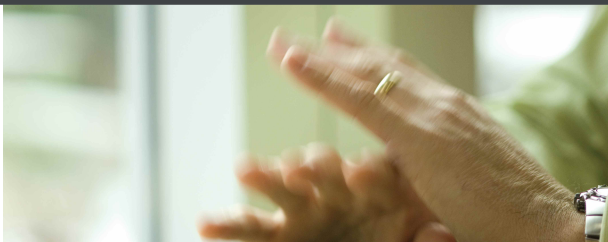


# CAPITAL PROJECT PLANNING PERFORMANCE BLUEPRINT



A WEB-BASED APPLICATION FOR  
PERFORMANCE MANAGEMENT

**COGNOS** | INNOVATION  
CENTER  
*for Performance Management™*

■ ■ GENWARE COMPUTER SYSTEMS Inc



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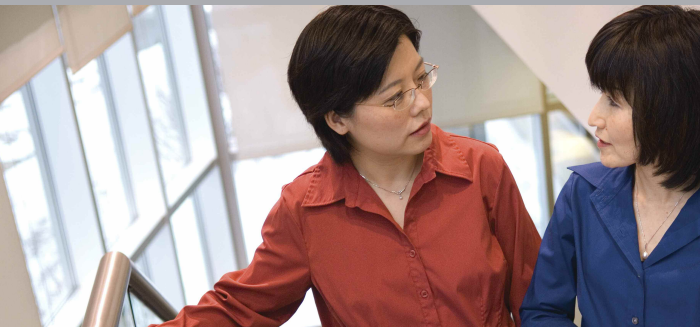
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## **INTRODUCTION**

This application brief illustrates a Web-based planning process for managing major capital expenditure projections requiring corporate justification. By implementing this *IBM Cognos Capital Project Performance Blueprint*, companies will have forward visibility into major capital project or resource spending decisions by country, division, and corporate levels. Capital projections can be leveraged as indicators of future treasury needs and their effects on other planning processes within the enterprise. The *Blueprint* and processes described in this document are generic for any industry, and can be configured to support the complex capital project and requirements across many countries.

## **OVERVIEW**

The *Capital Project Planning Blueprint* manages capital project requests, their justification, the capital request approval process, and depreciation expense calculations. The *Blueprint* combines customized dashboards and reports for three types of users (contributors, managers, and executives) with a flexible capital planning model which incorporates multi-national capital planning functionality.

Because it is critical that tactical capital project decisions made at the divisional level be aligned with corporate strategy and objectives, capital project plans can be compared to high-level corporate targets. Several scenarios are available to assist with the analysis of changes in timing or expenditure amounts on the overall plan. Requested amounts may be adjusted either up or down by management or finance, requests may be rejected entirely, or request timing may be adjusted either sooner or later in the planning cycle to meet corporate spending guidelines or facilitate cash flow considerations.

This *Blueprint* facilitates capital project expenditures planning over a two-year cycle. The cycle may be adjusted as needed to meet specific forward-looking client needs. Three methods of depreciation calculations are available in the *Blueprint*: straight-line, diminishing balance, and sum of years digits. Currency calculations are also provided; all outputs are viewable in either local cost-center currency or in the home-country currency. The *Blueprint* allows for the customization of depreciation calculations to support many countries' accounting standards by allowing for use of a residual asset value, a first year write-off percentage on new assets, and the availability to change asset lives by country and asset type.

## **BLUEPRINT OBJECTIVES**

The *Capital Project Planning Blueprint* meets a number of objectives:

- Streamline the capital planning process
- Provide management with justification for each capital request
- Allow for individual expenditure planning in local currency, while consolidating in home-country currency
- Facilitate assessments based on capital request priorities and risk
- Manipulate the timing or amount of capital expenditures and compare several different adjustment scenarios
- Allow depreciation calculations to be tailored to match accounting standards in various countries
- Track the depreciation on existing and forecast assets to see a complete view of projected depreciation expense

## **BUSINESS INTELLIGENCE**

### *Introduction*

The BI components of the *Capital Project Planning Blueprint* focus on providing vital information to contributors, managers, and executives. Near real-time information and the features implemented provide the tools to evaluate performance against existing plan, make decisions with causal effect on plans and corporate strategic initiatives to drive business performance.

BI features include:

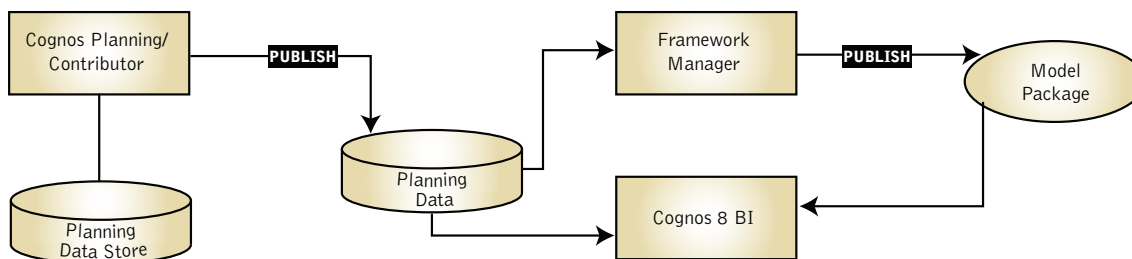
- Near real-time data access
- Dashboards providing key information relevant to business function
- Drill-down from dashboards to answer questions and depict status of capital expenditure on various perspectives
- Cross-organizational reporting (multi-node reporting)
- Visual aids showing status, impact, and evaluation of plan against performance so appropriate action can be taken to achieve goals and strategic initiatives
- Features to benefit all organizational functions from plan contributors to managers to executives
- Filtering options to further focus on needed information
- Ad-hoc query to slice-and-dice information to answer questions and monitor impact
- Dimensional analysis to analyze impact
- Ability to see which business units have completed planning contribution
- Actual v. target
- Actual v. adjustment
- Depreciation
- Flexible and extensible modeling

These features are designed to enable informed decisions on capital project planning requests and their relationship to strategic maps and corporate goals.

## COMPONENTS AND WORKFLOW

### Components

The architecture in the following diagram shows the high-level components of the *Blueprint*.



### Workflow

Contributors in business units across the organization input capital expenditure requests for planned projects to meet business goals or strategies. These requests are reviewed and adjusted as needed to fit the goals of the organization. To facilitate corporate performance management, planning data is published to a relational database management system.

To provide for a feature-rich business intelligence experience, a business-centered Framework Manager model has been developed and published to the IBM Cognos 8 BI Server. Within the BI Server are the dashboards, reports, ad-hoc queries, and analyses built on the published Framework Manager package and grouped according to business-function levels.

There is a cost-benefit trade-off in capital expenditure which affects the performance metrics of a business. Tactical as well as C-level management want BI tools to make informed decisions and adjustments aligned with corporate goals. In keeping with this approach, three categories—C-level management, tactical management, and contributor are included in a *Capital Project Planning Blueprint* BI implementation. The diagram below shows the business function focus and logical map for the BI tools provided in the *Blueprint*.

Some noteworthy features are:

- Reporting across organization levels (multi node reporting)
- In-body prompts allowing for selection of areas of interest within the report
- Clickable links to sections of a multi-section report
- Drill-down to further detail adds value

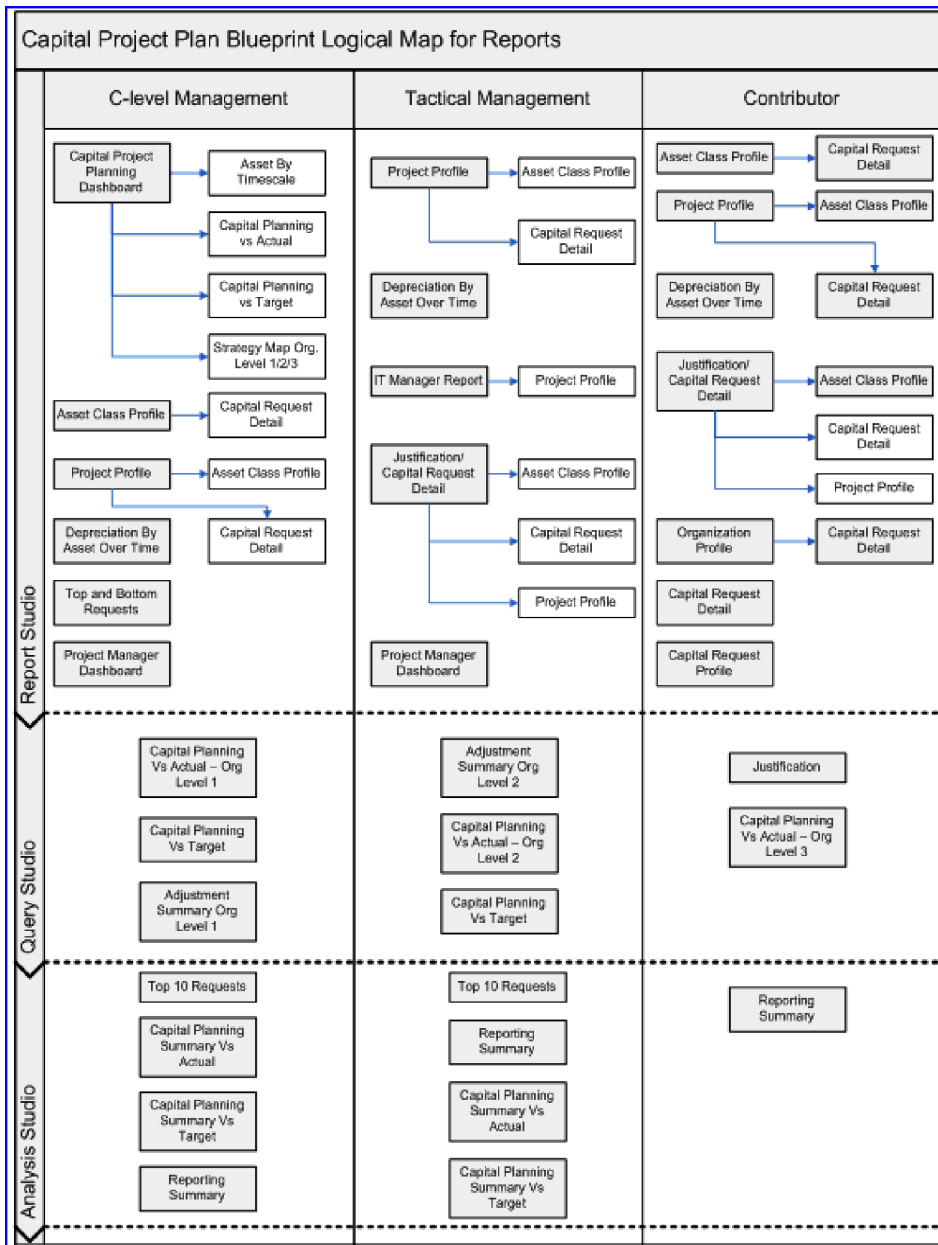
The artifacts of this BI implementation are geared towards business function. For the corporate level there are dashboard-style reports that focus on business perspectives, allow for drill-down to gain insight from greater detail, and filtering, which focuses the perspective to specific areas of importance such as organization level, strategy, or asset class. With near real-time data, the impact of decisions on goals and strategies can quickly be seen and responded to.

At the manager level, dashboards drillable to details, detailed reports, ad-hoc queries, and analyses permit focus on matters of tactical importance. Data and reports are relevant to tactical managers at the business unit level or departmental level. Typically of interest would be capital requests, adjustments, scenarios, request approval status, and impact on that part of the organization. The BI content readily addresses project impacts on organizational strategies and goals, and helps proactive management to reach those goals. With near real-time throughput, one can quickly see the impact of changes on capital expenditure requests.

For contributors, focus is on tracking and monitoring capital expenditure requests. Contributors want to know about expenditure adjustments, scenario status, and request status. Available contributor reports relate expenditure requests to the bigger picture within the business and indicate their contribution to corporate goals and strategies.

### Capital Project Planning Blueprint BI Component

The BI component presents information in many forms, with the capability to drill down to more detailed analyses and include up-to-date information from IBM Cognos Planning. Folders, dashboards, and reports are provided to drive the decision-making process. The following diagram describes the *Blueprint's* reporting structure.

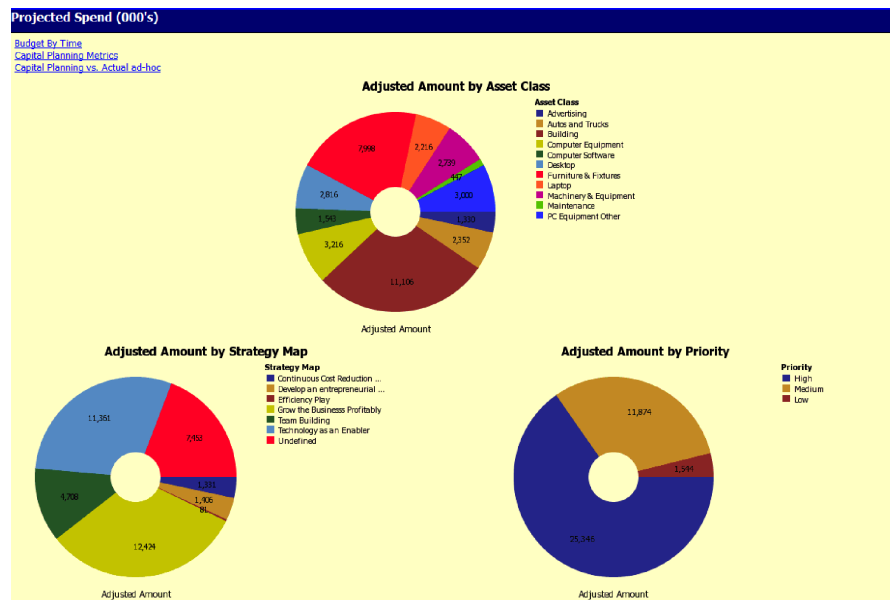


## Executive Reporting

Executives need to see how planned capital expenditure relates to corporate goals and strategic initiatives, and they want to see the data resulting from capital project expenditure planning. With near real-time data access, they can view the scope of planning across organizational levels and the degree of completeness from each contributing business unit. With its reports and ad-hoc analysis tools, the *Blueprint's* BI component gives executives visibility into the corporate financial impacts of their decision-making. Since executives seldom use the ad-hoc analysis tools, reports provide the information most relevant to them.

The executive launch point is the Capital Project Planning Dashboard, which provides a general overview of key metrics and capital planning results and implications against established targets without the need to access the Planning application.

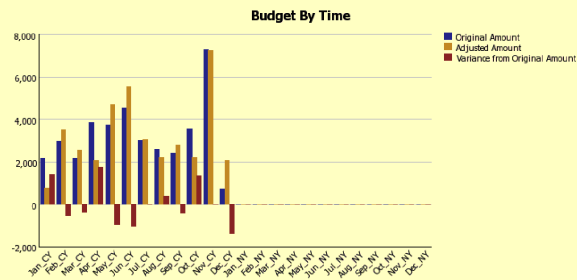
The example below shows the four sections of the dashboard. The pie charts show project expenditure from three perspectives—asset class, strategy map, and priority. A drill-down feature reveals more detailed data. For example, to learn more about the strategy to grow business profitability, drill on the pie slice for this strategy in the Strategy Map chart. The report shows the asset classes related to this strategy map across the business units in organization level 1. With the graph above the list report, one readily sees which business unit has the highest expenditure. From the Strategy Map by Organization Level 1, drill down another level of the organization and from there, another level within the organization is displayed. The following provides a visual snapshot.





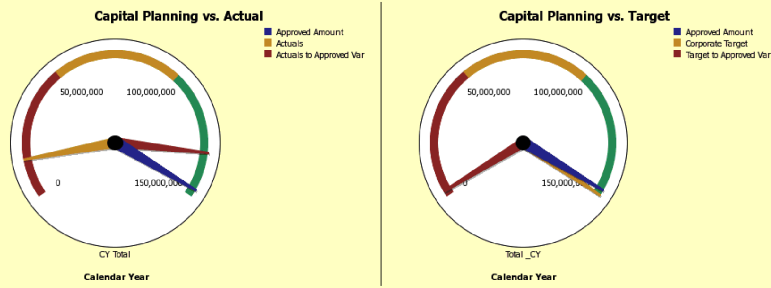
**Budget By Time (000's)**

[Projected Spend](#)  
[Capital Planning Metrics](#)  
[Capital Planning vs. Actual ad-hoc](#)



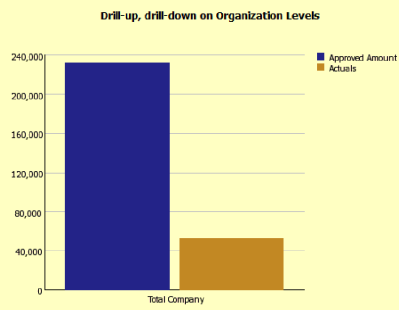
**Capital Planning Metrics (000's)**

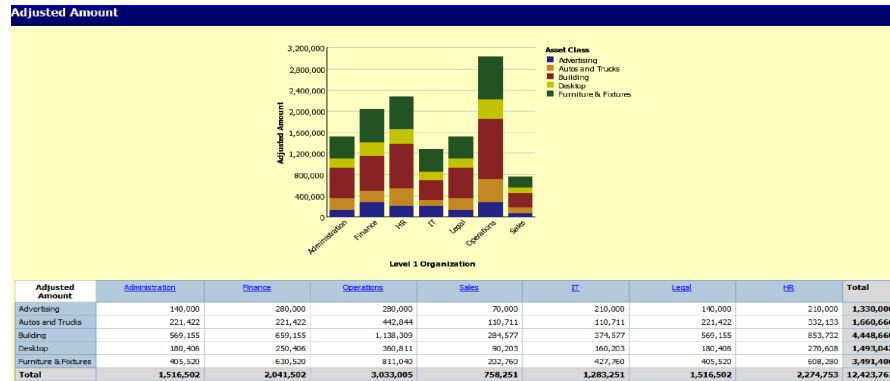
[Projected Spend](#)  
[Budget By Time](#)  
[Capital Planning vs. Actual ad-hoc](#)



**Capital Planning vs. Actual ad-hoc (000's)**

[Projected Spend](#)  
[Budget By Time](#)  
[Capital Planning Metrics](#)





Gathering more detail about asset class or approved amounts versus actual or target is similarly facilitated by drill-down reports. Additionally, the ad-hoc section of this dashboard allows access to views both down and up the organization hierarchy.

Using the dashboard as the launch point provides quick executive summary of important metrics across all organization levels. Drilling down from aspects of this dashboard enables a focus on lower-level detail to establish its impact on organizational strategies or goals along with financial impacts of executive decision-making.

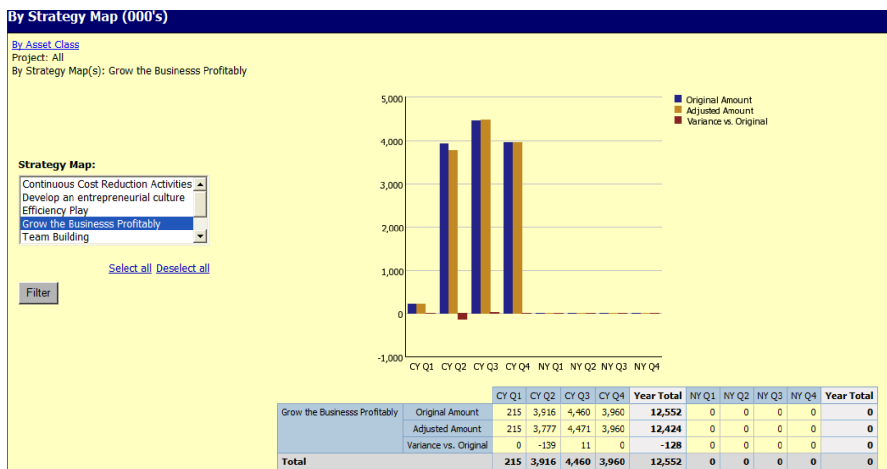
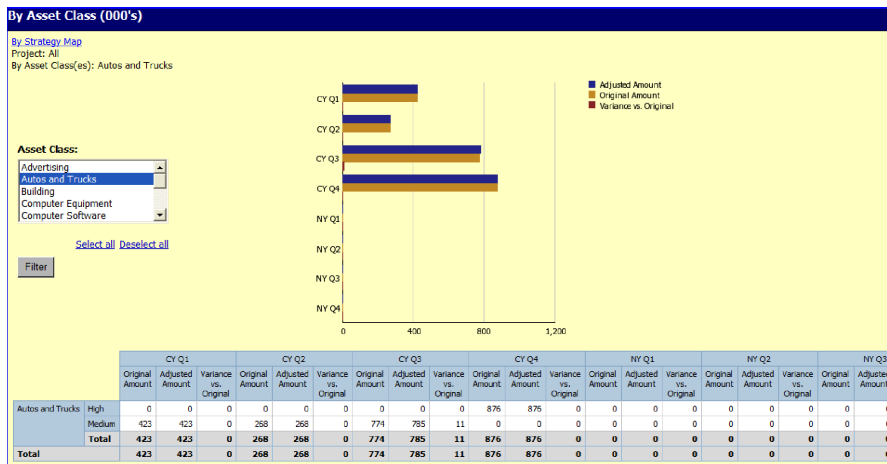
With near real-time data access, executives can see the consolidated results of strategic decisions and capital project planning goals and can clearly see when a business unit has completed its capital expenditure planning.

### *Management Reporting*

The addition of the BI component to the *Capital Planning Blueprint* lets managers make informed decisions affecting tactical goals and strategies. A manager’s task of ensuring that departments or organization levels contribute to achieving corporate goals and strategic initiatives may include managing projects, adjusting capital expenditure requests, guiding justifications, and monitoring capital expenditure and asset depreciation. The BI component provides a number of tools for reporting, analyzing, and querying the data.

Launching the Project Manager Dashboard provides a general overview of asset classes and strategy maps tied to a project. The report gives a high-level view of the Original and Adjusted Amounts related to each asset class and strategy map per project over time. One may be interested in a broad company view which crosses organization levels or focus on projects at level 3 of the organizational structure.

The example below displays two sections of the report. Selectable filters related to each section of the report can focus attention on specific assets or strategies. Here, the view is of asset class Autos and Trucks, as well as a strategy of Grow the Business Profitability.



The example shows that for the Autos and Trucks asset class, highest expenditure was expected in the fourth quarter, while for the strategy Grow the Business Profitability, the highest expenditure is in the third quarter.

An IT manager may be interested in projects for the year that require IT involvement. By launching the IT Manager Report, it is clear which projects related to asset classes across organization levels need IT services. Managing an IT project also means being responsible for ensuring that subject matter experts are on-hand when and if needed for the project. An IT manager needs to know which subject matter experts best fit given projects to ensure strategic initiatives of both the function and the organization are met. Further—the organization level impacted by the project could directly affect the costs and logistics of meeting the goal. Without needing access to the Cognos planning solution, an IT Manager Report provides precisely the information needed. The flexibility to choose to report across all organization levels and to focus on specific aspects of these projects greatly enhances information-driven decisions and actions.

The example below is focused on Project 4. Managers can drill down into detail to support informed decisions with a simple mouse click.

Justification					
Project(s): Project 4					
By Asset Class(s): All					
Project	Asset Class	Expenditure Description	Subject Matter Expert	IT Manhours	Average Hours per Project
Project 4	Laptop	Laptops	None Required	38	38
	<b>Total Laptops</b>			<b>38</b>	<b>38</b>
	<b>Total Laptop</b>			<b>38</b>	<b>38</b>
Machinery & Equipment	Laser Printers	Laser Printers	None Required	30	30
	<b>Total Laser Printers</b>			<b>30</b>	<b>30</b>
	<b>Total Machinery &amp; Equipment</b>			<b>30</b>	<b>30</b>
PC Equipment Other	Projector	Projector	None Required	60	60
	<b>Total Projector</b>			<b>60</b>	<b>60</b>
	<b>Total PC Equipment Other</b>			<b>60</b>	<b>60</b>
<b>Total Project 4</b>				<b>128</b>	<b>43</b>
<b>Total</b>				<b>128</b>	<b>43</b>

With near real-time data access, as planning contributors input or modify their capital expenditure requests, changes to capital expenditure can be quickly measured against goals and strategies.

Managers who may need to adjust and approve expenditure requests can readily see the status of requests and consolidated results. Even though contributor inputs can span geographies and organization levels, managers can monitor status of request inputs with the BI components without the need for access to IBM Cognos 8 Planning.

### Contributor Reporting

The BI implementation on top of IBM Cognos 8 Planning offers planning contributors reports to review and monitor their contributions.

Beyond the bare details of their capital expenditure requests, contributors can see how requests contribute to the broader company goals and strategic initiatives, and gain a sense of ownership and pride as those goals are met. Utilizing the BI component's drill-down features gives contributors visibility to all information they might need.

Though IBM Cognos 8 Planning contributors have access to the details of certain requests, the BI component of the *Capital Project Planning Blueprint* has the advantage of providing deep detail without the risk of inadvertent data modifications. The specimen Project Profile report below demonstrates how the BI component leverages data to meet the needs described here.

Project 4																	
Org Level 3	Request Number	Asset Class	Strategy Map	Priority	Depreciation	Estimated Overall Risk	Estimated Years of Benefit	ROI	Expected Impact	Month Realized	Subject Matter Expert	IT Resources Required?	IT Manhours	Original Amount	Adjusted Amount	Variance vs. Original	% Variance vs. Original
Australia Benefits	2	Autos and Trucks	Grow the Business Profitably	Medium	6,713	Low	5-10 Years	Growth		Jul_CY	None Required	No		22,375	22,375		0%
	10	Building	Grow the Business Profitably	High	1,398	Low	5-10 Years	Replacement		Oct_CY	Yes - External	No		44,750	44,750		0%
	11	PC Equipment Other	Team Building	High	14,171	Low	5-10 Years	Growth		Jun_CY	None Required	No		26,850	26,850		0%
<b>Australia Benefits</b>														<b>93,975</b>	<b>93,975</b>		<b>0%</b>
Australia Comp	2	Autos and Trucks	Grow the Business Profitably	Medium	6,713	Low	5-10 Years	Growth		Jul_CY	None Required	No		22,375	22,375		0%
	10	Building	Grow the Business Profitably	High	1,398	Low	5-10 Years	Replacement		Oct_CY	Yes - External	No		44,750	44,750		0%
	11	PC Equipment Other	Team Building	High	14,171	Low	5-10 Years	Growth		Jun_CY	None Required	No		26,850	26,850		0%
<b>Australia Comp</b>														<b>93,975</b>	<b>93,975</b>		<b>0%</b>
Australia Controller	2	Autos and Trucks	Grow the Business Profitably	Medium	6,713	Low	5-10 Years	Growth		Jul_CY	None Required	No		22,375	22,375		0%
	10	Building	Grow the Business Profitably	High	1,398	Low	5-10 Years	Replacement		Oct_CY	Yes - External	No		44,750	44,750		0%
	11	PC Equipment Other	Team Building	High	14,171	Low	5-10 Years	Growth		Jun_CY	None Required	No		26,850	26,850		0%
<b>Australia Controller</b>														<b>93,975</b>	<b>93,975</b>		<b>0%</b>
Australia Facilities	2	Autos and Trucks	Grow the Business Profitably	Medium	6,713	Low	5-10 Years	Growth		Jul_CY	None Required	No		22,375	22,375		0%

It should be easy to look into capital requests and tell their status, adjustments, justifications, scenarios, and so on. An added advantage is the ability to see how these roll up to become a part of an asset class or interact across organization levels.

A logical starting point is the Justification/Capital Request Detail report. The report requires choice of an organization level 2 and 3. This focus provides a picture of the capital request and its justification. As in most cases, users can further filter a request. Since capital planning requests are tied to request number, project, and asset class, it makes sense to drill down on any of those from this report.

Justification																
Request Number	Project	Asset Class	Priority	Estimated Overall Risk	Estimated Years of Benefit	ROI	Expected Impact	Month Realized	Subject Matter Expert	Strategy Map	IT Resources Required?	Purchase Month	In Service Month	IT Manhours	Residual Value	Budget Amount
1	<a href="#">Project 4</a>	<a href="#">PC Equipment</a> <a href="#">Other</a>	High	Low	5-10 Years	Growth		Jun_CY	None Required	Team Building	No	Jun_CY	Jun_CY			35,750
2	<a href="#">Project 8</a>	<a href="#">Furniture &amp; Fixtures</a>	Medium	Low	> 10 Years	Replacement		Jan_CY	None Required	Develop an entrepreneurial culture	No	Jan_CY	Jan_CY			54,200
3	<a href="#">Project 9</a>	<a href="#">Furniture &amp; Fixtures</a>	Low	Low	> 10 Years	Replacement		Nov_CY	None Required	Team Building	No	Nov_CY	Nov_CY			36,750
4	<a href="#">Project 4</a>	<a href="#">Laptop</a>	High	Low	2-5 Years	Replacement		Mar_CY	None Required	Technology as an Enabler	Yes	Mar_CY	Mar_CY	2		25,000
5	<a href="#">Project 4</a>	<a href="#">Machinery &amp; Equipment</a>	High	Low	2-5 Years	Replacement		Apr_CY	None Required	Technology as an Enabler	Yes	Apr_CY	Apr_CY	1		20,000
6	<a href="#">Project 9</a>	<a href="#">Furniture &amp; Fixtures</a>	High	Low	5-10 Years	Replacement		Nov_CY	None Required	Team Building	No	Nov_CY	Nov_CY			20,000
7	<a href="#">Project 4</a>	<a href="#">Buildng</a>	High	Low	5-10 Years	Replacement		May_CY	Yes - External	Grow the Business Profitably	No	May_CY	May_CY			50,000
8	<a href="#">Project 6</a>	<a href="#">Machinery &amp; Equipment</a>	Medium	Low	2-5 Years	Efficiency Gain		Feb_CY	None Required	Technology as an Enabler	No	Feb_CY	Feb_CY			7,000
9	<a href="#">Project 7</a>	<a href="#">Desktop</a>	High	Low	2-5 Years	Growth		Jul_CY	None Required	Grow the Business Profitably	Yes	Jul_CY	Jul_CY	4		10,000
<b>Total</b>													<b>7</b>	<b>258,700</b>		

### BI Summary

There is a cost-benefit tradeoff in Capital expenditure which is part of the bigger picture of business performance. The feature-rich Business Intelligence component of the *Capital Project Planning Blueprint* provides information to managers and executives so that they can make informed decisions to drive stronger business performance.

Starting from the details captured by planning contributors across business units and geographic locations, then rolling up across organization levels, the *Capital Project Planning Blueprint* with a Business Intelligence implementation delivers information for operational, tactical, and strategic decisions which drive stronger business performance and a sharper competitive edge.

## PLANNING MODEL

Key IBM Cognos 8 Planning Benefits:

- Flexible *Blueprint* development using IBM Cognos Planning Analyst
- Web-based deployment of models for data collection and consolidation
- Real-time workflow
- Real-time consolidation
- Real-time browser-based calculations to yield immediate results
- Scalable architecture with proven deployments to thousands of users
- Linking functionality to provide collaboration between all areas of the organization
- Capability to execute form-based planning using selection boxes to drive application logic and calculations

### *Workflow*

As planners update department-level plans, managers, and executives need real-time visibility to the workflow status. In the *Capital Project Planning Blueprint*, capital plans are entered by function and by country. All countries for each functional area roll up to functional area managers for review. Managers can see consolidated results of capital plans and depreciation expense scenarios for their function. As plan reviewers, managers can see the workflow status of each function/country under their responsibility and are co-owners of that information, able to make edits as required. Workflow status changes, data consolidations, and aggregations occur in real-time as end-users save information, enabling frequent planning iterations.

Before data is entered, the plan is designated **Not Started**. Once a plan is saved, it becomes a **Work In Progress** and remains accessible for further editing. When an item is submitted, the plan is **Locked** and no more changes can be made. The **Locked** state indicates that the plan is ready for review. A reviewer can review the plan in any state, but can only reject a **Locked** plan item. When a **Locked** plan is rejected, it reverts to a **Work In Progress**, making it editable once again for plan owners.

The following depicts workflow as seen by the final reviewer of Total Company data, who can see Total Company, Functional Areas (such as Administration, Finance, Operations, Sales, etc), or the input level of function/country (such as Australia Administration or France Finance).

The screenshot shows the Cognos Planning Contributor interface. The main window displays a list of reviews with columns for Name, State, Ownership, Reviewer, and Last Data Change. A left-hand navigation pane shows a tree structure of functional areas and countries. Below the table, there is a 'User Instructions' section with the text 'Plan is due on Friday'.

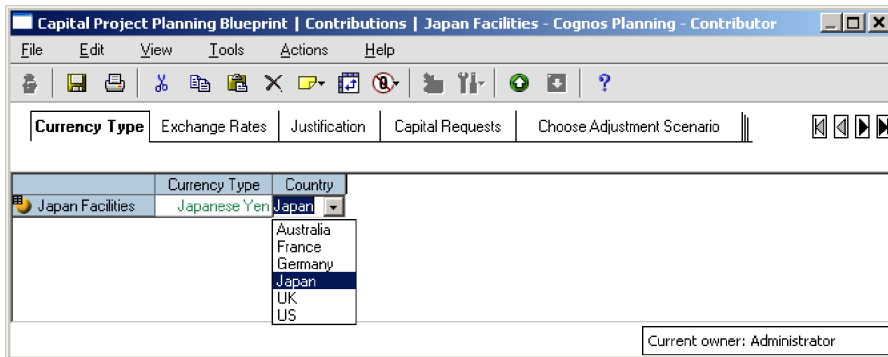
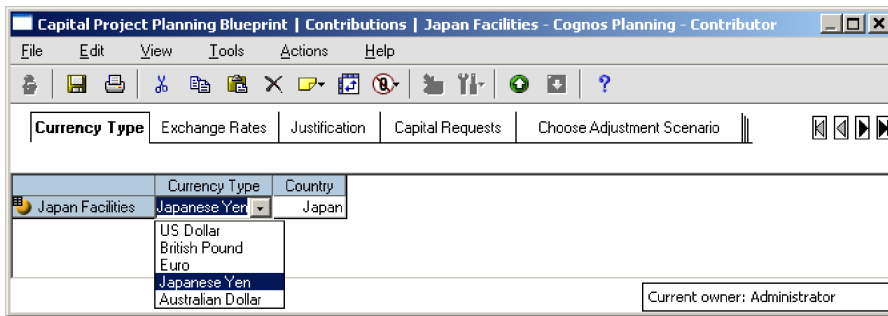
Name	State	Ownership	Reviewer	Last Data Change
Australia Facilities	Not Started	None	Email All	11:00:24 PM - Monday, March 03, 2008
Australia Public Affairs	Not Started	None	Email All	11:00:14 PM - Monday, March 03, 2008
France Facilities	Not Started	None	Email All	11:00:03 PM - Monday, March 03, 2008
France Public Affairs	Not Started	None	Email All	11:27:52 PM - Monday, March 03, 2008
Germany Facilities	Not Started	None	Email All	11:27:41 PM - Monday, March 03, 2008
Germany Public Affairs	Work In Progress	Administrator	Email All	11:29:29 PM - Monday, March 03, 2008
Japan Facilities	Work In Progress	Administrator	Email All	11:29:18 PM - Monday, March 03, 2008
Japan Public Affairs	Not Started	None	Email All	11:29:08 PM - Monday, March 03, 2008
UK Facilities	Not Started	None	Email All	11:28:54 PM - Monday, March 03, 2008
UK Public Affairs	Not Started	None	Email All	11:28:44 PM - Monday, March 03, 2008
US Facilities	Not Started	None	Email All	11:28:33 PM - Monday, March 03, 2008
US Public Affairs	Not Started	None	Email All	11:28:21 PM - Monday, March 03, 2008
Australia Finance	Not Started	None	Email All	11:28:08 PM - Monday, March 03, 2008
Australia Controller	Not Started	None	Email All	11:27:55 PM - Monday, March 03, 2008
France Finance	Not Started	None	Email All	11:27:47 PM - Monday, March 03, 2008
France Controller	Not Started	None	Email All	11:27:36 PM - Monday, March 03, 2008

User Instructions  
Plan is due on Friday



## CURRENCY TYPE

The first *Blueprint* tab, **Currency Type**, requires a currency type and a country to be entered. This data is used to drive currency calculations throughout the *Capital Project Planning Blueprint*. The tab could be pre-loaded by the Administrator or even hidden from the users' view if pre-populated and no user input is required.



## EXCHANGE RATES

The second tab, **Exchange Rates**, holds exchange rate assumptions by month for each currency type available in the model. Three versions of exchange rates are available: Approved Amount, Corporate Targets, and Actuals. The Approved Amount exchange rate applies to monthly capital planning scenarios in the model, the Corporate Targets exchange rate applies to the Annual Corporate Target capital numbers in the **Capital Planning Summ vs Targets** tab, and the Actuals Exchange rate applies to any Actual data shown in the model.

	US Dollar	British Pound	Euro	Japanese Yen	Australian Dollar
Jan_CY	1.0000	2.0695	1.4601	0.0090	0.8950
Feb_CY	1.0000	2.0695	1.4601	0.0090	0.8950
Mar_CY	1.0000	2.0695	1.4601	0.0090	0.8950
Apr_CY	1.0000	2.0695	1.4601	0.0090	0.8950
May_CY	1.0000	2.0695	1.4601	0.0090	0.8950
Jun_CY	1.0000	2.0695	1.4601	0.0090	0.8950
Jul_CY	1.0000	2.0695	1.4601	0.0090	0.8950
Aug_CY	1.0000	2.0695	1.4601	0.0090	0.8950
Sep_CY	1.0000	2.0695	1.4601	0.0090	0.8950
Oct_CY	1.0000	2.0695	1.4601	0.0090	0.8950
Nov_CY	1.0000	2.0695	1.4601	0.0090	0.8950
Dec_CY	1.0000	2.0695	1.4601	0.0090	0.8950
Jan_NY	1.0000	2.0695	1.4601	0.0090	0.8950
Feb_NY	1.0000	2.0695	1.4601	0.0090	0.8950
Mar_NY	1.0000	2.0695	1.4601	0.0090	0.8950
Apr_NY	1.0000	2.0695	1.4601	0.0090	0.8950
May_NY	1.0000	2.0695	1.4601	0.0090	0.8950
Jun_NY	1.0000	2.0695	1.4601	0.0090	0.8950
Jul_NY	1.0000	2.0695	1.4601	0.0090	0.8950
Aug_NY	1.0000	2.0695	1.4601	0.0090	0.8950
Sep_NY	1.0000	2.0695	1.4601	0.0090	0.8950
Oct_NY	1.0000	2.0695	1.4601	0.0090	0.8950
Nov_NY	1.0000	2.0695	1.4601	0.0090	0.8950
Dec_NY	1.0000	2.0695	1.4601	0.0090	0.8950

## JUSTIFICATION

The next *Blueprint* tab, **Justification**, is where the process of requesting a major capital project or resource begins. After entering a brief description of the expenditure, users enter information required to justify the request. There are five points of text data entry and ten selections to be made from drop-down boxes.

The five text data entry items are:

- **Expenditure Description**—a brief description of the expenditure.
- **Describe Problem**—a brief description of the need for this expenditure.
- **Primary Benefit**—a brief description of the benefits to be realized.
- **Expected Impact**—a percentage return on the expenditure.
- **IT Man-hours**—the number of estimated IT worker-hours needed.

Capital Project Planning Blueprint   Contributions   Japan Facilities - Lognos Planning - Contributor									
Expenditure Description	1	2	3	4	5	6	7	8	9
Project	Project 3	Project 5	Project 7	Project 9	Project 9	Project 9	Project 8	Project 8	Project 6
Asset Class	Furniture & Fixtures	Autos and Trucks	Furniture & Fixtures	Desktop	Laptop	PC Equipment Other	Machinery & Equipment		Building
Priority	Low	Medium	Low	Medium	Medium	Medium	Low	Low	High
Estimated Overall Risk	Low	Low	Low	Low	Low	Low	Low	Low	Low
Describe Problem	Worn	Replacement for DFO	Worn	Replacement	Replacement	Replacement	Expansion	Expansion	Expansion
Primary Benefit	Comfort - Salary		Comfort - Salary						
Estimated Years of Benefit	> 10 Years	5-10 Years	5-10 Years	2-5 Years	2-5 Years	2-5 Years	5-10 Years	> 10 Years	> 10 Years
ROI	Replacement	Replacement	Replacement	Efficiency Gain	Efficiency Gain	Replacement	Growth	Growth	Growth
Expected Impact	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Month Realized	Jul_CY	Feb_CY	Dec_CY	May_CY	Jun_CY	May_CY	Sep_CY	Sep_CY	Nov_CY
IT Resources Required?	No	No	Yes	Yes	Yes				
IT Manhours			10	15	20				
Subject Matter Expert	None Required	None Required	Yes - Both Internal and External	None Required	None Required	None Required	None Required	None Required	None Required
Strategy Map	Team Building	Team Building	Grow the Business Profitably						

The ten drop-down selections and available choices on the Justification tab are:

<b>"Project"</b>	<b>"Priority"</b>	<b>"Month Realized"</b>	<b>"Subject Matter Expert"</b>
Project 1	High	Jan_CY	Yes - Internal
Project 2	Medium	Feb_CY	Yes - External
Project 3	Low	Mar_CY	Yes - Both Internal and External
Project 4	Committed	Apr_CY	None Required
Project 5		May_CY	
Project 6		Jun_CY	
Project 7	<b>"Estimated Overall Risk"</b>	Jul_CY	<b>"Strategy Map"</b>
Project 8	High	Aug_CY	Grow the Business Profitably
Project 9	Medium	Sep_CY	Leverage Size and Volume
Project 10	Low	Oct_CY	Win Business Intelligence
		Nov_CY	Dominate Enterprise Planning
		Dec_CY	Strategic Account Management
<b>"Asset Class"</b>	<b>"Estimated Years of Benefit"</b>	Jan_NY	Team Building
Furniture & Fixtures		Feb_NY	Technology as an Enabler
Desktop	0	Mar_NY	Continuous Cost Reduction Activities
Laptop	1 Year	Apr_NY	Efficiency Play
PC Equipment Other	2-5 Years	May_NY	Develop an entrepreneurial culture
Machinery & Equipment	5-10 Years	Jun_NY	Virtual Integration with 3rd parties
Autos and Trucks	> 10 Years	Jul_NY	
Building		Aug_NY	
Land		Sep_NY	
Computer Equipment	<b>"ROI"</b>	Oct_NY	
Computer Software	Efficiency Gain	Nov_NY	
Maintenance	Reduce Fixed Costs	Dec_NY	
Advertising	Reduce Variable Costs		
Other	Reduce Payroll	<b>"IT Resources Required?"</b>	
Total Capital Exp	Replacement	Yes	
	Gov't Mandated	No	
	Growth		

## CAPITAL REQUESTS

The **Capital Request** tab is used to enter the Budget Amount, Residual Value, Purchase Month, and In-Service Month for new capital requests. Fields in GRAY are non-editable and are linked over from the **Justification** tab. Fields in WHITE are editable and are used to enter data. If Residual Value is left blank, any residual value assumption from the **Depreciation Assumptions** tab will apply to that capital expenditure. As changes are made, they are highlighted in **BLUE** along with any cells affected by the change. As table content is altered, resulting capital impacts are made automatically to subsequent tabs affected by the changes. Available Warnings include:

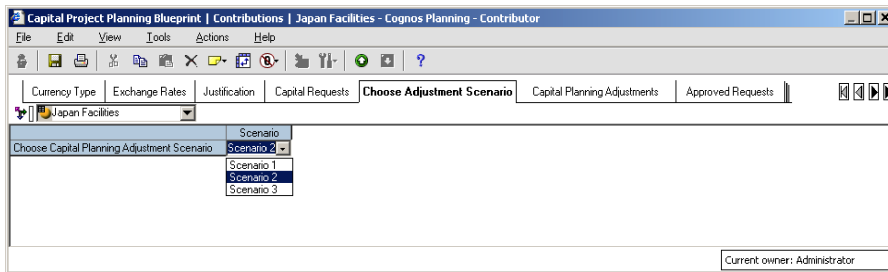
- Please enter Budget Amount
- Please enter Purchase Month
- Please enter In Service Month
- In Service Month Prior to Purchase Month
- Impact Month Realized Prior to In Service Month

	Expenditure Description	Asset Class	Priority	Budget Amount	Residual Value	Purchase Month	In Service Month	Warning
1	Finance Dept Desk	Furniture & Fixtures	Low	3,575,000	100,000	Jul_CY	Aug_CY	
2	Automobile	Autos and Trucks	Medium	3,125,000	150,000	Feb_CY	Feb_CY	
3	Cubicle Rebuild	Furniture & Fixtures	Medium	10,000,000	1,000,000	Oct_CY	Oct_CY	
4	Desktop Upgrades	Desktop	Medium	2,000,000	100,000	May_CY	May_CY	
5	Laptop Upgrades	Laptop	Medium	2,500,000	100,000	Jan_CY	Jan_CY	
6	PC Accessories	PC Equipment Other	Medium	1,000,000	50,000	May_CY	May_CY	
7	Equipment Purchases	Machinery & Equipment	High	4,000,000	200,000	Sep_CY	Sep_CY	
8	New Office Building	Building	High	40,000,000	4,000,000	Nov_CY	Nov_CY	
9	Projector	PC Equipment Other	High	3,000,000	100,000	Dec_CY	Dec_CY	
10	Software Upgrades	Computer Software	Medium	2,500,000	100,000	Jan_CY	Jan_CY	
11	Landscaping Project	Maintenance	Medium	3,500,000		Mar_CY	Mar_CY	
12	Computer Racks	Furniture & Fixtures	Medium	2,000,000	100,000	Feb_CY	Feb_CY	
13	Back-up Power Supply	Computer Equipment	Medium	1,500,000	100,000	Mar_CY	Mar_CY	
14	Blackberry Devices	Machinery & Equipment	Medium	500,000	25,000	Apr_CY	Apr_CY	
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
	<b>Total</b>			<b>79,200,000</b>	<b>6,125,000</b>			

Current owner: Administrator

## CHOOSE ADJUSTMENT SCENARIO

The **Choose Adjustment Scenario** tab allows users to select which scenarios should be used in the forecast. Three scenarios (labeled Scenario 1, Scenario 2, and Scenario 3) are available for comparing the impact of expenditure amounts and timing on capital needs and resulting depreciation expense. The chosen scenario then links forward into the Capital Planning Summary and Depreciation Summary templates.



## CAPITAL PLANNING ADJUSTMENTS

The **Capital Planning Adjustments** tab allows planners to review and adjust the timing and budgeted amount of capital expenditures on an item-by-item basis. Three different scenarios are available and each is pre-loaded with the original capital request Budget Amount and Residual Value data from the **Capital Requests** tab. Expenditure Description, Asset Class, and Priority are also pulled in from the **Capital Requests** tab.

The planner for this department—or a superior—may make adjustments to the timing or amount of an expenditure or may even change both the timing and amount and analyze the impact on overall capital expenditures and depreciation. All of the fields that are editable are in white. The fields in GRAY are either linked over from previous tabs or are determined based upon the choices made in the WHITE fields. In the screenshot below, Item 1 had its amount adjusted to increase by 200,000 more than originally requested. At the same time, Item 4 had its timing changed to occur one month later than originally requested. Timing may be set to occur earlier than originally requested by entering a negative number of months in the Adjust Timing Later (Earlier) field. Changes are highlighted in **BLUE**, and as changes are made, capital planning impacts are extended automatically to the subsequent tabs affected by the changes.

Capital Project Planning Blueprint   Contributions   Japan Facilities - Cognos Planning - Contributor													
Currency Type		Exchange Rates	Justification	Capital Requests	Choose Adjustment Scenario	Capital Planning Adjustments				Approved Requests	Capital Planning Summary vs Act		
JAP/EX			Japan Facilities		Scenario 1	Jan_CY	Feb_CY	Mar_CY	Apr_CY	May_CY	Jun_CY	Jul_CY	Aug_CY
Adjustments	Expenditure Description	Asset Class	Priority	Forecast Scenario	Jan_CY	Feb_CY	Mar_CY	Apr_CY	May_CY	Jun_CY	Jul_CY	Aug_CY	Log_C
Adjust Timing Later (Earlier)		Furniture & Fixtures	Low		0	0	0	0	0	0	0	0	0
Adjust Amount	200,000	Finance Dept Desks	Furniture & Fixtures	Low	0	0	0	0	0	0	0	0	0
Original Request		Finance Dept Desks	Furniture & Fixtures	Low	0	0	0	0	0	0	0	0	3,575,000
Original Residual Value		Finance Dept Desks	Furniture & Fixtures	Low	0	0	0	0	0	0	0	0	100,000
New Timing					0	0	0	0	0	0	0	0	3,775,000
New Residual Timing					0	0	0	0	0	0	0	0	100,000
Adjusted Request					0	0	0	0	0	0	0	0	3,775,000
Adjusted Residual Value					0	0	0	0	0	0	0	0	100,000
Comm. Lag					0	0	0	0	0	0	0	0	0
Comm. Dollar Adjustment	200,000				200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Adjust Timing Later (Earlier)		Automobile	Auto and Trucks	Medium	0	0	0	0	0	0	0	0	0
Adjust Amount	(100,000)	Automobile	Auto and Trucks	Medium	0	0	0	0	0	0	0	0	0
Original Request		Automobile	Auto and Trucks	Medium	0	3,125,000	0	0	0	0	0	0	0
Original Residual Value		Automobile	Auto and Trucks	Medium	0	100,000	0	0	0	0	0	0	0
New Timing					0	3,125,000	0	0	0	0	0	0	0
New Residual Timing					0	150,000	0	0	0	0	0	0	0
Adjusted Request					0	3,025,000	0	0	0	0	0	0	0
Adjusted Residual Value					0	145,200	0	0	0	0	0	0	0
Comm. Lag					0	0	0	0	0	0	0	0	0
Comm. Dollar Adjustment	(100,000)				(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Adjust Timing Later (Earlier)		Cubicle Rebuild	Furniture & Fixtures	Medium	0	0	0	0	0	0	0	0	0
Adjust Amount		Cubicle Rebuild	Furniture & Fixtures	Medium	0	0	0	0	0	0	0	0	0
Original Request		Cubicle Rebuild	Furniture & Fixtures	Medium	0	0	0	0	0	0	0	0	0
Original Residual Value		Cubicle Rebuild	Furniture & Fixtures	Medium	0	0	0	0	0	0	0	0	0
New Timing					0	0	0	0	0	0	0	0	0
New Residual Timing					0	0	0	0	0	0	0	0	0
Adjusted Request					0	0	0	0	0	0	0	0	0
Adjusted Residual Value					0	0	0	0	0	0	0	0	0
Comm. Lag					0	0	0	0	0	0	0	0	0
Comm. Dollar Adjustment					0	0	0	0	0	0	0	0	0
Adjust Timing Later (Earlier)	1	Desktop Upgrades	Desktop	Medium	0	0	0	0	0	0	0	0	0
Adjust Amount		Desktop Upgrades	Desktop	Medium	0	0	0	0	0	0	0	0	0
Original Request		Desktop Upgrades	Desktop	Medium	0	0	0	0	2,000,000	0	0	0	0
Original Residual Value		Desktop Upgrades	Desktop	Medium	0	0	0	0	100,000	0	0	0	0
New Timing					0	0	0	0	0	2,000,000	0	0	0
New Residual Timing					0	0	0	0	0	100,000	0	0	0
Adjusted Request					0	0	0	0	0	2,000,000	0	0	0
Adjusted Residual Value					0	0	0	0	0	100,000	0	0	0
Comm. Lag	1				1	1	1	1	1	1	1	1	1
Comm. Dollar Adjustment					0	0	0	0	0	0	0	0	0
Adjust Timing Later (Earlier)	1	Laptop Upgrades	Laptop	Medium	0	0	0	0	0	0	0	0	0

Current owner: Administrator

## APPROVED REQUESTS

In the next tab, **Approved Requests**, the results of previous planning decisions are consolidated together by asset class, month, and by Original Request and Approved Amount. The Approved Amount is populated with the data from the **Capital Planning Adjustments** tab for the Scenario that was chosen in the **Choose Adjustment Scenario** tab.

All fields in GRAY are non-editable, having been linked over from the **Capital Planning Adjustments** tab. If the *Blueprint* were saved at this point, all cells would appear in BLACK with calculated fields in BOLD BLACK. Changes to this consolidated view due to data adjustments made to previous tabs since last saving would be highlighted in BLUE, along with any calculated cells that are also affected by the change.

Capital Project Planning Blueprint   Contributions   Japan Facilities - Logistics Planning - Contributor													
Exchange Rates   Justification   Capital Requests   Choose Adjustment Scenario   Capital Planning Adjustments   <b>Approved Requests</b>   Capital Planning Summary vs Act   Capital Planning Summary vs Target													
CAPEX   Japan Facilities													
	Jan_CY	Feb_CY	Mar_CY	Apr_CY	May_CY	Jun_CY	Jul_CY	Aug_CY	Sep_CY	Oct_CY	Nov_CY	Dec_CY	Total_CY
Original Request	Furniture & Fixtures	0	2,000,000	0	0	0	0	3,575,000	0	0	10,000,000	0	15,575,000
	Desktop	0	0	0	0	2,000,000	0	0	0	0	0	0	2,000,000
	Laptop	0	0	0	0	0	2,500,000	0	0	0	0	0	2,500,000
	PC Equipment Other	0	0	0	0	1,000,000	0	0	0	0	0	0	4,000,000
	Machinery & Equipment	0	0	0	500,000	0	0	0	4,000,000	0	0	0	4,500,000
	Auto and Trucks	0	3,125,000	0	0	0	0	0	0	0	0	0	3,125,000
	Building	0	0	0	0	0	0	0	0	0	40,000,000	0	40,000,000
	Land	0	0	0	0	0	0	0	0	0	0	0	0
	Computer Equipment	0	0	1,500,000	0	0	0	0	0	0	0	0	1,500,000
	Computer Software	2,500,000	0	0	0	0	0	0	0	0	0	0	2,500,000
	Maintenance	0	0	3,500,000	0	0	0	0	0	0	0	0	3,500,000
	Advertising	0	0	0	0	0	0	0	0	0	0	0	0
	Other	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total Capital Exp</b>	<b>2,500,000</b>	<b>5,125,000</b>	<b>5,000,000</b>	<b>500,000</b>	<b>3,000,000</b>	<b>2,500,000</b>	<b>3,575,000</b>	<b>0</b>	<b>4,000,000</b>	<b>10,000,000</b>	<b>40,000,000</b>	<b>3,000,000</b>
Approved Amount	Furniture & Fixtures	0	0	0	0	0	0	3,575,000	0	0	10,000,000	0	13,575,000
	Desktop	0	0	0	0	1,750,000	0	0	0	0	0	0	1,750,000
	Laptop	0	0	0	0	0	2,500,000	0	0	0	0	0	2,500,000
	PC Equipment Other	0	0	0	0	1,000,000	0	0	0	0	0	0	4,000,000
	Machinery & Equipment	0	0	0	500,000	0	0	0	4,000,000	0	0	0	4,500,000
	Auto and Trucks	0	3,125,000	0	0	0	0	0	0	0	0	0	3,125,000
	Building	0	0	0	0	0	0	0	0	0	40,000,000	0	40,000,000
	Land	0	0	0	0	0	0	0	0	0	0	0	0
	Computer Equipment	0	0	1,500,000	0	0	0	0	0	0	0	0	1,500,000
	Computer Software	2,500,000	0	0	0	0	0	0	0	0	0	0	2,500,000
	Maintenance	0	0	0	3,300,000	0	0	0	0	0	0	0	3,300,000
	Advertising	0	0	0	0	0	0	0	0	0	0	0	0
	Other	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total Capital Exp</b>	<b>2,500,000</b>	<b>3,125,000</b>	<b>1,500,000</b>	<b>500,000</b>	<b>6,050,000</b>	<b>2,500,000</b>	<b>3,575,000</b>	<b>0</b>	<b>4,000,000</b>	<b>0</b>	<b>40,000,000</b>	<b>13,000,000</b>

## CAPITAL PLANNING SUMMARY VS ACT

The Capital Planning Summary vs Act tab affords a view of Approved Amounts vs Actuals by month and includes a Variance and Variance % calculation. As Actual Capital Expenditure data is available, it would be uploaded into this tab. The data may also be viewed by months (Detail) or on a cumulated basis in order to see capital expenditures to date (Cumulative YTD Spending). Data may be viewed in either Local Currency or the Home Country Currency.

	Jan. CY				Feb. CY				Mar. CY
	Approved Amount	Actuals	Actuals to Approved Var %	Actuals to Approved Var %	Approved Amount	Actuals	Actuals to Approved Var %	Actuals to Approved Var %	Approved Amount
Furniture & Fixtures	0	0	0	0	0	18,843	(18,843)	(100)	0
Desktop	0	0	0	0	0	0	0	0	0
Laptop	0	0	0	0	0	0	0	0	0
PC Equipment Other	0	0	0	0	0	0	0	0	0
Machinery & Equipment	0	0	0	0	0	0	0	0	0
Auto and Trucks	0	0	0	0	28,206	28,204	2	0	0
Building	0	0	0	0	0	0	0	0	0
Land	0	0	0	0	0	0	0	0	0
Computer Equipment	0	0	0	0	0	0	0	0	13,539
Computer Software	22,565	22,192	373	2	0	0	0	0	0
Maintenance	0	0	0	0	0	0	0	0	0
Advertising	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
<b>Total Capital Exp</b>	<b>22,565</b>	<b>22,192</b>	<b>373</b>	<b>2</b>	<b>28,206</b>	<b>47,048</b>	<b>(18,841)</b>	<b>(40)</b>	<b>13,539</b>

## CAPITAL SUMM VS TARGET

The Capital Summ Vs Target tab provides an annual view of Approved Amounts vs Corporate Targets. Annual Corporate Targets would be pre-loaded into this tab by Asset Class for the Current Year (CY) and Next Year (NY), if available. By comparing the annual *Approved Amount* with the annual *Corporate Target* and then analyzing variances, planners can then return to the *Capital Requests* or *Capital Planning Adjustments* tab and make any necessary adjustments. This tab can also be viewed by local currency or home-country currency.

	Total CY				Total NY			
	Approved Amount	Corporate Target	Target to Approved Var	Target to Approved Var %	Approved Amount	Corporate Target	Target to Approved Var	Target to Approved Var %
Furniture & Fixtures	122,928	137,584	14,656	11%	0	0	0	0%
Desktop	15,785	16,873	277	2%	0	0	0	0%
Laptop	22,565	22,871	(494)	(2%)	0	0	0	0%
PC Equipment Other	36,104	35,867	(437)	(1%)	0	0	0	0%
Machinery & Equipment	40,617	40,325	(292)	(1%)	0	0	0	0%
Auto and Trucks	28,206	28,417	210	1%	0	0	0	0%
Building	361,040	356,671	(4,369)	(1%)	0	0	0	0%
Land	0	0	0	0%	0	0	0	0%
Computer Equipment	13,539	13,243	(296)	(2%)	0	0	0	0%
Computer Software	22,565	22,360	(395)	(2%)	0	0	0	0%
Maintenance	29,786	29,134	(652)	(2%)	0	0	0	0%
Advertising	0	0	0	0%	0	0	0	0%
Other	0	0	0	0%	0	0	0	0%
<b>Total Capital Exp</b>	<b>692,746</b>	<b>782,065</b>	<b>9,319</b>	<b>1%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>



## DEPRECIATION ASSUMPTIONS

The next *Blueprint* tab, **Depreciation Assumptions**, holds assumptions data by Asset Class and by Country that is needed to calculate depreciation expense. Information in **Depreciation Assumptions** would be pre-populated by the Administrator and includes:

- **Asset Life** in years by Asset Type and Country
- **Residual Value %** to be used if an alternate Residual Value is not entered into the Capital Requests tab
- **First Year Write-Off (%)** to be used if country allows a specific percentage of asset value to be written off in the first year with the standard depreciation calculation picking up beginning in second year
- **Depreciation Method** Straight Line, Sum of Years Digits, or Diminishing Balance
- **Annual Depr % for Diminishing Balance Method** to be populated when Diminishing Balance is chosen as the Depreciation Method

	Australia	France	Germany	Japan	UK	US
Asset Life	Furniture & Fixtures	7.0	7.0	7.0	7.0	7.0
	Desktop	3.0	3.0	3.0	3.0	3.0
	Laptop	3.0	3.0	3.0	3.0	3.0
	PC Equipment Other	3.0	3.0	3.0	3.0	3.0
	Machinery & Equipment	5.0	5.0	5.0	5.0	5.0
	Autos and Trucks	5.0	5.0	5.0	5.0	5.0
	Building	40.0	40.0	40.0	40.0	40.0
	Land	0.0	0.0	0.0	0.0	0.0
	Computer Equipment	5.0	5.0	5.0	5.0	5.0
	Computer Software	5.0	5.0	5.0	5.0	5.0
	Maintenance	5.0	5.0	5.0	5.0	5.0
	Advertising	1.5	1.5	1.5	2.0	1.5
	Other	1.5	1.5	1.5	2.0	1.5
	Residual Value (%)	Furniture & Fixtures	0%	0%	0%	10%
Desktop		0%	0%	0%	10%	0%
Laptop		0%	0%	0%	10%	0%
PC Equipment Other		0%	0%	0%	10%	0%
Machinery & Equipment		0%	0%	0%	10%	0%
Autos and Trucks		0%	0%	0%	10%	0%
Building		0%	0%	0%	10%	0%
Land		0%	0%	0%	10%	0%
Computer Equipment		0%	0%	0%	10%	0%
Computer Software		0%	0%	0%	10%	0%
Maintenance		0%	0%	0%	10%	0%
Advertising		0%	0%	0%	10%	0%
Other		0%	0%	0%	10%	0%
First Year Write Off (%)		Furniture & Fixtures	0%	0%	50%	0%
	Desktop	0%	0%	50%	0%	0%
	Laptop	0%	0%	50%	0%	0%
	PC Equipment Other	0%	0%	50%	0%	0%
	Machinery & Equipment	0%	0%	50%	0%	0%
	Autos and Trucks	0%	0%	50%	0%	0%
	Building	0%	0%	50%	0%	0%

First Year Write-Off (%)	Computer Equipment	0%	0%	50%	0%	0%	0%
	Computer Software	0%	0%	50%	0%	0%	0%
	Maintenance	0%	0%	50%	0%	0%	0%
	Advertising	0%	0%	50%	0%	0%	0%
	Other	0%	0%	50%	0%	0%	0%
Depreciation Method	Furniture & Fixtures	Straight Line	Straight Line	Straight Line	Diminishing Balance	Straight Line	Straight Line
	Desktop	Straight Line	Straight Line	Straight Line	Diminishing Balance	Straight Line	Straight Line
	Laptop	Straight Line	Straight Line	Straight Line	Diminishing Balance	Straight Line	Straight Line
	PC Equipment Other	Straight Line	Straight Line	Straight Line	Diminishing Balance	Straight Line	Straight Line
	Machinery & Equipment	Straight Line	Straight Line	Straight Line	Diminishing Balance	Straight Line	Straight Line
	Autos and Trucks	Straight Line	Straight Line	Straight Line	Diminishing Balance	Straight Line	Straight Line
	Building	Straight Line	Straight Line	Straight Line	Diminishing Balance	Straight Line	Straight Line
	Land	Straight Line	Straight Line	Straight Line	Diminishing Balance	Straight Line	Straight Line
	Computer Equipment	Straight Line	Straight Line	Straight Line	Diminishing Balance	Straight Line	Straight Line
	Computer Software	Straight Line	Straight Line	Straight Line	Diminishing Balance	Straight Line	Straight Line
	Maintenance	Straight Line	Straight Line	Straight Line	Diminishing Balance	Straight Line	Straight Line
	Advertising	Straight Line	Straight Line	Straight Line	Diminishing Balance	Straight Line	Straight Line
	Other	Straight Line	Straight Line	Straight Line	Diminishing Balance	Straight Line	Straight Line
Annual Depr % for Diminishing Balance Method	Furniture & Fixtures	0.0%	0.0%	0.0%	35.7%	0.0%	0.0%
	Desktop	0.0%	0.0%	0.0%	83.3%	0.0%	0.0%
	Laptop	0.0%	0.0%	0.0%	83.3%	0.0%	0.0%
	PC Equipment Other	0.0%	0.0%	0.0%	83.3%	0.0%	0.0%
	Machinery & Equipment	0.0%	0.0%	0.0%	50.0%	0.0%	0.0%
	Autos and Trucks	0.0%	0.0%	0.0%	50.0%	0.0%	0.0%
	Building	0.0%	0.0%	0.0%	6.3%	0.0%	0.0%
	Land	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Computer Equipment	0.0%	0.0%	0.0%	50.0%	0.0%	0.0%
	Computer Software	0.0%	0.0%	0.0%	50.0%	0.0%	0.0%
	Maintenance	0.0%	0.0%	0.0%	50.0%	0.0%	0.0%
	Advertising	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
	Other	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%

Current owner: Administrator

## DEPRECIATION CALC

The Depreciation Calc tab calculates depreciation expense by month for each new asset. Due to the flexible nature of the *Blueprint*, allowing for the choices of three different depreciation methods, use of a residual value, and use of a first year write-off % to override the standard depreciation calculation, the calculations on this tab are quite intricate. For ease of viewing for the Contributor user, many of the fields used for calculations are hidden.

The assumptions for Residual Value (%), First Year Write-Off (%), Depreciation Method, Annual Depr % for Diminishing Balance Method, and Asset Life populate from Depreciation Assumptions based on the country and asset type of the capital expenditure. The Adjusted Request and Adjusted Residual Value are linked in from the **Capital Planning Adjustments** tab.

Both Depreciation Expense and the Net Book Value for each capital asset are calculated by month for each of the three scenarios available in the plan. This allows users to compare the impact of differences in the scenarios and if necessary, modify which scenario is chosen or modify the adjustments made in the **Capital Planning Adjustments** tab for any of the capital assets for any of the scenarios.

The calculated depreciation expense information can be linked to any system or *Blueprint* that would have a need for it. For example, the *Expense Planning and Control Blueprint* would use this as a source for the new depreciation expense.

	Jan_CY	Feb_CY	Mar_CY	Apr_CY	May_CY	Jun_CY	Jul_CY	Aug_CY
Asset Class	Furniture & Fixtures	Furniture & Fixtures	Furniture & Fixtures	Furniture & Fixtures	Furniture & Fixtures	Furniture & Fixtures	Furniture & Fixtures	Furniture & Fixtures
Cap. Expenditure	0	0	0	0	0	0	3,775,000	0
Comm. Cap. Ex. Spending	0	0	0	0	0	0	3,775,000	3,775,000
Total Amount to Depreciate	0	0	0	0	0	0	3,669,406	0
Total Amount to Depreciate Cumul	0	0	0	0	0	0	3,669,406	3,669,406
Asset Life	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Asset Life (w/ % for Diminishing Bal Method)	35.7	35.7	35.7	35.7	35.7	35.7	35.7	35.7
Residual Value	0	0	0	0	0	0	105,594	0
First Year Write-Off (%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
First Year Write-Off	0	0	0	0	0	0	0	0
Depreciation Method	Diminishing Balance	Diminishing Balance	Diminishing Balance	Diminishing Balance	Diminishing Balance	Diminishing Balance	Diminishing Balance	Diminishing Balance
Depreciation Expense	0	0	0	0	0	0	112,306	112,306
Accumulated Depreciation	0	0	0	0	0	0	112,306	224,613
Net Book Value	0	0	0	0	0	0	3,662,694	3,550,388

## DEPRECIATION SUMMARY

The next tab, **Depreciation Summary**, summarizes certain data from the **Depreciation Calc** tab and combines it with Existing Depreciation. Existing Depreciation is depreciation on assets that the company owned prior to the start of the current year or current capital planning forecast periods. This data is uploaded from the company's depreciation system directly into the **Depreciation Summary** tab and is used to show a total depreciation expense projection for forecast periods. Data in this tab can be viewed in local currency or home-country currency.

	Jan_CY	Feb_CY	Mar_CY	Apr_CY	May_CY	Jun_CY	Jul_CY	Aug_CY	Sep_CY	IT
Country	Japan	Japan	Japan	Japan	Japan	Japan	Japan	Japan	Japan	Japan
Cap Ex Annual	0	0	0	0	0	0	3,575,000	0	0	0
Comm Cap Ex Spending	0	0	0	0	0	0	3,575,000	3,575,000	3,575,000	3,575,000
Asset Life	7	7	7	7	7	7	7	7	7	7
Residual Value	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00	0.00
First Year Wake-Up	0	0	0	0	0	0	0	0	0	0
Depreciation Method	Diminishing Balance	Diminishing Balance	Diminishing Balance	Diminishing Balance	Diminishing Balance	Diminishing Balance	Diminishing Balance	Diminishing Balance	Diminishing Balance	Diminishing Balance
Existing Depreciation	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
New Depreciation	0	0	0	0	0	0	106,356	106,356	106,356	106,356
<b>Total Depreciation</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>206,356</b>	<b>206,356</b>	<b>206,356</b>	<b>206,356</b>

## REPORTING SUMMARY

The final *Blueprint* tab, **Reporting Summary**, consolidates key reporting metrics into a standard view to allow a single source tab for the most common items used in reports. Data items shown in this tab include Project, Strategy Map, Asset Type, Priority, Original Amount, Adjusted Amount, Variance vs. Original, Percent Variance vs. Original, Depreciation, Scenario Used (which will only be populated for the selected scenario), Chosen Scenario (will default to 'Yes' for the Chosen Scenario only and will be blank for all other scenarios). Data can be viewed by home country or local currency, capital asset entry number (1 through 25), and by Scenario (Scenario1, 2, or 3). This tab may be hidden from users, but utilized as a data source for the business intelligence dashboards and reports.

	Jan_CY	Feb_CY	Mar_CY	Apr_CY	May_CY	Jun_CY	Jul_CY	Aug_CY	Sep_CY	Total_CY
Project	Project 1	Home Country Currency	Project 3	Project 3	Project 3	Project 3	Project 3	Project 3	Project 3	Project 3
Strategy Map	Team Building	Team Building	Team Building	Team Building	Team Building	Team Building	Team Building	Team Building	Team Building	Team Building
Asset Class	Furniture & Fixtures	Furniture & Fixtures	Furniture & Fixtures	Furniture & Fixtures	Furniture & Fixtures	Furniture & Fixtures	Furniture & Fixtures	Furniture & Fixtures	Furniture & Fixtures	Furniture & Fixtures
Priority	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low
Original Amount	0	0	0	0	0	0	32,288	0	0	0
Adjusted Amount	0	0	0	0	0	0	34,073	0	0	0
Variance vs. Original	0	0	0	0	0	0	1,805	0	0	0
Percent Variance vs. Original	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.53%	0.00%	0.00%	0.00%
Depreciation	0	0	0	0	0	0	1,014	1,014	1,014	1,014
Scenario Used										
Chosen Scenario										

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