.

Example:

Principal Code	Principal Name	Applicant Code	Applicant Name	Guarantor Name	Beneficiary Name	Which party must declare it in BFC	BFC Disclosure	Amount (end of day, base currency)	Currency	Exchange Rate (annual average)	Amount (end of day, reporting currency)	Currency
0001	SOLVAY SA	6019	RUSVINYL, LLC, MOSCOW	BNPP Fortis	Intercreditor Agent - BNPP CIB	Principal	Yes	15.772.022,84	EUR	1,00	15.772.022,84	EUR
0001	SOLVAY SA	6019	RUSVINYL, LLC, MOSCOW	BNPP Fortis	Intercreditor Agent - BNPP CIB	Principal	Yes	511.185.079,94	RUB	0,01	5.588.982,21	EUR
0001	SOLVAY SA	6019	RUSVINYL, LLC, MOSCOW	SOLVIN GMBH & CO KG, RHEINBERG	Various banks	Guarantor	Yes	62.500.000,00	EUR	1,00	62.500.000,00	EUR
0001	SOLVAY SA	0240	Solvay Interco Limited	SOLVAY SA	Solvay UK DB Scheme	Applicant	Yes	48.000.000,00	GBP	1,11	53.449.139,80	EUR
6771	RHODIA HOLDINGS LTD	6771	RHODIA HOLDINGS LTD	RHODIA HOLDINGS LTD	Rhodia UK Pension Fund	Applicant	Yes	550.000.000,00	GBP	1,11	612.438.060,24	EUR

- Filter on yes on column "BFC disclosure"
- Column P "Which party must declare it in BFC" give the company concerned
 - if "principal" refer to column I and H "Principal code" "Principal Name" to retrieve the code
 - if "guarantor" refer to column L "Guarantor Name" and retrieve the code of the company in the GAR list
 - if "applicant" refer to column K and retrieve the code in the GAR list
- The amounts to report are in column R "Outset. Amount (end of day, base currency)"

L6825 – Analysis of employee expenses

This schedule is under the **responsibility of FAC GL**, for PF2 and WP2 systems.

Important: before the below step (extraction of the information from SAP) it is advisable to confirm if all the accounts that are included in the actual 3 headings are correct.

In transaction KAH3 - ZSOLV Please confirm that the accounts in the heading below are included in the Actual 3 headings

X9910 - Wage

X9920 - Social Contribution Charges

X9990 - Other personnel costs

Those heading should be aligned with the Costa Package PEOPLE and Sub-Packages INTERNAL

ZSO-P00001	PEOPLE
ZSO-P10001	Internal
ZSO-P20001	Base Salary
ZSO-P20002	Social Charges
ZSO-P20003	Overtime
ZSO-P20004	Variable pay driven by worldwide scheme
ZSO-P20005	Other Bonus & Premium
ZSO-P20006	Health Cover Benefits
ZSO-P20007	Holiday Accruals
ZSO-P20008	Mobility Benefits
ZSO-P20009	Termination Costs
ZSO-P20010	Pension Benefits
ZSO-P20256	Other Benefits
ZSO-P20257	Life Cov Benefits

In order to compare please go to transaction ZZF_GL_BFC_Overview, just execute:

GL/BFC Headings Assign. Overview



Account selection

Company code

6422



☐ Display Accounts not yet created for company code

Additional language

FR

☒ G/L Account

to



☐ G/L Account Set

to



Output options

☐ Export XLS file

and then when you have a list of all the accounts, you can filter by heading and choose the actual 3 headings.

Also if for any reason a new account is created that should be included in Actual 3 please make sure it is included in the proper heading. For this please contact MAC Data Team .

Note: accounts use for Non-recurring entries (Flows F24/F37 and F56 should be excluded of Actual 3.

As the name implies, we need to insert in this schedule the values related with employee expenses of various natures, which can be found in multiple G/L accounts for each company.

To fill in the data, perform BFC extractions from ZZF_BFC_COLLECTIVE with variant **B3_IAS19 SCO** for PF2, WP2 and PI1.

BFC/BOIC interface - Update collecting tables - Dynamic Version



Interfaces

- ☐ A/P line item [Y]
- ☐ A/R line item [X]
- ☒ G/L balance [B]
- ☐ G/L line item [V]
- ☐ G/L line item-special flows[W]
- ☐ G/L balance Assets w/o AA [M]
- ☐ G/L Item Assets w/o AA [N]
- ☐ CO-PCA Profit & Loss Stat. [P]
- ☐ CO-PA Sales data [S]
- ☐ AA Assets [T]
- ☐ AA Shares [A]
- ☐ Cost of goods sold [G]
- ZZF_BFC_COGS_V2 Variant:
- ZZF_BFC_COGS_UPD Variant:
- ☐ CO-PA P&L statement [O]

Main options

BFC Consolidation Perimeter	SYEP	
Family	B3	
Fiscal Year	2025	
Posting Period	3	
Company Code	0003	to



Output

- ☒ Output data to ALV
- ☒ Output data to database

Log

- | | |
|------------------|--------------------------------|
| Logger Threshold | <input type="text" value="3"/> |
|------------------|--------------------------------|
- ☒ Log to display ☒ Condensed log
 - ☒ Log to database
 - ☒ Executed by Schedule manager

After that run transaction ZZF_BFC_CONVERSION with the same variant **B3_IAS19 SCO**.

The last part is to extract the information in transaction ZZF_BFC_TRANSFER variant **B3_IAS19 SCO**, chose the path and run.

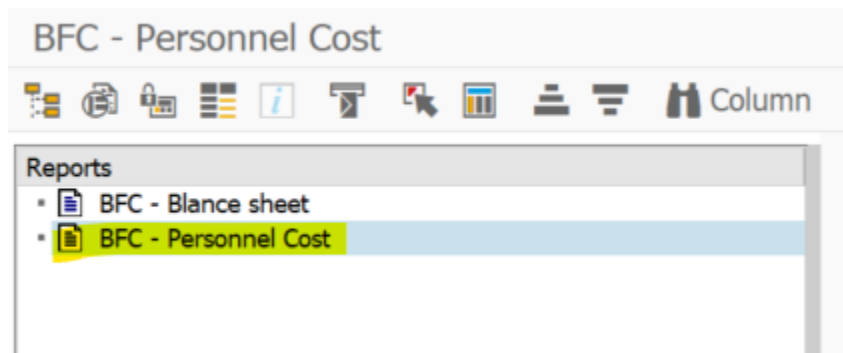
Note: **Confirm the companies in your scope.**

For those transaction check (and if needed change) the BFC Consolidation Parameter depending on:

ERP	Syensqo
PF2	SYEP
WP2	SYEW

If you want to check the information extracted you can see by GR55 - Z4F1 report.

After executing the report, select the field "BFC – Personnel Cost" on the top left corner.



The values should be filled in with opposite signs (if positive in SAP , it should be negative in BFC and vice-versa).

HOME SCHEDULES JOURNAL ENTRIES CONTROLS COMMENT & ATTACHMENTS				
L6825 Analysis of employee expenses				
Find				
	A	B	C	E
1			F00 OPENING	F99 CLOSING
2	X9910 Wages		-29,527	-20,470
3	X9920 Social security contributions		-6,491	-4,622
4	X9923 Defined Contribution Expenses		0	0
5	X9990 Other employee expenses		-1,384	-857
6	X9921 Service Costs IAS19 - Defined Benefit		0	-668
7	X9922 Share-based payments		0	0
8				
9	Total Employee expenses		-37,402	-26,617
10				
11	- Sign convention identical to the one used for the income statement: (charges < 0 and income > 0) - If null, fill in 0			
12				

In case a heading has no values, we should insert the amount as 0. If not, it will generate a blocking control.

⚠ Data are in local currency and not in K local currency !!!

Important: If we compare the BFC data to GR55 Z4F1, there can be discrepancies. These discrepancies are due to the exclusion of the restructuring costs (based on the specific restructuring costs centers codification - PF2 EE812/ WP2 CCCC-81 and ZFR3-82*) (for the companies where Restructuring provisions do exist) and also to the Defined contribution costs reclassification of the US).

Freinage costs reclass - cancelling from Social Security contributions to the Defined Contribution Expenses (from ACTUAL3 heading X9920 to X9923).

For US and Canada, Defined contribution is not recorded in a dedicated P&L account. We need to change in BFC from ACTUAL3 heading X9920 to X9923.

Open the Payroll file for US and filter for the following wage types:

3EZ1, 3EZ2, 3EZ3, 3RC1, 3RF0, 3RF1, 3RF4, 3RF5, 3RF6, 3RF7, 3RF8, 3RF9, 3RR0, 2588 and accounts

WP2 : 98320122 (US fringe) 98320241 (Payroll posting)

PF2 : 6220003320

For Canada the Wage type is 3R12

Then in BFC fill in X9990 that is empty with the amount found above. Remove the same amount from X9920 (The total Employee expensed does not change).



ACTUAL3 - 2024.12 - 07008

CYTEC INDUSTRIES Inc.

Status:  Integrated

Since: 89 days ago

By: PUCHIKM

Validity:  Valid

Controls:  Successful

Journal Entries:  Package rules run

Currency: USD

Group Control Level: Q

Package Control Level: Q

Re

HOME

SCHEDULES

JOURNAL ENTRIES

CONTROLS

COMMENT & ATTACHMENTS







L6825 | Analysis of employee expenses 









Find



L6864 –Net Financial Indebtedness

This schedule is under **responsibility of ACP** (can be verified by the **CAM** and adjusted if needed).
In this schedule, the values to be justified and split are being extracted from Actual 2, namely items held with third parties (partner S9999).

L6864 - Analysis of Net Financial Indebtedness by Banks, Not-Consolidated Companies, I

Previous schedule
 Next schedule
 Last schedules
 ☒ Freeze panes
 ☒ Display header
 Print setup
 Copy data
 ☐ Display footer
 Print

Reporting unit : 04274 - RHODIA OPERATIONS

Currency : Euro

Category : ACTUAL3 - Statutory 3

Data entry period: 2015.12

Rubrique: -

Analysis of Net Financial Indebtedness by Banks, Not-Consolidated

		F00 OPENING	F99 CLOSING
Reminder of data entered in Actual 2			
A26000	Long-term loans - S9999 Third Parties	23,435	23,332
A26900	Long-term deposits - S9999 Third Parties	1,967	2,105
A53000	Long-term loans receivable - Short-term portion - S9999 Third Parties	2,448	2,218
A54000	Short term loans receivable - S9999 Third Parties	58	58
A47100	Accrued interests receivable - S9999 Third Parties	-	-
A55100	Marketable securities > 3 months	-	-
A55101	Bonds and treasury bills > 3 months	-	-
A59510	Other current financial assets - Write-down	-	-
A51100	Banks - Debit	1,199	3,982
A52000	Term deposits - Cash equivalents	-	-
A55000	Marketable securities < 3 months	-	-
A55010	Bonds and treasury bills < 3 months	-	-
A58100	Treasury accounts - Debit - S9999 Third Parties	0	0
A59500	Cash & Cash equivalents - Write-down	-	-
L16100	Long-term bonds	-	-
L16800	Other long-term financial debts - S9999 Third Parties	3,284	3,614
L16810	Lease debts - Long term	-	-
L47200	Accrued interests payable - S9999 Third Parties	-	0
L51900	Banks - Credit	75	29
L56000	Long-term loans payable - Short-term portion - S9999 Third Parties	1,298	1,045
L56010	Lease debts long term - Short term portion	-	-
L57000	Short-term loans payable - S9999 Third Parties	-	-
L58200	Treasury accounts - Credit - S9999 Third Parties	-1	0
TOTAL		33,763	36,383

If there are values reported under headings L16100 or L16800, we should also specify the type

Detail of L16100

X16101 Subordinated loans

-	-
0	-

X16102 Unsubordinated debenture loans

Detail of L16800

X16104 Credit institutions LT

-	-
3,284	3,614

X16105 Other long-term financial debts - Third Parties

Finally, for this schedule, we will need to provide further details on these items, namely the currency and the interest rate applied to the heading (between fixed rate, variable rate or no rate).

The currency can be obtained by checking in SAP the corresponding accounts under each heading.

Detail by currency									
		EUR	Euro	-	23,332	-	-	23,332	0
A26000	Long-term loans			-	23,332	-	-	23,332	0
		EUR	Euro	-	2,105	-	-	2,105	0
A26900	Long-term deposits			-	2,105	-	-	2,105	0
		EUR	Euro	-	3,313	-	-	3,313	0
		PLN	Zloty	-	669	-	-	669	0
A51100	Banks - Debit			-	3,982	-	-	3,982	0
		EUR	Euro	-	2,218	-	-	2,218	0
A53000	Long-term loans receivable - Short-term portion			-	2,218	-	-	2,218	0
		EUR	Euro	-	58	-	-	58	0
A54000	Short term loans receivable			-	58	-	-	58	0
		EUR	Euro	-	3,614	-	177	3,437	0
L16800	Other long-term financial debts			-	3,614	-	177	3,437	0

If it is unclear where to fill in the data when filling the details by rate, we can perform the following split:

-Long term headings should be classified as Fixed Rate

-Short term headings should be classified as Variable Rate in the general case (but we can have some specificity depending of the loan.)

-Short term portion of a long term loan should be classified as the the original long term loan meaning fixed Rate

-Accruals should be classified as No Rate

As the information in this schedule is also reviewed by the CAM of the company, we can also contact the CAM to solve any doubts related with this schedule.

New headings:

T A26300 A29630 & ST A46300 A49300 headings:

- Added to Net Financial Indebtedness (EFN) definition
- Split per type of rate (fixed - variable - no rate) and per Currency requested
- *Note: "Fixed" rate expected on IFRS16 sublease contracts*

Corresponding blocking controls :

- Existing L68-010:
 - Split per Currency must be exhaustive
- Existing L68-020:

Split per Type of rate must be exhaustive

L6880 – Overdues on receivables – Ageing balance

This schedule has mixed responsibilities, depending on the headings to fill in:

-X04011 and X04061: **CAM responsibility** for both PF2 and WP2 systems

-X04051: **FAC GL** responsibility for both PF2 and WP2 systems

In this schedule, we will need to report for the above 3 headings the split of the receivables by overdue items and how long they have been overdue.

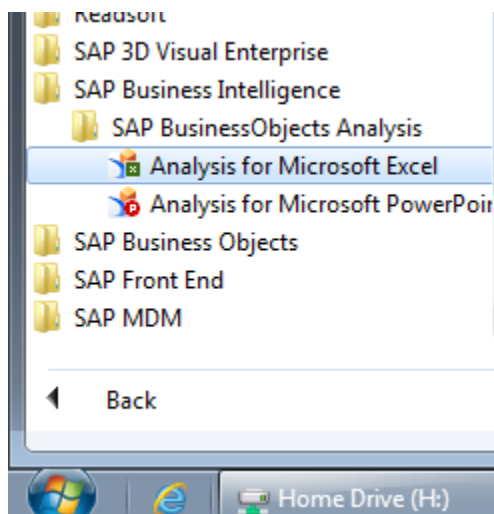
The values initially calculated are derived from Actual 2 package. Below the list of headings that are reported under Actual 2 and their correspondence to the 3 headings inside this schedule.

Balance sheet reminder:

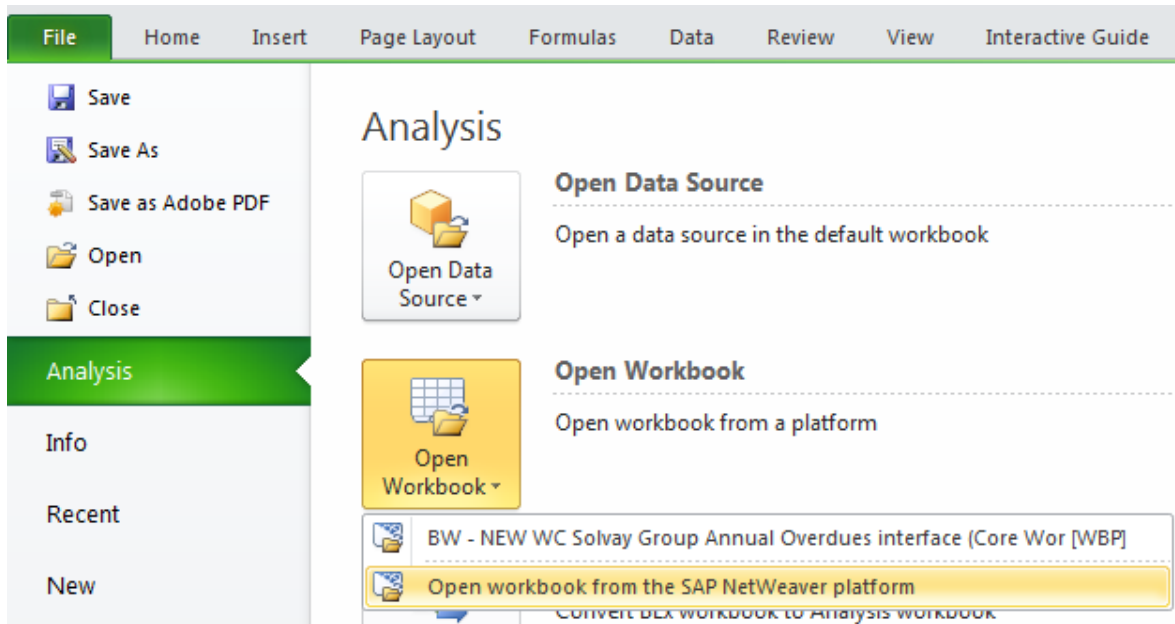
A26000	Long-term loans - Third Parties	-
A26900	Long-term deposits	-
A20900	Long term receivables - Third Parties	124
A29600	Long-term loans - Write-down	-
A29690	Long-term deposits - Write-down	-
A29090	Long-term receivables - Write-down	-
A41100	Trade receivables - Third Parties	7,554
A49100	Trade receivables - Write-down	-59
A40160	Advances paid to suppliers	-
A40170	Advances paid to fixed assets suppliers	-
A42100	Staff / debit	28
A43100	Social institutions / debit	-
A44700	State: Other taxes - Debit	-
A44800	State: VAT - Debit	-1
A46130	Other receivables - non-trade - Third Parties	367
A46160	Receivables on disposal of investments / asset deals	-
A46161	Receivables on fixed assets disposal	-
A47800	Prepaid expenses - Others	-
A47900	Insurance premiums - Debit	451
A53000	Long-term loans receivable - Short-term portion -	-
S9999	Third Parties	-
A54000	Short term loans receivable - S9999 Third Parties	-
A49600	Other short-term receivables - Write-down	-114
A59300	Long-term loans receivable - short-term portion - Write-down	-
A59400	Short-term loans receivable - Write-down	-

X04051X04061X04011

The information to be uploaded to heading X04051 is prepared with a BW workbook. To open it, go to the Start menu and select "Analysis for Microsoft Excel"



Select File – Analysis – Open Workbook – Open workbook from the SAP NetWeaver platform



When the system to connect is displayed, select WBP (Client 400)

Open Document		
Show Connections		
Local System		
Description	Technical Name	
===== Solvay Production Servers =====	XXX	
ERP - Production - PF1	PF1	
ERP - Production - WP1 (RCS)	WP1	
ACE - Production - HRP (Acetow)	HRP	
ACE - Production - RHO (Acetow)	RHO	
APO - Production - WAP	WAP	
BI - Production - PQ2 (Connect)	PQ2	
BW - Production - PQ1	PQ1	
BW - Production - WBP	WBP	
CICC - Production - PI1	PI1	
EHSM - Production - WPE	WPE	

After logging in, go to Folders – WCAP – Working Capital Solvay Group – 2 – Accounting / Legal BFC view and select the below workbook:

Search	My Documents	Role
Description	Technical Name	
COPC - Production Costs	ZR_RCS_CA_M11	
CX - CAPEX Analysis	ZR_RCS_CA_M50	
FIAA- Asset Accounting	ZR_RCS_CA_M33	
FIAP - Account Payables	ZR_RCS_CA_M06	
FIWC - Working Capital	ZR_RCS_CA_M24	
IM - Stocks	ZR_RCS_CA_M03	
ITC - Credit Management	ZR_RCS_CA_M39	
PL - P&L Reporting	ZR_RCS_CA_M12	
PS - Project Costs	ZR_RCS_CA_M09	
TR - Transportation costs	ZR_RCS_CA_M072	
WCAP - Working Capital Solvay Group	ZR_RCS_CA_M41	
1 - GBU Conso. view	ZR_RCS_CA_M41	0000000008
2 - Accounting / Legal BFC view	ZR_RCS_CA_M41	0000000009
NEW WC CICC BFC interface (Core Workbook)	BW_WBK_WCAP_0013	
WC Accounting Solvay Group (Core Workbook)	BW_WBK_WCAP_0003	
WC Detailed FAS transfer (Core Workbook)	BW_WBK_WCAP_0017	
WC RCS BFC interface (Core Workbook)	BW_WBK_WCAP_0001	
WC Solvay Group Annual Overdues interface (Core Workbook)	BW_WBK_WCAP_0004	

When the "Prompts" window appears, perform the following selections:

Specify Value for Prompts

* Calendar Day (Single value) 30.09.2016

* PRS Company code (Select) [] 0001 0559

[] 0561 9999

[] A ZUS3

[] ZUS5 ZZZZ

=

The calendar day should be the last day of the Quarter closing (example 30.09.2016 for Q3 2016 closing or 31.12.2016 for Q4 2016 closing). After confirming the data entered, the system will automatically retrieve for all companies the values for each item and an upload file for BFC (found under sheet "L6880 Overd."), which can be uploaded directly to BFC

A	B	C	D	E	F	G	H	I	J	K	L
D_CA	D_AU	D_FL	D_T1	D_DP	D_PE	D_RU	D_AC	D_CGU	D_MARK	D_CU	P_AMOUNT
ACTUAL3	OLIA01	E18		2016.09	2016.09	00001	X04051			EUR	2355
ACTUAL3	OLIA01	E01		2016.09	2016.09	00001	X04051			EUR	2349
ACTUAL3	OLIA01	E21		2016.09	2016.09	00001	X04051			EUR	2436
ACTUAL3	OLIA01	E22		2016.09	2016.09	00001	X04051			EUR	386
ACTUAL3	OLIA01	E23		2016.09	2016.09	00001	X04051			EUR	4
ACTUAL3	OLIA01	E27		2016.09	2016.09	00001	X04051			EUR	51

When the upload is done, the blocking control related with heading X04051 should disappear.

	F99 CLOSING	E18 GV impaired	E19 Impairment	E20 GV not impaired	E01 Not overdue	E21 < 30 j	E22 31 to 60 days	E23 61 to 90 days	E27 > 90 days	Control
X04011 Long term loans and receivables - Excl. Bad debt	6	-	-	6	6	-	-	-	-	0
X04051 Trade receivables - Excl. Bad debt	2,678	14	-12	2,676	2,691	-7	-	3	-11	0
X04061 Non trade receivables - Excl. Bad debt	7,054	-	-	7,054	7,054	-	-	-	-	0
Total	9,738	14	-12	9,736	9,751	-7		3	-11	0

A few additional remarks regarding the amounts to be filled in for this schedule (applies to all the headings):

Column E18 must correspond to the sum of the gross value of the trade receivables that are impaired (totally or partially) ... and only these one !!!

Column E19 must correspond to the heading A49100

Column E20 must correspond to the sum of the trade receivables on which NO impairment have been recorded

Column E01, E21, E22, E23 & E27 must correspond to the ageing balance of the NOT impaired trade receivables

-Values reported under flow E19 should have a counterpart posted in flow E18, with an amount greater than or equal to the amount of E19. This means that the difference between the 2 flows should never be below 0.
-For flows E21, E22, E23 and E27, we should have no values below 0. For the situations that we have values below 0 (due to credit notes, payments, corrections, etc.), we should adjust the negative amount by adding the corresponding value with counterpart of flow E01 (not overdue).

What to do in case the upload doesn't solve the blocking control

In some cases, the blocking control is not solved, even after the upload of the data, there might be a case where the headings reported in the balance sheet with impact on this schedule are different from SAP and BW.
To check this, we can use the BW query BW_QRY_MVFIWC01_0006 (can be found by selecting "Area" view and the following path: Solvay -> Financials Management and Controlling -> Financial accounting -> Working Capital -> Working Capital Virtual Layer ->FIWC: Multisystem)

Profitability Analysis Virtual Layer

Financial Accounting

Working Capital

Working Capital Virtual Layer

FIWC: Line Item with Delta DSO - Multi Systems

FIWC: Multi Systems

BW - Working Capital (Core Query)

336483 BW - Working Capital - Acct.view (Core Query)

BW - Interco Analysis Payables

BW - Interco Analysis Receivables

BW - WC BFC for QV (Core Query)

BW - WC qties for QV - test

BW - WC qties for QV (Core Query)

BW - WC qties for QV (Core Query)

BW - WC values for QV (Core Query)

BW - WC values for QV (test Query)

BW - WC values for QV (TEST)

BW - WC vs BFC (Core Quer

BW - Working Capital - Acct.view (Core Query)

IA_FMCO_COPA_VIRTUAL

IA_FMCO_FI

IA_FMCO_FIWC

IA_FMCO_FIWC_VIRTUAL

MVFIWC03

MVFIWC01

BW_QRY_MVFIWC01_0002

BW_QRY_MVFIWC01_0008_336483

BW_QRY_MVFIWC01_0021

BW_QRY_MVFIWC01_0020

QVWCAP_BW_QRY_MVFIWC01_0015

ZTEST8_ABHI

QVWCAP_BW_QRY_MVFIWC01_0014

ZTEST_QV_BW_QRY_MVFIWC01_0014

QVWCAP_BW_QRY_MVFIWC01_0013

ZTEST_ABHI25

ZTESTCAP_BW_QRY_MVFIWC01_0013

BW_QRY_MVFIWC01_0006

BW_QRY_MVFIWC01_0008

The fields to be filled should be filled as below (only differences being the Calendar day and the Company Code to be analyzed)
For the remaining headings, the CAM has to fill in the data using the same logic as X04051 – split by impaired / not impaired value and the value that is not impaired should be split between "Not Overdue" and specific dates when it is considered as overdue.

* Calendar Day (Single value)	31.12.2015	
* Currency (Single value, Mandatory)	EUR	
Company code (Selection opti	=	
* PRS Company code (Selecti	=	5835
	=	
* PRS Comp. Mgt zone (Select	>=	#
	=	
* WC Account type (Selection	=	RECEIVABLES
	=	
WC Account sub type (Selectio	=	
* 1 - BFC GBU (Selection optio	>=	#
	=	
2 - BFC Grp of activ. (Selection	=	
3 - BFC Activity 1 (Selection op	=	
3 - BFC Activity 2 (Selection op	=	

When the query is executed, the column "FC Pack vs BW" will give you the amount of the difference between BW and SAP. You can, after this analysis, sent a request to the CAM asking if the item can be corrected. Usually the correction is done against flow E18 (GV Impaired)

			31.12.2015		
			BW	FC Pack	FC Pack vs BW [-]
BW vs BFC sources					
WC Acct type	PRS Company code		* 1.000 EUR	* 1.000 EUR	* 1.000 EUR
RECEIVABLES	5835	SOLVAY SPOL IT	48.828	48.920	92
	Result		48.828	48.920	92

		Impaired		Not impaired						Control	
		F99 CLOSING	E18 GV impaired	E19 Impairment	E20 GV not impaired	E01 Not overdue	Overdue				
							E21 < 30 j	E22 31 to 60 days	E23 61 to 90 days		E27 > 90 days
X04011	Long term loans and receivables - Excl. Bad debt	726	-	-	-	-	-	-	-	726	
X04051	Trade receivables - Excl. Bad debt	49,033	1234+94	-2,263	49,968	47,588	2,675	27	25	-347	94
X04061	Non trade receivables - Excl. Bad debt	12,490	-	-	-	-	-	-	-	-	12,490
Total		62,249	1,234	-2,263	49,968	47,588	2,675	27	25	-347	13,310

L7110 – Transactions with Related Parties

This schedule has mixed responsibilities. The **split responsibilities between FAC Interco, ACP and the CAM of the company** is done below:

- PF2/WP2 system:

- Heading X5010 Revenues – **FAC Interco**
- Headings X5040 Trade and other receivables - Net value and X5060 Trade and other payables – **ACP**
- Headings X5020 Purchase of goods and services, X5070 Financial loans and XCQ200T – **CAM**

All headings beginning with "X50" inside this schedule need to be filled in with open items that the reporting company has open with "Associated companies" and "Non-consolidated companies" (these companies are companies that use consolidation method 20 – Not Consolidated, 50 – ME – Equity Method, 60 – Not Equity Method, or 70 – Interests 10%-20%).

Main : Consolidation methods (ZZF_CONSO_METHOD)			
	Conso meth	Conso Description	BFC Conso
	10	IG - Fully consolidated	☒
	20	NI - Not consolidated	☐
	30	IP - Proportionately consolidated	☒
	50	ME - Equity method	☐
	55	ME - Equity method futur IP	☒
	60	Not equity method	☐
	70	Interests 10-20%	☐
	80	Merged	☐
	90	Sold / Liquidated	☐

For every transaction that your company has with another company (Revenues, Purchase of Goods and Services, Accounts Receivables, Accounts Payables, or Financial Loans) with one of these consolidation methods, you will need to report it in this schedule.

For heading X5010 Revenues – For PF2/WP2, the information is filled in by **FAC Interco**.

In order to provide the figures, an excel file has been created with the BW query needed to perform the extraction. This file can be found under code SBS-FRM-DRTR-05-120

The file needs to have "Analysis for Microsoft Excel" working in order to be able to refresh the data in the BW query. Detailed instructions on how to operate and extract the needed information can be found inside the Excel file.

Data filled in by **CAM**. Detail of goods and services purchased for "Associated" companies and "Non-consolidated" companies.

For heading X5040 Trade and other receivables - Net value – ACP - Run transaction FBL5N and select the variant SBS_X5040 (same variant in both systems). This will insert in the Dynamic Selections, all the companies that belong to the previously indicated Consolidation Methods (Non consolidate companies and Associated companies). To be sure that all companies are included correctly in Trading partner field you can check this information based in [LEGAL ENTITIES MANAGEMENT](#), consider the open item until the closure period.

Warning: In the "Company Code" field, only insert the companies that you are responsible.

Customer Line Item Display

1 active Data Sources

Customer master

- Industry
- Created on
- Created by
- Group key
- Account group
- Country
- Central delivery block
- Central deletion flag

Dynamic selections

Customer master

Industry

Group key

Country

City

Postal Code

Trading Partner 7

Company code

Customer selection

Customer account to

Company code 2FR3 to

After the report is executed, insert the field "Trading Partner"

Hidden fields		
Col. content	Length	
Valuated amt loc.curr.2	18	▲▼
Valuated amt loc. curr. 3	18	▲▼
Valuated amount	18	▲▼
User name	12	
Transaction Type	3	
Transaction Code	20	
Trading Partner	6	
Time of Entry	8	
Texts exist	5	
Text ID	4	
Text for Priority	40	▲▼
Terms of Payment	4	▲▼

With this field, you will now be able to fill in the data by trading partner in BFC, by clicking on the "+" sign

X5040 Trade and other receivables



- Non consolidated companies

When prompted, insert the trading partner company.

L7110 - Transactions with Related Parties - Insert row - Internet Explorer

Insert rows in schedule

You can insert one or more rows in the (L7110) Transactions with Related Parties. OK Cancel

Manually enter one or more members for the dimension(s) shown below or select the members by clicking on the button to the right of the dimension.

Partner 1 ...

Enter values separated by a semicolon

OK
Cancel

After clicking "OK", you will now be able to fill in the amounts related to that company.

+ - Non consolidated companies		1.513	933
-	00007 HESTIA SA	177	-

For heading X5060 Trade and other payables – ACP - Run transaction FBL1N and select the variant SBS_X5060 (same variant in both systems). This will insert in the Dynamic Selections, all the companies that belong to the previously indicated Consolidation Methods (Non consolidate companies and Associated companies). To be sure that all companies are included correctly in Trading partner field you can check this information based in [LEGAL ENTITIES MANAGEMENT](#), consider the open item until the closure period.

Warning: In the "Company Code" field, only insert the companies that you are responsible.

Vendor Line Item Display

The screenshot shows the SAP 'Vendor Line Item Display' interface. The 'Dynamic selections' tab is active, displaying a list of fields for selection: Industry, Group key, Country, City, Postal Code, and Trading Partner (which is set to '7'). Below this, the 'Vendor selection' section shows 'Vendor account' and 'Company code' (set to '6019'). The 'Selection using search help' section is at the bottom.

After the report is executed, insert the field "Trading Partner".

The screenshot shows the 'Hidden fields' selection dialog in SAP. The list of hidden fields includes: Col. content, Valuated amount (Length 20), User name (Length 12), Trgt special G/L ind (Length 10), Transaction Type (Length 3), Transaction (Length 3), Transact. type (Length 3), Trading Partner (Length 6, highlighted), Time of Entry (Length 8), Time of change (Length 10), Time (Length 8), Texts exist (Length 5), and Text ID (Length 4).

To fill in the data in BFC, follow the same steps as found for heading X5040.

For heading X5070 Financial loans – Data filled in by CAM. Detail of financial loans to "Associated" companies and "Non-consolidated" companies
For heading XCQ200T – Data filled in by CAM. If the company has any transactions with "Other related parties" with an amount of 100k€, the field should contain "1". If not, it should contain "0".

2015	
Year Y	Year Y - 1

Transactions with related parties as defined by IAS 24 'Related parties Disclosures' (amounts > 100 KE) booked in the P/L of the entity.

X5010	Revenues (+)	-	-
<i>- Non consolidated companies</i>		-	-
		-	-
<i>- Associated companies</i>		-	-
		-	-
X5020	Purchase of goods and services (-)	-236	-289
<i>- Non consolidated companies</i>		-236	-289
05736	DEVNYA LIMESTONE AD	-236	-289
<i>- Associated companies</i>		-	-
		-	-

Assets and Liabilities accounted for in the Balance Sheet of the entity, regarding related parties :

X5040	Trade and other receivables - Net value (+)	-	-
<i>- Non consolidated companies</i>		-	-
		-	-
<i>- Associated companies</i>		-	-
		-	-
X5060	Trade and other payables (+)	17	52
<i>- Non consolidated companies</i>		17	52
05736	DEVNYA LIMESTONE AD	17	52
<i>- Associated companies</i>		-	-
		-	-

	-	-
X5070 Financial loans (+)	-	-
- Non consolidated companies	-	-
	-	-
- Associated companies	-	-
	-	-

	Year Y
XCQ200T Have you identified transactions with Other related parties (>100 k€) (except for transactions with non consolidated and associated companies and Joint-Ventures) ?	0

If yes, please fill 1 and send a detailed description of the transaction concerned (partner, amount, type) to Consolidation dept. If no, fill in 0.

Appendix

End of document