Topic „apportionment direct"

Quick guide:

Until now you needed an own client and the program created posting records for the apportionment. These posting records discharged the cost centre with minus amounts and shared the costs on the corresponding cost centres.

This method was aligned with additional expenses. Additional to this effect the generated posting records increased the account.

The **new „apportionment direct"** allows, to do the apportionment in the original client directly. And the program creates cost accounting records instead of "real" posting records.

We will describe with a concrete example how the „apportionment direct" works.

Prearrangement:

First of all you have to set the definition of the cost centres.

Cost accounting => Basic data => Definitions

length: Number of digits for the cost centre
Input format: Which characters are allowed in the cost centre:
                 „x" for a alphanumeric character
                 „#" for a numeric character
                 Additional you can set the design:
                 eg: Cost centre 10000 should appear as 1/00/00 (only virtual)

Afterwards you have to enter the cost centres.

Cost accounting => Basic data => Cost centres

In our example we create 3 „service cost centres" and 3 "primary cost centres".

Service cost centres: On these cost centres we will post the expenses
(90001-90003)   eg. incoming invoice for rent or electricity

Primary cost centres: They will be used for the apportionment later
(10100-10300)   eg. costs of the development for rent, electricity, …

The format of the cost centres and the system for this cost centres demands on your company.

Example „1/01/01":

1   Agency
01   Department
01   Group

Schmidhuber EDV Software Gesellschaft m.b.H. | Schöpfleuthnergasse 22 | A-1210 Wien

| Tel +43 1 2700531 | office@schmidhuber.com | Bank Austria | IBAN AT111200000609482500 | Handelsgericht Wien | UID ATU15137509 |
| Fax +43 1 2700535 | www.schmidhuber.com | KN 609482500 | BLZ 12000 | BIC BKAUATWW | FN 59 084 p | DVR 0932400 |

Flow:

We post the following vouchers:

INI – rent for month 01/2008 on service cost centre „90001" - € 2.000,- incl. 20% VAT.

and 2 other vouchers:

INI – invoice for energy costs for 01/2008 on service cost centre "90002" (€ 300,- incl.)
INI – invoice for cleaning costs for 01/2008 on service cost centre "90003" (€ 100,- incl.)

You have the possibilty to enter the cost centres as a proposal for each real account. (Basic data => Company index => Real accounts)

Schmidhuber EDV Software Gesellschaft m.b.H. | Schöpfleuthnergasse 22 | A-1210 Wien

Tel +43 1 2700531 | office@schmidhuber.com | Bank Austria | IBAN AT111200000609482500 | Handelsgericht Wien | UID ATU15137509
Fax +43 1 2700535 | www.schmidhuber.com | KN 609482500 | BLZ 12000 | BIC BKAUATWW | FN 59 084 p | DVR 0932400

Additional to the incoming invoices we post the salary 01/2008 on the primary cost centre directly.

Posting Online					
voucher type	SA	Salary		postings marker	
postdate	00.00.0000	period		archive	
voucher date	31.01.2008	voucher no.		ext vou number	
account	6000	debit ▼	balance	6.000,00	
		Salary			
contra-acc	9640	credit ▼	balance	-6.000,00	
		Clearing acc. net payment			
posting text	Salary 01/2008		begin valuta	31.01.2008 netdays	disc.days ,00 %
			due	31.01.2008 release of payment ✔	,00 %
fc-code		date 00.00.0000	exc. ra	,000000 /	fixed rate ☐
Fc.amount	,00				
amount	6.000,00 gross ▼		tax code ▼	tax amount	,00
assignment				service date	31.01.2008
cost centre	/ /			aliquotation	01.2008 - 01.2008
cost unit	/ / /			quantity	,0000

With „Edit => Split costs" or CTRL+E you have the possibilty to post to more than one cost centre directly.

Splitt Kostenrechnung					
cost centre	Kostenträger	%	6.000,00	quantit	0,0000
1/01/01	/ / /	48,33	2.900,00		,0000
1/02/03	/ / /	33,33	2.000,00		,0000
1/03/02	/ / /	18,33	1.100,00		,0000
Office		99,99	0,00		0,00

Ok | Cancel | Neue Zeile | Löschen Zeile

You have to put in the amount for each cost centre. The percentage rate will be calculated automatically. (vice versa). **It´s not necessary to split the posting!**

Now let´s look at the costs before the apportionment:

Cost accounting => Cost centre => Print => Detail

posting date	voucher date	account	voucher	description for post	contra	debit	credit
cost centre	1/01/01			Management			
31.01.2008	31.01.2008	6000	LO	1 Salary 01/2008	9640	2.900,00	0,00
		total cost centre		10101		**2.900,00**	**0,00**
cost centre	1/02/03			Development			
31.01.2008	31.01.2008	6000	LO	1 Salary 01/2008	9640	2.000,00	0,00
		total cost centre		10203		**2.000,00**	**0,00**
cost centre	1/03/02			Office			
31.01.2008	31.01.2008	6000	LO	1 Salary 01/2008	9640	1.100,00	0,00
		total cost centre		10302		**1.100,00**	**0,00**
cost centre	9/00/01			Split occupancy costs			
05.01.2008	05.01.2008	6311	ER	1 Rent 01/2008	35100	1.666,67	0,00
		total cost centre		90001		**1.666,67**	**0,00**
cost centre	9/00/02			Split energy costs			
05.01.2008	05.01.2008	6312	ER	2 Energy 01/2008	35101	250,00	0,00
		total cost centre		90002		**250,00**	**0,00**
cost centre	9/00/03			Split miscellaneous			
05.01.2008	05.01.2008	6313	ER	3 Cleaning 01/2008	35102	83,33	0,00
		total cost centre		90003		**83,33**	**0,00**
		total of all				**8.000,00**	**0,00**

In the next topic we want to apportion the costs of the service cost centres occupance costs/energy costs/miscellaneous with the new "apportionment direct" to the primary cost centres.

Apportionment direct:

Level:

At the beginning we have to define a level.

Cost accounting => Apportionment => Cost centre to cost centre => Level

To use the new functionality, you have to activate the setting „Apportionment direct".

All other options after the "Apportionment direct" like "apport. account" will not be used and the program deactivates them automatically.

Enter:

On this mask you have to define an apportionment formula. This apportionment formula includes the cost centres and how much costs will be apportioned to it.

Cost accounting => Apportionment => Cost Centre to cost centre => Enter

In our example we want to apportion the posted costs rent/energy/miscellanious depending on square meters to 3 departments (primary cost centres)

We create an apportionment formula "square meter" which is valid from 01.01.2000.

Optionally we can enter digits/dec.point and an apportionment text. After that we have to enter the needed cost centres.

You have the possibilty to split the costs with a „divisor" to each cost centre.

You don´t have to enter a percentage rate as a divisor!

We enter the square meters of each room and the program calculates the percentage rate automatically. The advantage of this method is, that you don´t have to pay attention to the percentage rate if a new room will be added. In this case you can add a new cost centre with the square meters, that´s it.

Schmidhuber EDV Software Gesellschaft m.b.H. | Schöpfleuthnergasse 22 | A-1210 Wien

| Tel +43 1 2700531 | office@schmidhuber.com | Bank Austria | IBAN AT111200000609482500 | Handelsgericht Wien | UID ATU15137509 |
| Fax +43 1 2700535 | www.schmidhuber.com | KN 609482500 | BLZ 12000 | BIC BKAUATWW | FN 59 084 p | DVR 0932400 |

Enter accounts:

Now you have to allocate the apportionment formula to a level and enter a account category.

Cost accounting => Apportionment => Cost Centre to cost centre => Enter accounts

level	ident.	cost centre	acc. from	acc. to	active
1	Square meter	90002	5000	8999	☑
1	Square meter	90003	5000	8999	☑
1	Square meter	90001	5000	8999	☑

We allocate the apportionment formula „square meter" to level 1.
The incoming invoices were posted within the account category 5000-8999 on the service cost centres 90001-90003. As you can see, we can use the same apportionment formula more than once.

Now the program has all the necessary information for the correct apportionment.

Create:

In this mask you declare, which level and which period you want to use for the apportionment.

Cost accounting => Apportionment => Cost Centre to cost centre => Create

Create apportionment			
Stufe	1 ▼	—	1 ▼
Periode	2008/01	—	2008/01
nur löschen	☐		

If you already performed an apportionment, it will be deleted automatically and the new apportionment will be generated depending on your settings.

E.g. you have created an apportionment for the period 2008/01 – 2008/01 for the level 1-4 already and you start the creation with the settings which you see on the screenshot, the level 1-4 will be deleted and only level 1 will be created again. If the checkbox "delete only" is activated, the creation of the level 1 wouldn´t take place.

Schmidhuber EDV Software Gesellschaft m.b.H. | Schöpfleuthnergasse 22 | A-1210 Wien

| Tel +43 1 2700531 | office@schmidhuber.com | Bank Austria | IBAN AT111200000609482500 | Handelsgericht Wien | UID ATU15137509 |
| Fax +43 1 2700535 | www.schmidhuber.com | KN 609482500 | BLZ 12000 | BIC BKAUATWW | FN 59 084 p | DVR 0932400 |

Report:

Cost accounting => Cost centre => Print => Detail

You can restrict your report with the new option level from-to if the "apportionment direct" is defined. (proposal: all defined levels)

You also have the possibility to restrict the level within the BWA.

Stufe	0 ▼	–	1 ▼

posting date	voucher date	account	voucher	description for post	contra	debit	credit
cost centre	1/01/01			Management			
31.01.2008	31.01.2008	6000	LO	1 Salary 01/2008	9640	2.900,00	0,00
05.01.2008	05.01.2008	6311	ER	1 Rent 01/2008	35100	625,00	0,00
05.01.2008	05.01.2008	6312	ER	2 Energy 01/2008	35101	93,75	0,00
05.01.2008	05.01.2008	6313	ER	3 Cleaning 01/2008	35102	31,25	0,00
		total cost centre		10101		**3.650,00**	**0,00**
cost centre	1/02/03			Development			
31.01.2008	31.01.2008	6000	LO	1 Salary 01/2008	9640	2.000,00	0,00
05.01.2008	05.01.2008	6311	ER	1 Rent 01/2008	35100	500,00	0,00
05.01.2008	05.01.2008	6312	ER	2 Energy 01/2008	35101	75,00	0,00
05.01.2008	05.01.2008	6313	ER	3 Cleaning 01/2008	35102	25,00	0,00
		total cost centre		10203		**2.600,00**	**0,00**
cost centre	1/03/02			Office			
31.01.2008	31.01.2008	6000	LO	1 Salary 01/2008	9640	1.100,00	0,00
05.01.2008	05.01.2008	6311	ER	1 Rent 01/2008	35100	541,67	0,00
05.01.2008	05.01.2008	6312	ER	2 Energy 01/2008	35101	81,25	0,00
05.01.2008	05.01.2008	6313	ER	3 Cleaning 01/2008	35102	27,08	0,00
		total cost centre		10302		**1.750,00**	**0,00**
cost centre	9/00/01			Split occupancy costs			
05.01.2008	05.01.2008	6311	ER	1 Rent 01/2008	35100	-1.666,67	0,00
05.01.2008	05.01.2008	6311	ER	1 Rent 01/2008	35100	1.666,67	0,00
		total cost centre		90001		**0,00**	**0,00**
cost centre	9/00/02			Split energy costs			
05.01.2008	05.01.2008	6312	ER	2 Energy 01/2008	35101	250,00	0,00
05.01.2008	05.01.2008	6312	ER	2 Energy 01/2008	35101	-250,00	0,00
		total cost centre		90002		**0,00**	**0,00**
cost centre	9/00/03			Split miscellaneous			
05.01.2008	05.01.2008	6313	ER	3 Cleaning 01/2008	35102	-83,33	0,00
05.01.2008	05.01.2008	6313	ER	3 Cleaning 01/2008	35102	83,33	0,00
		total cost centre		90003		**0,00**	**0,00**
		total of all				**8.000,00**	**0,00**

As you can see, the costs of the service cost centres were apportioned on the primary cost centres.

We mention again, that the program didn´t create "real" posting records but cost accounting records. You can only see the the original INI-posting on the account sheet.

You can see the difference on the following comparison:
(Click the right mouse button on the posting record row of the INI and choose „change accountlines")

Schmidhuber EDV Software Gesellschaft m.b.H. | Schöpfleuthnergasse 22 | A-1210 Wien

Tel +43 1 2700531 | office@schmidhuber.com | Bank Austria | IBAN AT111200000609482500 | Handelsgericht Wien | UID ATU15137509
Fax +43 1 2700535 | www.schmidhuber.com | KN 609482500 | BLZ 12000 | BIC BKAUATWW | FN 59 084 p | DVR 0932400

INI 1 – Rent before the apportionment:

change costs						
cost centre	cost unit	percent	amount	unit	quantity	
9/00/01	/ / /	100,00	1.666,67		0,0000	
		100,00	1.666,67	difference		0,00

The posted net amount of EUR 1.666,67 stands on the service cost centre 90001.
(Advice: You can do changes manually on this mask too)

INI 1 – Rent after the apportionment:

change costs							
cost centre	cost unit	percent	amount	unit	quantity	Stufe	
9/00/01	/ / /	100,00	1.666,67		0,0000		
9/00/01	/ / /	100,00	-1.666,67		0,0000	1	
1/01/01	/ / /	100,00	625,00		0,0000	1	
1/02/03	/ / /	100,00	500,00		0,0000	1	
1/03/02	/ / /	100,00	541,67		0,0000	1	
		100,00	1.666,67	difference			0,00

After the apportionment the net amount of EUR 1.666,67 has been posted on the service cost centre 90001 with minus and has been splitted to the primary cost centres 10101, 10203, 10302 according to your settings.

Please notice, that the cost accounting records, which were generated automatically, are marked grey because you can´t change them.

If you change a value of the active row, the apported costs will be deleted automatically because the program can´t guarantee for a correct apportionment.

In this case you have to create the apportionment again.

Schmidhuber EDV Software Gesellschaft m.b.H. | Schöpfleuthnergasse 22 | A-1210 Wien

| Tel +43 1 2700531 | office@schmidhuber.com | Bank Austria | IBAN AT111200000609482500 | Handelsgericht Wien | UID ATU15137509 |
| Fax +43 1 2700535 | www.schmidhuber.com | KN 609482500 | BLZ 12000 | BIC BKAUATWW | FN 59 084 p | DVR 0932400 |