

# Rayterton Cost and Budget Control Suite

Run costing, variance, budget governance, and executive cost control in one platform for multi-plant manufacturing. Standardize definitions, lock versions, control spend before it happens, and explain COGS down to the transaction level with clean evidence for every close.

**Govern every decision and prevent overspend earlier with audit-ready proof.**

## Costing Foundation and Governance

The screenshot displays the Rayterton Cost and Budget Control Suite interface, which is a comprehensive platform for managing costing, variance, budget governance, and executive cost control. The interface is divided into several sections:

- Governance overview:** Shows key metrics: Plants onboarded (12/12), Policies pending approval (7), Tools conflicts detected (14), and Mappings blocked (9).
- Versioning rules & locks:** Displays active tool policy (Freeze after 7+3 working days) and versioning rules (Open: 2, Locked: 4, Unlock req: 3).
- DoA threshold matrix:** Provides a matrix for roles like Costing Analyst, Plant Cost Analyst, Plant Controller, and Cost Accountant, showing policy change, mapping change, unlock period, and publish version.
- Role & SoD conflict checker:** Checks segregation-of-duties conflicts before routing approvals. It shows a conflict between Costing Analyst and Costing Lead.
- Account mapping (Cost element - GL):** Lists cost elements and their mappings to GL accounts, with columns for Status, SLA, and Plant.
- Change log & audit trail:** Shows a history of changes with details like timestamp, actor, entity, change, and status.
- Approval queue:** Displays 11 approvals in flight, including items like "Update DoA threshold: Policy change" and "Unlock GL mapping for machine power".

Cost Model Foundation and Governance, Costing Foundation and Rollup Structures, and Cost Data Versioning and Controls unified as one so every plant uses the same rules for org and plant setup, roles and approval policy, account mapping, versioning rules and locks, plus master links for item and material, BOM management, routing management, work center and resource master, cost center and activity types, and overhead pools and drivers master.

The goal is simple: one shared cost definition with controlled changes, so operations and finance stop debating numbers and start acting on them.

## Key Capabilities

- Clear ownership and approval for every cost change, including thresholds and segregation of duties
- Locked versions by period and plant calendar to prevent late edits
- Traceable mapping from cost elements to GL accounts for audit readiness
- Controlled master data snapshots so rollups are repeatable across plants

## Product Costing Engine

Standard Costing, Actual Costing, and Activity Based Costing and Driver Modeling run inside one Product Costing Engine with cost elements, cost component split, and valuation method setup for Standard, FIFO, LIFO, and Weighted Average. ABC driver setup and cost object setup for SKU, plant, batch, order, and project keep analysis consistent across use cases.

Pricing, margin control, make versus buy, and target cost work off the same structure, so teams stop rebuilding definitions per report and focus on decisions.

## Rollups, Rates, and Manufacturing Reality

BOM and Routing Rollups handle yield, scrap, rework, and alternates cost logic, while Overhead and Rate Management keeps rates governed and publishable by effective date. You maintain a work center rate card for labor, machine, and burden, manage overhead pool allocation rules and drivers, control rate versioning and approvals, and run multi-level cost estimates with effective date publishing. Cost changes follow a controlled process and easy to trace back.

**Rollup waterfall**  
Material and conversion changes driving the standard cost delta.

Base standard cost: Rp 1.6M  
Delta: +Rp 68K  
New standard cost: Rp 1.7M

**Yield, scrap, alternates**  
Rules applied during cost build to keep bill of material consistent.

Yield policy	Scrap handling
Use routing yield, fallback to material yield PER OPERATION CLAMP 95% TO 100% PROPAGATE TO LEVEL 3	Scrap increases required issue quantity Default scrap: 1.25% Rework factor: 0.40

**ALTERNATE MATERIAL RULES**  
Priority and availability per plant

Component	Alternate	Rule	Owner
RM-BLT-006 Bolt M8	RM-BLT-006B Zinc plated	Auto switch when stock < 2 days	Plant planner
RM-SEAL-006 Mechanical seal	RM-SEAL-006A Local supplier	Allow when lead time > 14 days	procurement
RM-IMP-014 Impeller	RM-IMP-014R Rework unit	Use only for test builds	Quality

**Multi-level rollup**  
BOM levels and routing ops summary. Rows show an expanded hierarchy state.

Node	Type	Qty	UoM	Work center	Op min	Cost element	Std price	Ext cost	Yield	Scrap	Status
FG-PMP-1800 Pump Assembly	MATERIAL	1	EA	-	-	MAT	Rp 1.6M	Rp 1.6M	98.0%	0.0%	VALIDATED
BOM L1: RM-SHL-009 Housing	MATERIAL	1	EA	-	-	MAT	Rp 486K	Rp 486K	99.5%	0.3%	VALIDATED
BOM L2: RM-ALU-001 Aluminum billet	MATERIAL	2.48	KG	-	-	MAT	Rp 54K	Rp 136K	-	1.0%	VALIDATED
OP-010 CNC rough cut	OPERATION	-	-	MC-CNC-01	12.5	LAB	Rp 16K	Rp 194K	99.0%	0.2%	VALIDATED
OP-015 CNC finishing	OPERATION	-	-	MC-CNC-01	9.2	OVH	Rp 12K	Rp 114K	99.0%	0.2%	VALIDATED
BOM L2: RM-IMP-014 Impeller	MATERIAL	1	EA	-	-	MAT	Rp 312K	Rp 312K	99.0%	0.5%	VALIDATED
BOM L2: RM-SS-016 Rod	MATERIAL	0.98	KG	-	-	MAT	Rp 178K	Rp 166K	-	0.0%	VALIDATED
OP-020 Turning	OPERATION	-	-	MC-CNC-02	7.8	LAB	Rp 16K	Rp 121K	98.5%	0.4%	VALIDATED
OP-025 Balancing	OPERATION	-	-	MC-QA-02	4.1	OVH	Rp 12K	Rp 51K	98.5%	0.4%	VALIDATED

## WIP, Inventory Valuation, COGM, and Close Readiness

Actual Costing and Data Integration feed production confirmations, material movements, purchase price actuals, and overhead actuals into WIP, Inventory Valuation, COGM and COGS, Close Readiness, Posting, and Audit Evidence. Reconciliation catches missing postings and mismatches before valuation runs for FIFO, LIFO, Weighted Average, and Standard.

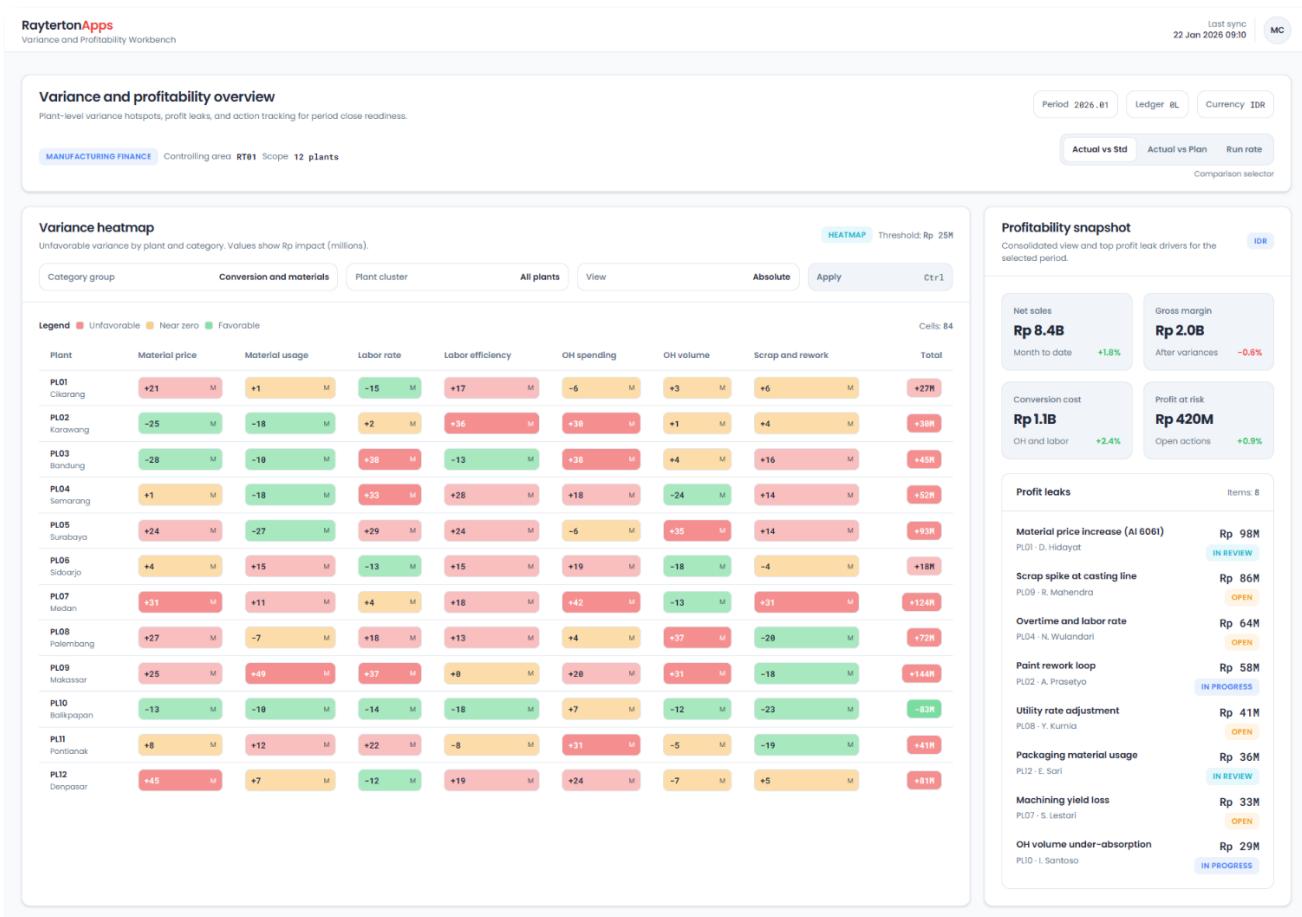
The screenshot displays two main modules of the Rayterton Apps Cost and Budget Control Suite:

- Close and Valuation Cockpit:** This module provides a dashboard for period control, reconciliation health, and close checklist strips. It includes a chart showing reconciliation trend and coverage by plant, and a table for posting preview showing journal lines generated by valuation and variance settlement.
- Audit Pack:** This module shows evidence for close approval and compliance reviews. It lists audit pack completeness (8/24 completed), audit pack readiness (33%), and audit pack contents (including Inventory valuation extract, WIP rollforward summary, Overhead settlement log, Variance analysis pack, Material cost breakdown report, Labor variance analysis, Scrap and rework summary, and Capacity utilization report), all marked as APPROVED.

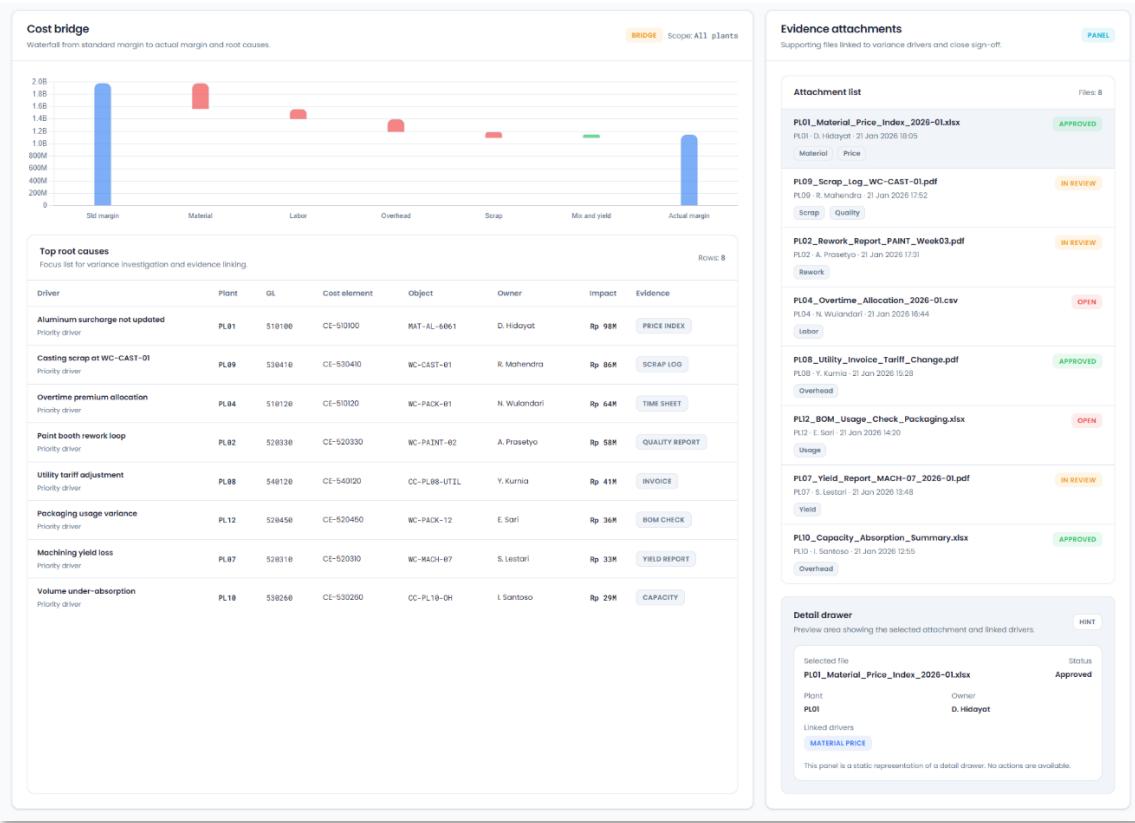
Posting preview shows the impact before committing entries. Exception handling covers negative stock, late postings, and cutoff issues, then a close checklist and period locks guide controlled posting runs and produce an audit evidence pack.

## Variance Intelligence and Profitability Control

This module integrates variance analysis across various factors such as material price variance (PPV), usage, mix, yield, labor, and overhead, providing a unified view of cost performance. You can drill down into variances by supplier, item, purchase order, or invoice, while also tracking efficiency metrics like scrap, labor, and overhead spending, all in one place. The module supports action-ready insights with built-in analysis tools to identify critical areas of improvement.



The detailed breakdown extends into actionable metrics, such as the cost bridge that links margin to actual performance, offering a clear view of cost drivers. Additionally, profitability insights are captured, including margin analysis by product and plant, cost-to-serve by customer, and the landed cost impact. A robust action tracker ties these insights together, tracking ownership, deadlines, and the status of each action item to ensure that improvements are continuously monitored and addressed.



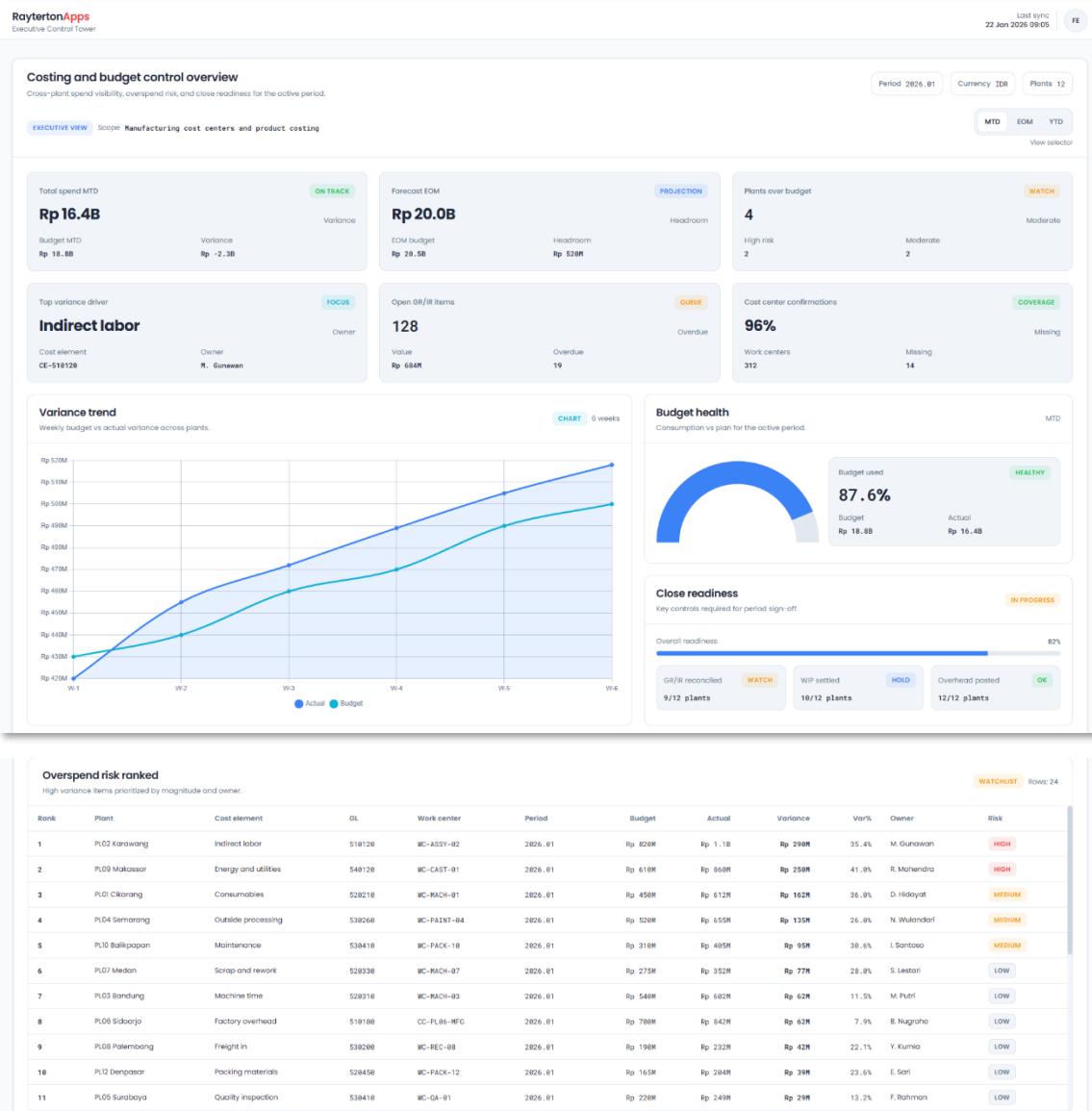
**Action tracker**  
SLA tracking and owner accountability for variance resolution and close readiness.

**TRACKER** Rows: 28

Action	Plant	Category	Reference	Owner	SLA	Due	Status	Impact	Notes
AT-2601-001 Update info record and validate PO pricing	PL01	Material price	MAT-AL-6661	D. Hidayat	3D	24 Jan 2026 Close week 4	In Review	Rp. 98M	In daily standup
AT-2601-002 Confirm scrap reason codes and recalculate	PL09	Scrap and rework	WC-CAST-01	R. Mahendra	2D	23 Jan 2026 Close week 4	Open	Rp. 85M	In daily standup
AT-2601-003 Reconcile overtime premium allocation	PL04	Labor rate	WC-PACK-01	N. Wulandari	2D	23 Jan 2026 Close week 4	Open	Rp. 64M	In daily standup
AT-2601-004 Close rework loop and validate yield	PL02	Labor efficiency	WC-PAINT-02	A. Prasetyo	4D	25 Jan 2026 Close week 4	In Progress	Rp. 58M	In daily standup
AT-2601-005 Validate invoice and update rate assumption	PL08	OH spending	CC-PL08-UTIL	Y. Kurnia	5D	26 Jan 2026 Close week 4	In Review	Rp. 41M	In daily standup
AT-2601-006 BOM check and confirm issue posting	PL12	Material usage	WC-PACK-12	E. Sari	2D	23 Jan 2026 Close week 4	Open	Rp. 36M	In daily standup
AT-2601-007 Yield review for top 5 materials	PL07	Material usage	WC-MACH-07	S. Lestari	3D	24 Jan 2026 Close week 4	Open	Rp. 33M	In daily standup
AT-2601-008 BOM review and update	PL06	Material usage	WC-BOM-08	I. Sembiring	4D	25 Jan 2026 Close week 4	In Progress	Rp. 29M	In daily standup

## Budget Governance and Executive Control Tower

Companies plan, manage, and control budgets across operating and capital expenses using rolling forecasts and scenario planning. Operating expense budgets are managed by department and expense type, while capital expense budgets are managed by project and asset type. Approved budgets are locked, spending limits are enforced, and all budget changes follow clear approval steps.



Before money is spent, budgets are checked at both the purchase request and purchase order stages. Spending can be blocked, allowed with a warning, or sent for approval, and all exceptions are tracked with supporting documents. Executives view dashboards that show budget status, risks, alerts, and close readiness. Data is managed through a central integration and governance layer to ensure accuracy, monitoring, and reliable reporting for analytics, audits, and financial close.

The dashboard is divided into several sections:

- Commitment exceptions:** PR and PO queue preview with exceptions. Shows a table with columns: Type, Document, Plant, Vendor, Amount, and Reason. Examples include PR-2681-01482 (Plant PL82, Vendor PT Sinar Coating, Amount Rp. 185M, Reason No budget owner) and PO-4580128890 (Plant PL82, Vendor PT Sinar Coating, Amount Rp. 428M, Reason Price above contract).
- Approval backlog:** Pending approvals that impact costing and close. Shows a table with columns: Type, Document, Plant, SLA, and Owner. Examples include PR-2681-01482 (Plant PL02, SLA Today 15:00, Owner A. Prosetyo) and PO-4580128890 (Plant PL02, SLA Today 12:30, Owner M. Gunawan).
- Alerts feed:** Items requiring attention by owners. Status is marked as 'LIVE'. Shows a list of alerts with severity levels (CRITICAL, ATTENTION, INFO) and timestamps. Examples include CRITICAL: PO price variance not approved (89:82), ATTENTION: WIP settlement delayed (88:54), and ATTENTION: Energy spend spike (88:47).
- Integration health:** Interface performance for finance data loads. Shows success rate (99.2%), latency (820 ms), failed loads (3), and points impacted (09:00 Costing extract).

## End-to-End Operating Cycle

The suite follows a monthly rhythm, starting with governance setup and master data sync. It then moves through cost model setup, standard cost build, budget baselines, rolling forecasts, and commitment controls for PR and PO. This structure ensures a smooth, controlled process.

After setup, data is captured from production, inventory, and accounts payable. This is followed by WIP and inventory valuation, variance intelligence, and cost bridge analysis. The cycle ends with period close, including posting, audit packs, profitability analysis, and control tower dashboards for BI system exports.

## Ready to Transform Your Cost and Budget Management to Enterprise Level

Share your plant structure, costing method preferences, budget ownership model, approval thresholds, and integration landscape. Rayterton will configure the Cost and Budget Control Suite to standardize cost definitions across plants, lock approved versions, control spend at PR and PO before it becomes an invoice, and deliver executive dashboards that connect budget, cost, variance, and close readiness with clear evidence trails for audit and leadership decisions.

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## About Rayterton

Established in 2003, Rayterton delivers comprehensive Best Fit Software Solutions, server and hardware products, and technology services to a wide range of industries and organizations. Our core expertise lies in Business Process Improvement (BPI), IT Infrastructure, and IT Management.

At Rayterton, we are committed to empowering our clients by enhancing their business operations through tailored IT and management solutions. We combine innovation, experience, and client collaboration to ensure long-term success and digital transformation.

## Our Competitive Strengths

**100% Risk Free**

**Best fit to  
client  
requirements**

**Easy to  
customize**

**Software  
ownership**

**No Change  
Request (CR)  
fees during  
maintenance**

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