



FACTSHEET

Software Solution for Integrated Business Planning



**NEW**  
Exclusive at smartpm:  
Power BI writes directly into IBM

# Smart Business Planning with IBM Planning Analytics & watsonx

Maximum Performance in Planning and Analysis – the smartpm Performance Management Solutions Combined with the IBM Platform

## Powerful Business Planning with IBM and smartpm

The field-proven smartpm business planning solution combines business expertise with powerful, scalable IBM Planning Analytics technology. This enables rapid success starting with the implementation phase. Expect high functionality, broad user acceptance, and attractive total cost of ownership (TCO).

This fully integrated system for planning, consolidation, analysis, forecasting, budgeting, and reporting allows flexible self-service adjustments. Standardized data, attractive dashboards, and reports provide meaningful insights at the push of a button - for well-informed, cross-functional decisions. Planning logic goes beyond classic financial planning and also supports HR, sales, and production.

In this factsheet, we show you:

- ✓ The benefits of integrated planning in IBM Planning Analytics
- ✓ All planning functionalities and dashboards in IBM PA combined with Power BI
- ✓ How to quickly and efficiently implement planning in your company

These improvements can be expected when using smartpm planning in IBM PA:

- Up to 95% efficiency gains through integration, automation, and standardization
- Transparent decision-making based on current, reliable data & scenario simulations
- Simplified risk management and efficient reporting
- Linking strategic and operational planning including effective action tracking

**NEW and exclusive at smartpm.solutions:** Use the full potential of **Power BI** not only for analysis, but also for real-time planning. Write your planning values directly into IBM Planning Analytics using smartpm Power BI visuals. This unique market solution eliminates media breaks and significantly increases planning efficiency.

Voice from practice:

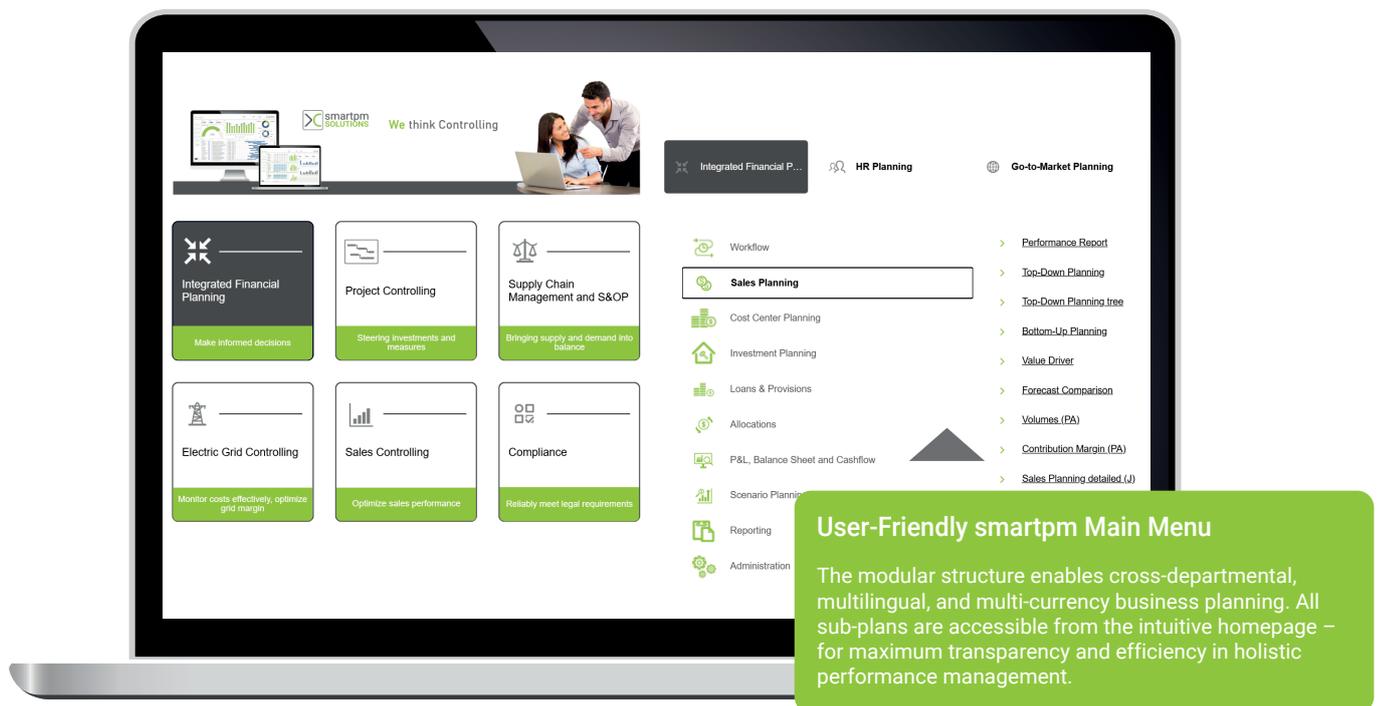
"IBM Planning Analytics combined with Power BI and the smartpm planning solutions absolutely convinced the entire performance management team after thorough evaluation and direct technology comparison. This is where high performance, appealing visualization, and business expertise come together."

**Christian Graumann - Stadwerke Bochum**  
Head of Strategic Performance Management

**STADTWERKE**  
BOCHUM 

# Fully Integrated Planning with smartpm on the IBM Platform

The smartpm planning solution unifies actuals, budget, and forecast data in a central platform and, with integrated BI capabilities, supports informed management of departments or the entire company. Automated reports with user-friendly, informative dashboards are available for different roles and enhance collaboration efficiency. Accurate, AI-supported forecasts and scenario-based simulations with watsonx increase planning reliability.



## Experience smartpm's integrated planning solutions for IBM Planning Analytics – live

Get an overview of the smartpm planning in IBM Planning Analytics. Book an expert consultation including a live demo in your calendar now >>

Expert talk with our specialists

< 2025 >

MO.	DI.	MI.	DO.	FR.	SA.	SO.
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
1	2	3	4	5	6	7

**Book appointment** →

<https://smartpm.solutions/request-live-demo>

# Simplify Decision-Making with the Performance Dashboard

Keep track of goals, forecasts, and tasks at all times – ideal for coordinated planning across teams and departments. Thanks to seamless integration, the Performance Dashboard promotes collaboration between central finance department and business units: all planning processes, progress, and variances are depicted transparently, data-driven, and collaboratively.



**Performance Dashboard – Management**

Gain a compact overview of all relevant financial KPIs. Comments can be added and edited directly in IBM PA – without time-consuming coordination. Quickly and reliably answer questions like, "What would be the impact of a demand fluctuation of x% on our result?" or "How can we improve supply chain efficiency and capacity utilization?"

Continuously monitor your top-down goal achievement using actual and forecast values. Planning and ad-hoc analyses are multidimensional – e.g., by products, product groups, regions, periods, KPIs, or sales reps. The integrated chatbot enhances usability for non-power users.

Voice of Practice:

"We've been working with smartpm consultants for many years – with remarkable results. Our projects are implemented quickly, the consulting approach is very agile, and we can further develop the jointly created content ourselves."

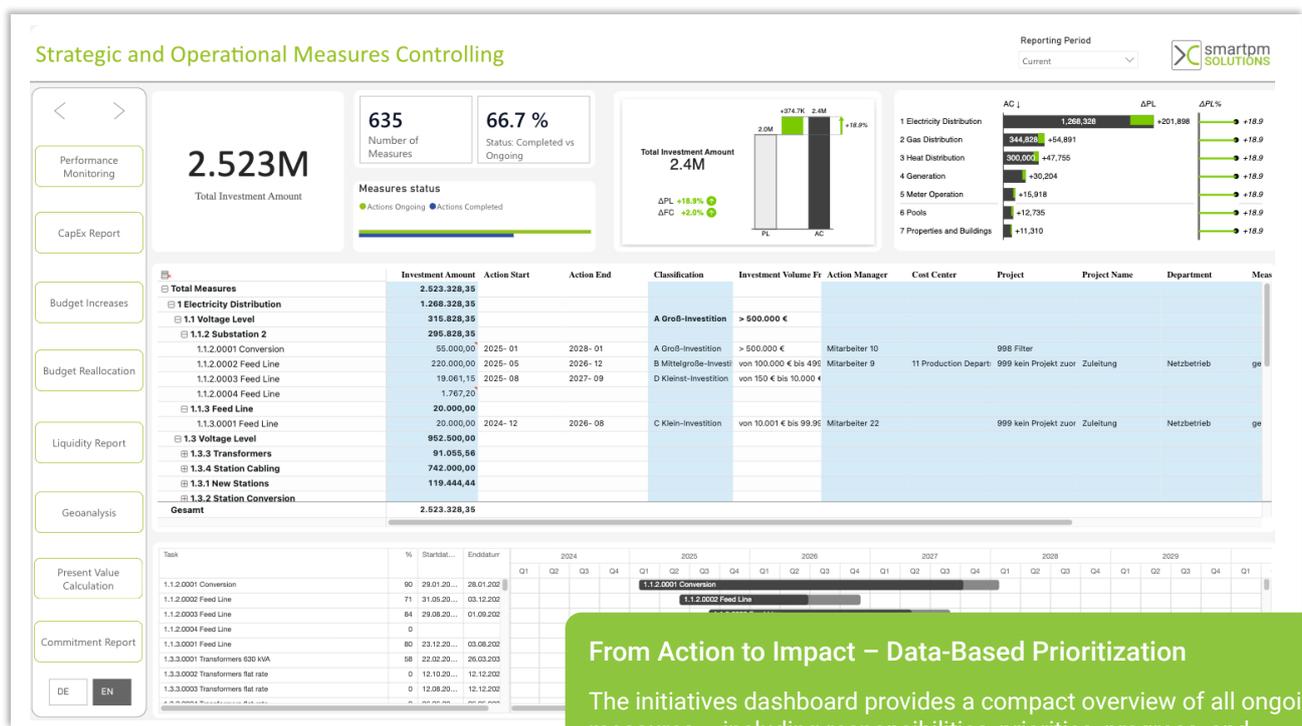
Marcel Fäh - CFO, Helbling Group



# Implement Initiatives and Measures Smartly

The powerful system facilitates clear management of initiatives and measures, such as sales promotions, cost-saving projects, or investment initiatives down to responsibility level.

It helps prioritize the right actions at the right time – e.g., "Which investments contribute most to our goals?" or "Which measures are most effective for target achievement?"



**From Action to Impact – Data-Based Prioritization**

The initiatives dashboard provides a compact overview of all ongoing measures – including responsibilities, priorities, progress, and strategic contribution.

Visualizations highlight impact and progress at a glance. Project master data can also be entered directly via Power BI. Controllers and sales managers can thus assess, compare, and prioritize initiatives – for instance, in cost reduction programs or investments.



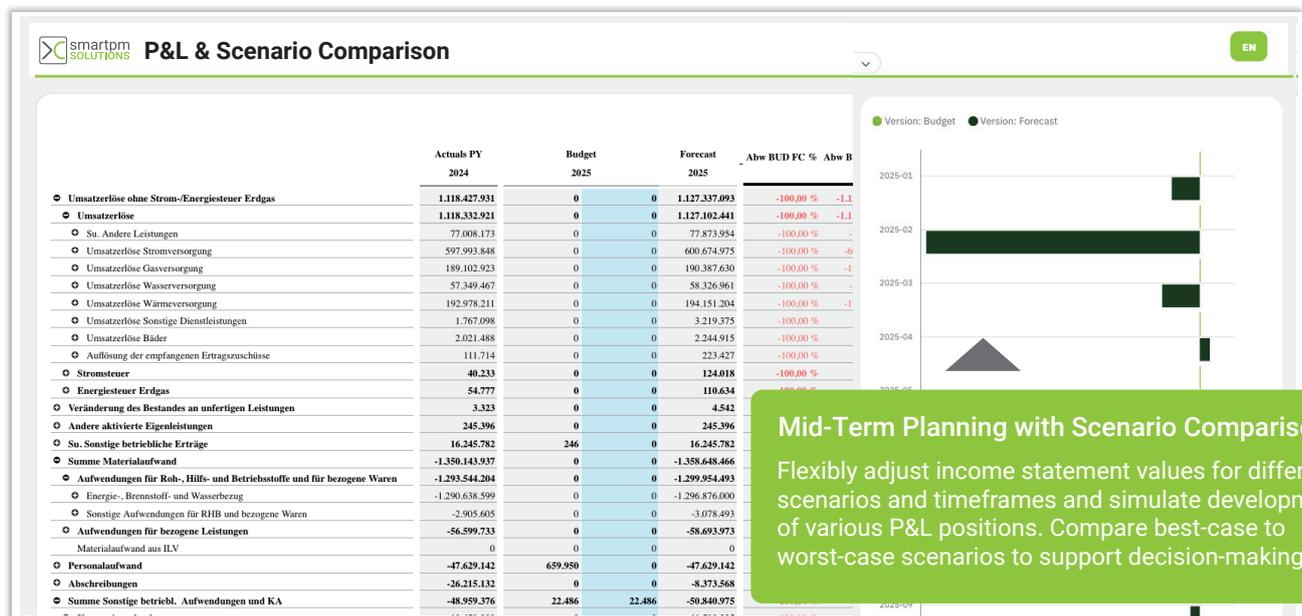
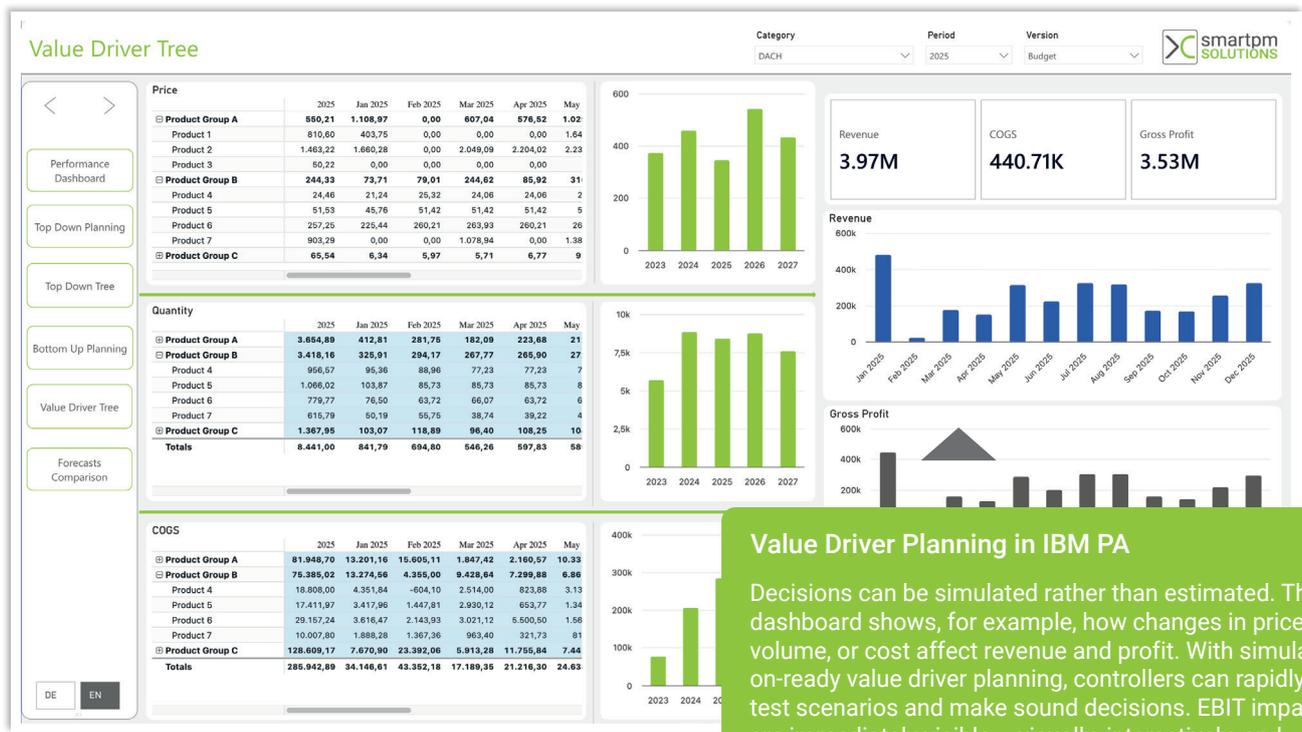
## smartpm stands for...

Modern, market-leading technology for integrated planning, analysis, budgeting, forecasting, reporting, and consolidation combined with business consulting and excellent service

4,9/5 ★ Project satisfaction    6,8/7 ★ Support satisfaction    4,8/5 ★ Employee satisfaction

# Agile Planning Enriched with Artificial Intelligence

With smartpm's value driver planning based on IBM Planning Analytics, companies achieve transparent, agile control where key drivers such as prices, volumes, or costs are systematically simulated – powered by a high-performance in-memory engine, dynamic scenarios, and seamless integration into existing system landscapes.



AI-based planning offers more than classical forecasting: it automatically detects outliers, dynamically adjusts forecasts to new developments, and delivers reliable confidence intervals instead of static point estimates. Controllers benefit from data-driven early warning signals, realistic uncertainty assessments, and objectively chosen methods. This enhances transparency, reduces planning effort, and significantly improves decision quality – especially in volatile markets or complex scenarios.

### Cost Center Planning

Cost Center: 94001613-Product Launches and Digitalization | Current year: 2025 | Plan year: 2026 | Plan version: Budget

PnL account: Result | Plan year: 2026

58,98K Actuals PY | 69,81K Top Down

Smartofant

Cost Center Planning

12:00 PM  
Dear Anton, I'll check which cost centers you are responsible for!

12:00 PM  
You are currently assigned the following cost centers. Which ones should be planned?

- 94001600-IT-Safety
- 94001610-011-IT-Management
- 94001612-IT-Production
- 94001613-Product Launches and Digitalization

	2023 - Actuals	2024 - Actuals	2025 - Forecast	2026 - Budget	2027 - Budget	2028 - Budget	2029 - Budget
Result	54.592	61.182	58.979	61.182			
Net Income/Loss	54.592	61.182	58.979	61.182			
Result after Internal Cost Allocation	54.592	61.182	58.979	61.182			
Result before Internal Cost Allocation	54.592	61.182	58.979	61.182			
Result after Taxes	54.592	61.182	58.979	61.182			
Total Expenses	54.592	61.182	58.979	61.182			
Total Material Expenses	22.410	26.980	26.295	26.980			
Total Other Operating Expenses and Concession Fees	32.182	34.202	32.684	34.202			
Other Operating Expenses	32.182	34.202	32.684	34.202			
Rent and Leasing	6.500	6.725	6.950	6.725			
Advertising and Publications	2.850	2.920	2.630	2.920			
Travel and Seminars	7.361	7.361	6.226	7.361			
59150000 - Seminars and Training	3.250	2.700	2.600	2.700			
59641000 - Travel Expenses	2.111	2.646	1.966	2.646			
59641200 - Travel Expenses - Transportation	2.000	2.015	1.660	2.015			

**Smartofant: Planning Support with AI Bot**

The AI bot simplifies planning by automatically recognizing the profit centers, cost centers, and planning or forecasting periods relevant to the user – and displaying only the necessary input fields. This significantly enhances user-friendliness, especially for non-power users.

### Forecast Preview

Kostenstellenplanung / Revenue from Sales Products

Ausreißer erkannt | Prognosegenauigkeit: Hoch

Vorschau des Dia... | Statistikdetails

Konfidenzintervall 95%

Langzeit | Ausreißer | Prognose | Konfidenzbereich

**Reliable Range Forecasting**

The AI assistant watsonx automatically detects outliers (red dots) and dynamically calculates a confidence interval (blue area) for a precise revenue forecast. This ensures a reliable forecast basis, allowing for faster response to variances and confident planning even with fluctuating data.

# Manage and Report Sustainability Efficiently

The smartpm integration of ESG topics into IBM Planning Analytics enables fact-based prioritization of relevant sustainability risks and opportunities – ideal for forecasting, budgeting, and strategic planning. ESG criteria like reputational risks or climate-related investments can be assessed in a targeted manner and linked to financial planning. The system helps companies meet regulatory requirements like the CSRD and integrate ESG holistically into corporate management.

### Dual Materiality Assessment

**Doppelte Wesentlichkeitsbewertung**

Jedem Kriterium wird eine Punktzahl von 1 (geringe Relevanz) bis 5 (hohe Relevanz) zugewiesen. Die Wahrscheinlichkeit wird in Prozentpunkten von 0 % bis 100 % ausgedrückt.

Eine gut strukturierte Bewertung der doppelten Wesentlichkeit ist eine ausgewogene Mischung aus **quantitativen Daten** (z. B. Finanzrisikomodellierung) und **qualitativen Erkenntnissen** (z. B. politische Trends).

	Umwelt-/Soziala...	Stakeholder-Druck	Reputationsrisiko	Wahrscheinlichkeit
▼ E1 Climate Change	0,56	0,67	0,89	14,51%
> E1.GOV-3 Climate Change Governance	0,00	0,00	0,00	,00%
▼ E1-1 Transition Plan for Climate Change Mitigation	2,00	4,00	5,00	50,63%
E1-1_01 Disclosure of transition plan for climate change mitigation	2,00	4,00	5,00	80,00%
E1-1_02 Explanation of how targets are compatible with limiting of global warming to one and half degrees Cel...	2,00	4,00	5,00	70,00%
E1-1_03 Disclosure of decarbonisation levers and key action	2,00	4,00	5,00	50,00%
E1-1_04 Disclosure of significant operational expenditures (Opex) and (or) capital expenditures (Cap...	2,00	4,00	5,00	10,00%
E1-1_05 Financial resources allocated to action plan (OpEx)	2,00	4,00	5,00	100,00%
E1-1_06 Financial resources allocated to action plan (CapEx)	2,00	4,00	5,00	50,00%
E1-1_07 Explanation of potential locked-in GHG emissions from key assets and products and of how lo...	2,00	4,00	5,00	40,00%
E1-1_08 Explanation of any objective or plans (CapEx, CapEx plans, OpEx) for aligning economic activities (re...	2,00	4,00	5,00	60,00%
E1-1_09 Significant CapEx for coal-related economic activities	2,00	4,00	5,00	
E1-1_10 Significant CapEx for oil-related economic activities	2,00	4,00	5,00	
E1-1_11 Significant CapEx for gas-related economic activities	2,00	4,00	5,00	
E1-1_12 Undertaking is excluded from EU Paris-aligned Benchmarks	2,00	4,00	5,00	
E1-1_13 Explanation of how transition plan is embedded in and aligned with overall business strateg...	2,00	4,00	5,00	
E1-1_14 Transition plan is approved by administrative, management and supervisory bodies	2,00	4,00	5,00	

**Finanzielle Wesentlichkeit**

Finanzielle Wesentlichkeit bezieht sich auf ESG-Faktoren, die die finanzielle Leistung, Bewertung und Investitionsentscheidungen eines Unternehmens beeinflussen können.

- Investorensensitivität** beschreibt, wie stark Investoren auf ESG-bezogene Themen reagieren, was sich auf Aktienkurse, Kapitalzugang und Risikowahrnehmung auswirkt. Unternehmen sollten dies bewerten, indem sie historische Reaktionen von Investoren, ESG-Bewertungen und die Bedenken der Aktionäre analysieren.
- Wahrscheinlichkeit** misst die Wahrscheinlichkeit, dass ein ESG-Risiko eintreten und zu finanziellen Konsequenzen führen wird. Unternehmen müssen dabei vergangene Vorfälle, Branchentrends und regulatorische Entwicklungen berücksichtigen.
- Schweregrad** spiegelt den potenziellen finanziellen Schaden wider, wenn ein Risiko eintritt, einschließlich direkter Kosten wie Strafen und Anwaltsgebühren sowie indirekter Auswirkungen wie Reputationsschäden und betriebliche Störungen. Unternehmen sollten verschiedene Risikoszenarien modellieren, um das Ausmaß finanzieller Verluste abzuschätzen.
- Regulatorische Auswirkungen** bewerten die finanziellen Folgen sich entwickelnder gesetzlicher Anforderungen und Compliance-Verpflichtungen, wobei Faktoren wie Strafen für Nicht-Einhaltung, Berichterstattungskosten und Marktbeschränkungen berücksichtigt werden. Die Überwachung gesetzlicher Änderungen und die Durchführung von Compliance-Lückenanalysen sind entscheidend, um dieses Risiko zu bewerten.

**Integrate ESG into Planning**

Evaluate ESG topics according to the European Sustainability Reporting Standard (ESRS) – specifically E1 Climate Change – in a structured and simple way. Different perspectives can be considered, such as impact materiality and financial materiality. Both perspectives are assessed using quantitative (e.g., risk modeling) and qualitative (e.g., trends, stakeholder pressure) evaluations. This makes the analysis objective and compatible with corporate planning and risk management.

**GOVERNANCE**

**BETTER GOVERNANCE**

Implementing robust company governance practices is essential to our ESG strategy, ensuring accountability, transparency, and ethical decision-making across all levels of the organization.

**Sustainable Investment**

China (m€)	2021	2022	2023	2024
Austria (m€)	2021	2022	2023	2024

**Diversity of the Board - by position**

Year	Chief executive	Junior officer	Senior officer
2024	4	3	3
2023	3	2	2
2022	2	2	1

**Sustainability Report - # of KPIs**

Year	Environmental	Governance	Social
2024	0.5	0.5	0.5
2023	0.5	0.5	0.5
2022	0.5	0.5	0.5
2021	0.5	0.5	0.5

**Achievement ESG-Goals**

Year	Environmental	Governance	Social
2024	2	2	2
2023	2	2	2
2022	2	2	2
2021	2	2	2

**ESG Dashboard**

Make sustainability manageable, comparable, and reportable. Integrate sustainability strategies into corporate performance management, monitor progress, and detect deviations early. This creates a bridge between non-financial goals and traditional KPI management.

**Diversity of the Board - by experience**

Year	<5y experience	>10y experience	5 < <10y experience
2024	22%	33%	44%
2023	29%	29%	43%
2022	17%	50%	33%

# Simple Operational Planning: Cost Center & Investment Planning

**Workflow Planning**

Übersicht Aufgaben Workflow Ankündigungen

Tasks verwalten

Aufgaben: Neue Task hinzufügen, Details später hinzufügen, Bilanz

Taskablauf: Personal (Fällig 13.02.2025), Maßnahmen (Fällig 20.02.2025), Vertrieb (Fällig 28.02.2025), Kostenstellen (Fällig 02.2025), Finanzierung, Bilanzplan, Gewinn- und Verlustrec... (Fällig 07.03.2025)

**Link All Sub-Plans – Visualization**

Track the entire planning process transparently and organize it across teams – from personnel cost planning to planned balance sheets. Establish clear responsibilities and improve data quality – a benefit for all participants in performance management and business departments.

Connect all your sub-plans during operational planning with smartpm on IBM PA. In classic cost center planning with comment functionality, allocations, data adoption from reference periods, variance analysis, and drill-down are available.

**Cost Center Planning**

Gesellschaft: SPH Deutschland | Periode: 2025 | Kostenstelle: Press 300M

Abweichung Budget zu Forecast: (63.924) | Abweichung Personalkosten: 24.531 | Abweichung Forecast zu Ist: 3.025.2K | Abweichung Materialaufwand: 6.702

Ist 2024	Budget 2024	Actuals												Forecast			FC vs IST	Kommentar			
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2025	2025	2025					
66	8. Other operating expenses	3.025.232	0	241.885	242.603	263.334	258.821	239.300	256.666	239.137	262.449	0	0	0	0	0	0	3.089.613	0,00%	0,00%	-
679	Other operating expenses, rents, fees, commissions	723.211	0	52.989	57.412	71.885	57.267	65.259	63.633	52.789	64.680	0	0	0	0	0	0	705.588	0,00%	0,00%	-
679000	rent and utilities - dist.	54.629	0	4.397	1.263	8.545	2.263	3.711	3.961	7.256	2.998	0	0	0	0	0	0	58.247	0,00%	0,00%	-
679100	rent and utilities - site	697.515	0	7.965	2.149	5.954	2.162	8.094	3.135	14.876	7.389	0	0	0	0	0	0	58.302	0,00%	0,00%	-
679300	maintenance buildings / offices dist.	65.729	0	1.614	4.297	8.890	1.484	7.649	6.248	2.116	9.704	0	0	0	0	0	0	62.714	0,00%	0,00%	-
679330	maintenance buildings / offices admin.	77.912	0	6.390	7.201	6.091	2.926	2.888	8.351	1.434	6.433	0	0	0	0	0	0	68.772	0,00%	0,00%	-
679300	maintenance office equipment	96.330	0	2.262	8.642	9.054	2.248	8.271	5.522	8.355	8.511	0	0	0	0	0	0	82.985	0,00%	0,00%	-
679300	operate leasing	57.845	0	3.798	7.260	6.626	6.650	3.633	1.650	8.653	7.143	0	0	0	0	0	0	67.144	0,00%	0,00%	-
671100	operate leasing cars & vehicles	65.345	0	3.365	9.789	5.709	3.333	8.985	8.155	8.055	2.014	0	0	0	0	0	0	68.078	0,00%	0,00%	-
671900	Leasing IC	65.471	0	4.037	2.478	4.214	2.207	4.562	1.262	1.447	3.491	0	0	0	0	0	0	48.345	0,00%	0,00%	-
671980	leaser fees	57.413	0	4.244	7.267	6.814	3.570	3.716	7.547	4.027	2.892	0	0	0	0	0	0	62.453	0,00%	0,00%	-
672900	leaser fees IC	82.626	0	6.167	4.315	7.640	3.726	4.080	6.673	2.458	3.963	0	0	0	0	0	0	63.825	0,00%	0,00%	-
674000	leased-own employment	56.916	0	4.824	1.851	1.118	5.886	6.959	6.439	6.418	9.468	0	0	0	0	0	0	64.423	0,00%	0,00%	-
675	bank charges/commissions	44.994	0	9.844	2.783	9.223	4.398	5.352	3.965	7.892	3.420	0	0	0	0	0	0	68.238	0,00%	0,00%	-
675000	bank checks and commission fees	44.994	0	9.844	2.783	9.223	4.398	5.352	3.965	7.892	3.420	0	0	0	0	0	0	68.238	0,00%	0,00%	-
677	audit fees, consultant expenses, legal protection	315.690	0	38.549	55.589	39.247	35.395	40.664	41.682	30.771	42.519	0	0	0	0	0	0	488.994	0,00%	0,00%	-
676000	sales & agency commission	63.479	0	4.530	8.331	1.770	2.160	5.549	5.776	2.321	5.014	0	0	0	0	0	0	59.799	0,00%	0,00%	-
677000	audit fees	61.128	0	3.991	8.089	6.057	4.257	8.034	9.025	2.651	5.749	0	0	0	0	0	0	68.133	0,00%	0,00%	-
677100	consulting expenses - taxation	97.461	0	3.566	5.975	5.352	2.106	4.833	2.846	1.333	3.499	0	0	0	0	0	0	102.235	0,00%	0,00%	-
677300	consulting exp. for legal protection	88.922	0	9.426	9.523	9.681	6.311	3.853	9.108	9.640	6.669	0	0	0	0	0	0	98.011	0,00%	0,00%	-
677500	other consulting services	80.316	0	4.790	6.728	1.549	9.672	9.204	3.484	4.322	9.669	0	0	0	0	0	0	85.135	0,00%	0,00%	-
677900	other consulting services IC	41.373	0	1.874	7.876	4.872	4.366	6.426	6.622	6.642	1.918	0	0	0	0	0	0	48.215	0,00%	0,00%	-
679000	expenses for Management or Supervisory Board	72.161	0	3.352	9.167	8.666	6.329	2.405	5.221	8.186	5.221	0	0	0	0	0	0	80.347	0,00%	0,00%	-

**Efficient Cost Center Planning**

Compare, comment, analyze: actuals, budget, and forecast values can be directly compared, including automated variance analysis. Prior year values and intelligent pre-filling significantly reduce planning effort and response time. The result is a reliable decision basis for cost-conscious management.

smartpm Investment and Action Planning in IBM Planning Analytics enables structured recording, budgeting, and control of complex infrastructure projects.

## Project Record

I.02143.S.006 NSP ern. Stadt, Schultesche Heide

**Maßnahme:** I.02143.S.006 NSP ern. Stadt, Schultesche Heide

**V Stammdaten**

Bezeichnung	NSP ern. Stadt, Schultesche Heide		
Kostenstelle	94914602	Kategorie	BI
Sparte	Strom	Blattposition	BI914602.210S
Techn. Notwendig	Nein	Status	FREI
Projektleiter	P5358	Projektleiter Stv.	P1284
Projektstart	22.11.2024	Projektende	31.03.2027

**V Maßnahmenbeschreibung**

**Beschreibung**

Das Projekt „Smart Grid 2025+“ umfasst die Einführung eines digitalen Netzmanagement-Systems zur Optimierung des Stromnetzes. Ziel ist es, durch den Einsatz moderner Sensortechnik, KI-gestützter Analysen und automatisierter Steuerungssysteme Netzverluste zu reduzieren, die Netzstabilität zu erhöhen und die Integration erneuerbarer Energien zu verbessern. Das neue System ermöglicht:

- Echtzeit-Datenerfassung und -auswertung zur besseren Steuerung der Netzlaut
- Automatische Lastverlagerung zur Vermeidung von Engpässen und Netzüberlastungen
- Schnellere Fehlererkennung und -behebung durch intelligente Monitoring-Systeme
- Integration von Smart Meter-Daten zur präzisen Verbrauchssteuerung

**Umfang und Ziele der Maßnahme**

Implementierung eines zentralen Smart-Grid-Steuerungssystems

Reduzierung der Netzverluste um 8–12 % durch gezieltes Netzmanagement

Verbesserung der Netzstabilität durch KI-gestützte Lastprognosen

Automatisierte Lastverteilung zur Effizienzsteigerung um 5–10 % Erhöhung der Einspeisekapazität für erneuerbare Energien um 15 %

**KPIs für die Erfolgsmessung**

Netzverluste (%): Ausgangswert: 5,2 % Zielwert: ≤ 4,7 % nach Implementierung

Anzahl automatisierter Netzregelungen pro Monat: Ausgangswert: 200 Zielwert: > 500 nach vollständiger Implementierung

Netzausfallzeiten (SAIDI in Minuten pro Jahr): Ausgangswert: 15 Min./Jahr Zielwert: ≤ 10 Min./Jahr

Einspeisekapazität für erneuerbare Energien (MW): Ausgangswert: 1.000 MW Zielwert: ...

**Voraussetzungen für die Erfüllung der Maßnahme**

IT-Schnittstellen zu bestehenden Netzleitsystemen müssen entwickelt und getestet werden

Netzsensoren und intelligente Steuerungstechnik müssen installiert werden

Regulatorische Anpassungen zur Nutzung von KI-gestütztem Netzmanagement

Schulung der Mitarbeiter im Umgang mit dem neuen System

Zusammenarbeit mit erneuerbaren Energieanbietern zur Netzintegration

**Positive Effekte auf andere Geschäftsfelder**

Netzbetrieb: Geringere Betriebskosten durch effizienteren Netzbetrieb

Kundensegment: Einführung dynamischer Stromtarife für Endverbraucher möglich

E-Mobilität: Optimierung der Netzkapazitäten für Ladeinfrastruktur

Energiehandel: Präzisere Lastprognosen verbessern die Marktteilnahme

Nachhaltigkeit: Stärkere Integration erneuerbarer Energien unterstützt Klimaziele

**Meilensteine**

Abschluss der Software- und Systemarchitektur

Erste Testphase mit Pilotregion erfolgreich durchgeführt

Implementierung von KI-Algorithmen für Netzprognosen abgeschlossen

Automatisierte Laststeuerung erfolgreich in Betrieb genommen

Regulatorische Genehmigungen und Abnahmen erhalten

Schulungsprogramme für Netztechniker abgeschlossen

Offizielle Inbetriebnahme des Smart-Grid-Systems im gesamten Netzgebiet

**Ressourcen benötigte für die Umsetzung**

IT-Infrastruktur & Software: 5,5 Mio. €

Sensorik & Hardware für Netzüberwachung: 3 Mio. €

Personal & Schulungen: 2 Mio. €

Projektmanagement & externe Berater: 1,5 Mio. €

Gesamtkosten: 12 Mio. €

### Investment and Action Planning

Using the example “Smart Grid 2025+”, this demonstrates how responsible parties can gain a clear overview of costs, timelines, resource needs, and goal achievement.

## Allocations Definition

Periode: 2024
Umlage: Umlage 01
Version: Budget

<b>Bezeichnung:</b> IT Kosten Umlage	<b>Beschreibung:</b> Die IT-Kostenumlage verteilt zentrale IT-Aufwendungen wie Lizenzen, Hardware, Support und Infrastruktur verursachungsgerecht auf die nutzenden Organisationseinheiten. Die Verteilung erfolgt anhand definierter Schlüssel, z. B. Anzahl Arbeitsplätze oder Lizenznutzung.	<b>Übersicht zu verteilten Werten</b>																																																																														
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### Efficiently Manage Allocations – Simple and Transparent

In the smartpm solution, allocations are fully integrated, audit-proof, and flexibly configurable. The focus here is on defining an IT cost allocation, where central IT expenses (such as licenses, hardware, support) are fairly distributed to cost centers. Allocation is rule-based using drivers like number of workstations, licenses, or users – and always traceable via the IBM interface.

In every smartpm planning solution, it's possible to drill down to the document level of the underlying transactional systems.

**Direct Access to All Details from SAP**

Displaying document line items from SAP S/4HANA provides all relevant metadata for audit-proof documentation, transparent service charging, and sound cost management – far beyond simple rebooking.

**Every Figure Traceable – Down to the Booking Level**

Individual records contain account data, amounts, and quantities – e.g., for investments relevant for consolidation.

The result: a clear, verifiable representation of cash and asset flows – for accounting, investment performance management, and group reporting.

## Top-Level Customer Service

### Premium Support with smartpm Service Level Agreements (SLA)

Looking for reliable, competent, English-speaking support with fast, fixed response times from dedicated contacts? We guarantee that with smartpm SLAs – Service Level Agreements.

<https://smartpm.solutions/service-level-agreement>

# Integrated Operational Planning: HR and Project Planning

**Personal Planning** Master Data

Measure: Total Costs | Version: Actuals... | Cost Center: Dummy Kostenstellen | Legal Entity: Stadtwerke Holding G

Total Costs: **331.5K**  
Total Costs PY: **286.0K**

Monthly Overview: Actuals VJ (green), Budget (black)

Employees	2025-01	2025-02	2025-03	2025-04	2025-05	2025-06	2025-07	2025-08	2025-09	2025-10	2025-11	2025-12
Ocampo Uria, Adriana	4.500	4.500	4.500	4.500								
Einstein, Albert	5.000	5.000	5.000	5.000								
Behrensmeier, Anna	4.500	0	0	0								
Pascal, Blaise	4.000	4.000	4.000	4.000								
Herschel, Caroline	4.500	4.500	4.500	4.500								
Payne-Gaposchkin, Cecilia	8.000	8.000	8.000	8.000								
Wu, Chien-Shiung	0	0	0	0								
Hodgkin, Dorothy	0	0	0	0								
Halley, Edmond	0	0	0	0								
Powell Hubble, Edwin	0	0	0	0								

**Integrated HR Planning**

The smartpm HR planning tool is a powerful management solution for detailed planning, monitoring, and analysis of personnel costs – both in aggregate and at the individual and cost center level. This makes HR planning not only more transparent but also strategically controllable.

As clear as HR (cost) planning is, so is project planning in smartpm and IBM Planning Analytics. While the focus is clearly on project and program performance management, elements of project management can also be easily integrated. For example, milestone variance analyses and project briefs have proven highly useful in practice.

Parent	Kalkulation	Summe COR	Kalk Budget inkl COR	Verhandelter Zielwert	Verhandelter Zielwert inkl COR	IST Kosten bezahlt	IST Bestellungen	PLAN Bestellungen	Summe IST+FC	Abw IST+FC Budget	Abw IS Zielwert
Erlöse abzgl. Skonto	85,854,159	1,424,662	87,278,820	30,054,159	31,478,820	-724	0	0	48,028,820	-39,250,000	16
Erlöse	85,854,159	1,424,662	87,278,820	30,054,159	31,478,820	-724	0	0	48,028,820	0	
Software	49,590,210	1,103,482	50,693,694	14,882,228	15,985,709	-11,059,642	14,234,458	4,298,273	19,260,372	-31,433,322	
IT Services	44,676,842	474,464	45,151,306	15,251,101	15,725,565	-10,044,825	14,507,421	1,652,268	16,898,624	-28,252,682	
Fremdleistung	15,052,240	98,598	15,150,838	6,342,800	6,441,398	-548,184	5,776,822	1,260,778	7,747,180	-7,403,658	
Sonstige Materialeinzelkosten	14,528,448	55,538	14,583,986	3,591,339	3,646,878	-1,224,459	1,840,216	1,140,162	3,238,946	-11,345,039	
MuS	551,571	5,134	556,706	0	5,134	0	0	0	0	-556,706	
Sonstige Materialeinzelkosten (Rest)	0	0	0	2,414	2,414	-6,972	6,812	0	6,812	6,812	
Skonto, Kursdiff	0	0	0	90	90	-578	0	0	0	0	
Materialeinzelkosten	64,045,617	961,051	65,006,668	20,659,405	21,620,456	-11,631,186	18,873,593	4,229,950	24,368,045	-40,638,624	
Sonstige Sondereinzelkosten	0	0	0	0	0	-9,268	28	0	28	28	
Sondereinzelkosten	0	0	0	452	452	-9,696	466	0	466	466	
DB 1	21,808,541	463,611	22,272,152	9,394,302	9,857,913	11,640,158	0	0	23,660,310	1,388,157	
Konzeptionsstunden	0	0	0	1,648,956	1,648,956	-4,826,758	-4,826,758	9,789,056	4,962,298	4,962,298	
Projektstunden	12,311,315	361,723	12,673,038	4,813,438	5,175,161	-6,513,184	-6,513,184	13,328,660	6,815,478	-5,857,558	
Stunden	52,678,344	767,149	53,445,493	17,481,447	18,248,596	-31,318,636	-31,318,636	41,585,852	10,267,216	-43,178,277	
DB 2	15,652,885	282,749	15,935,634	6,163,104	6,445,853						
MGK	3,175,990	41,430	3,217,420	1,213,929	1,255,359						

Deckungsbeitrag 3 der Kalkulation

**26.000 %**

Deckungsbeitrag 3 des Zielwertes inkl COR

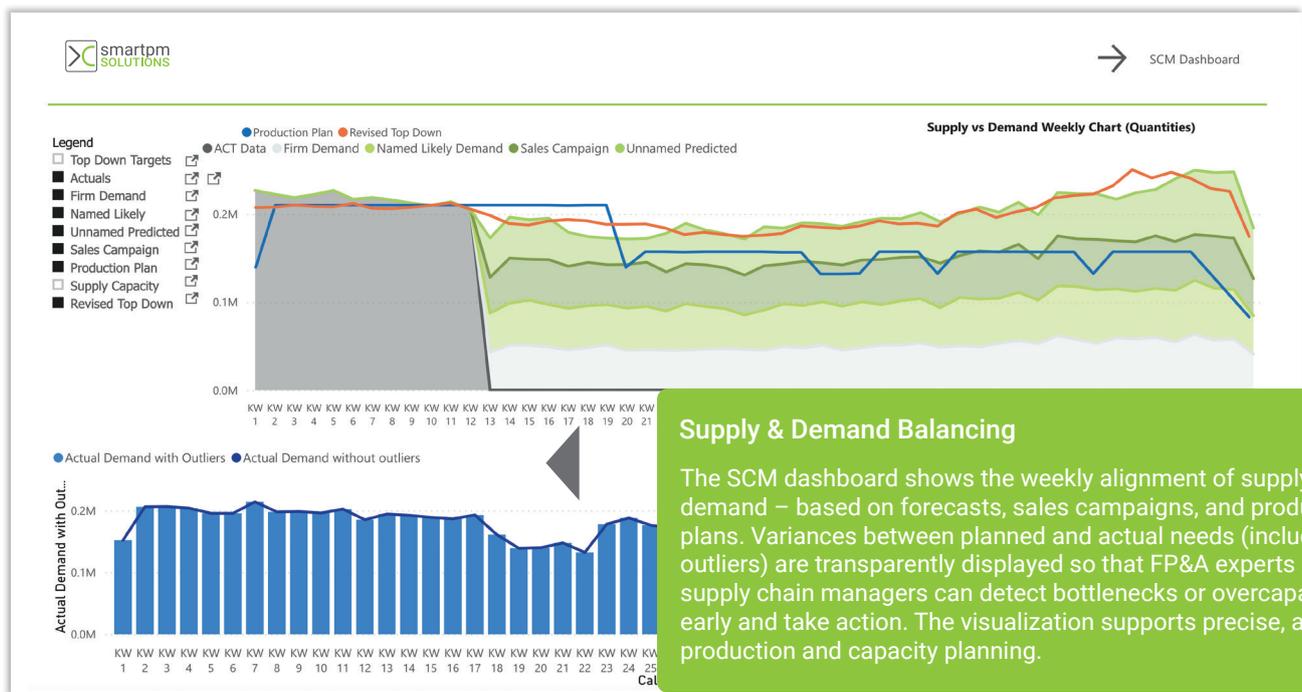
**36%**

**Make Informed Decisions at the Project Level**

The commitment report provides transparency on budgets, risks, and economic relevance of individual projects. It enables informed evaluations, targeted adjustments, and secure communication with stakeholders – visually, integrated, and data-driven.

## Align Supply and Demand with Data

Integrated control of procurement and S&OP processes is highly beneficial for companies. The following dashboard shows how demand and supply can be aligned systemically. Various forecast scenarios are matched with production capabilities and top-down targets – for reliable capacity and production volume planning.



## Benefits of smartpm Planning in IBM PA at a Glance:

- ▶ Seamless integration of all sub- and source systems
- ▶ Powerful top-down and bottom-up planning
- ▶ Efficient sales and cost center planning
- ▶ Clear initiatives and measures tracking
- ▶ Integrated sustainability reporting and management
- ▶ Automated, standardized reporting
- ▶ Integrated, predefined KPIs
- ▶ Value driver-based planning models
- ▶ Seamless and meaningful AI integration with watsonx
- ▶ Risk and opportunity management
- ▶ Rolling forecasts, in-system commenting
- ▶ Scenario and what-if analyses for better decisions
- ▶ Intuitive usability and collaboration: e.g., via Power BI



# Automatically Link P&L, Balance Sheet, and Cash Flow – For Greater Transparency and Better Decisions

**Finance Dashboard**

**Profit and Loss**

	Actuals 2024	Total Budget 2025	Adjustment 2025	Forecast 2025	% Change to PY Dev BUD FC abs 2025	2025
Revenue excluding Electricity/Natural Gas Tax	103,867,292	182,923,288	0	152,752,424	-32.50 %	0
Revenue	103,797,471	191,494,662	0	152,659,329	-29.33 %	0
Subtotal Other Services	32,735,781	6,422,135	0	49,007,210	-83.31 %	0
Revenue from Electricity Supply	2,658,023	58,019,251	0	3,763,607	1287.49 %	0
Revenue from Gas Supply	642,353	43,731,022	0	856,471	123294.51 %	0
Revenue from Water Supply	22,720,397	17,775,928	0	32,164,046	-39.63 %	0
Revenue from Heat Supply	44,125,228	58,940,995	0	65,674,463	-70.36 %	0
Revenue from Other Services	727,619	6,604,613	0	970,105	343809.27 %	0
Revenue from Pools	111,714	278	0	148,952	0.00 %	0
Reversal of Received Grants	55,857	139	0	74,476	0.00 %	0
Electricity Tax	41,893	-6,478,261	0	55,857	0.00 %	0
Natural Gas Tax	27,928	-2,092,813	0	37,238	0.00 %	0
Change in Inventories of Unfinished Services	1,662	54	0	2,215	0.00 %	0
Other Capitalized Own Work	94,705	33,659	0	142,857	-66.34 %	0
Subtotal Other Operating Income	1,370,200	1,196,042	0	2,655,566	-69.20 %	0
Total Material Expenses	-53,538,169	-102,614,881	0	-73,896,959	-42.10 %	-15,153
Expenses for Raw, Auxiliary, and Operating Materials and Purchased Goods	-40,354,398	-101,218,772	0	-55,722,504	-28.83 %	-843
Energy, Fuel, and Water Purchase	-39,266,026	-99,110,835	0	-54,220,771	-29.23 %	0
Other Expenses for Raw, Auxiliary, and Operating Materials and Purchased Goods	-1,088,372	-2,107,936	0	-1,501,733	-3.35 %	-843
Expenses for Purchased Services	-13,183,771	-1,396,112	0	-18,174,455	-96.01 %	-14,309
Material Costs from Internal Cost Allocation	0	3	0	0	0.00 %	0
Personnel Expenses	-15,208,162	-5,323,623	0	-22,681,303	-75.91 %	0
Depreciation	-99,801	-2,673,023	0	-14,728,175	-75.24 %	0
Total Other Operating Expenses and Concession Fees	-17,725,505	64,857,847	100,000,000	-24,223,094	-226.55 %	63,610,008
Concession Fee	-5,750,113	99,602,156	100,000,000	-7,100,000	-1801.12 %	100,000,000
Other Operating Expenses	-11,975,392	-35,544,309	0	-17,123,094	-22.78 %	-36,389,992
Other Operating Expenses from Fixed-Price SLAs	-1,068,977	228,220	0	-1,534,417	-81.23 %	0
Services from Affiliated Companies	-3,433,608	-26,148,728	0	-4,911,966	-20.39 %	-26,600,329
Services from Third Parties	-764,638	-592,848	0	-1,096,405	-33.44 %	-897,860
Rent and Leasing	-946,025	-1,134,835	0	-1,333,227	0.04 %	-1,183,211
Levies, Fees, Insurance, and Membership Contributions	-1,400,109	0	0	0	0.00 %	0
Advertising and Publications	-2,335,251	0	0	0	0.00 %	0
Travel and Seminars	-404,712	0	0	0	0.00 %	0
Audits, Consulting, Expert Opinions, Court and Legal Costs	-835,981	0	0	0	0.00 %	0
Donations, Voluntary Contributions, Gifts, and Hospitality	-108,349	0	0	0	0.00 %	0
Credit Security and Payment Transactions	-1,315	0	0	0	0.00 %	0
Depreciation on Receivables and Fees	-29,904	0	0	0	0.00 %	0
Other Expenses	-646,523	0	0	0	0.00 %	0
Other Operating Expenses from Internal Cost Allocation	0	0	0	0	0.00 %	0
Income from Profit Transfer Agreements	0	0	0	0	0.00 %	0
Expenses from Loss Absorption	0	0	0	0	0.00 %	0
Income from Investments	4,684,294	0	0	0	0.00 %	0
Income from Other Securities and Loans from Financial Assets	219	0	0	0	0.00 %	0

## Fully Integrated Corporate Planning

The integrated model connects P&L, balance sheet, and cash flow. Changes in results automatically affect liquidity and asset position – immediately visible and traceable. This provides full transparency of financial interdependencies and a sound basis for decisions – for example, regarding investments, distributions, or external financing.

## Balance Sheet

	Actuals 2024	Budget 2025	Forecast 2025	Dev BUD FC % 2025	Dev BUD FC abs 2025	Comment 2025
Balance Sheet Items	0.00	0.00	0.00	-4.76 %	0	-
Assets	42,871,688.47	42,871,688.47	45,015,272.89	-4.76 %	-2,143,584	-
A. Fixed Assets	41,435,843.99	41,435,843.99	43,507,636.19	-4.76 %	-2,071,792	-
I. Intangible Assets	-2,289.20	-2,289.20	-2,403.66	-4.76 %	114	-
II. Tangible Assets	41,268,490.33	41,268,490.33	43,331,914.85	-4.76 %	-2,063,425	-
III. Financial Assets	169,642.86	169,642.86	178,125.00	-4.76 %	-8,482	-
B. Current Assets	1,406,659.60	1,406,659.60	1,476,992.58	-4.76 %	-70,333	-
I. Inventories	0.00	0.00	0.00	0.00 %	0	-
II. Receivables and Other Assets	495,900.14	495,900.14	520,695.14	-4.76 %	-24,795	-
III. Other Securities	0.00	0.00	0.00	0.00 %	0	-
IV. Cash and Bank Balances	910,759.46	910,759.46	956,297.44	-4.76 %	-45,538	-
C. Prepaid Expenses	29,184.88	29,184.88	30,644.12	-4.76 %	-1,459	-
Liabilities	-42,871,688.47	-42,871,688.47	-45,015,272.89	-4.76 %	2,143,584	-
A. Equity	-32,427,269.25	-32,427,269.25	-34,048,632.71	-4.76 %	1,621,363	-
I. Capital Contributions	-142,857.14	-142,857.14	-150,000.00	-4.76 %	7,143	-
II. Other Limited Partner Contributions	-31,390,864.23	-31,390,864.23	-32,960,407.44	-4.76 %	1,569,543	-
III. Reserves	-811,208.71	-811,208.71	-851,769.15	-4.76 %	40,560	-
IV. Retained Earnings / Losses	-82,339.17	-76,572,618.57	-86,456.13	88468.18 %	-76,486,162	-
B. Adjustment Item for Capitalized Own SI	-3,571.43	-3,571.43	-3,750.00	-4.76 %	179	-
C. Special Item for Investment Grants	-2,854,490.16	-2,854,490.16	-2,997,214.67	-4.76 %	142,725	-

## Cash Flow Statement

	Actuals 2024	Budget 2025	Forecast 2025	Dev BUD FC % 2025	Dev BUD FC Abs 2025	Comment 2025
Cash and Cash Equivalents at the End of the Period	865,765	857,108	872,509	-1.77 %	-15,401	0
Change in Cash and Cash Equivalents	-44,994	-44,544	-56,466	-21.11 %	11,922	0
Cash Flow from Operating Activities	1,298,870	1,285,881	1,314,275	-2.16 %	-28,394	0
Net income for the period	1,298,870	1,285,881	1,314,275	-2.16 %	-28,394	0
Depreciation on fixed assets	1,299,924	1,286,925	7,864,534	-83.64 %	-6,577,610	0
+/- Increase / decrease in provisions	0	0	0	0.00 %	0	0
+/- Other non-cash expenses / income	-91,181	-90,269	-551,645	-83.64 %	461,376	0
+/- Increase / decrease in inventories, trade receivable	-43,231	-42,799	-261,550	-83.64 %	218,751	0
+/- Increase / decrease in trade payables and other lia	3,782	76,490,279	-6,521,000	-1272.98 %	6,524,744	0
+/- Interest income / interest expenses	129,576	128,280	783,936	-83.64 %	-655,655	0
+/- Income tax expenses / income tax payments	0	0	0	0.00 %	0	0
Cash Flow from Investing Activities	-7,222,000	-7,149,780	-7,366,440	-2.94 %	216,660	0
Payments for investments in intangible fixed assets	0	0	0	0.00 %	0	0
Payments for investments in tangible fixed assets	-7,250,293	-7,177,790	-7,395,299	-2.94 %	217,509	0

## All Advantages of Integrated Planning from smartpm in IBM Planning Analytics

The integration of proven smartpm performance management solutions into IBM Planning Analytics (formerly TM1) enables high-performance planning at the highest professional level. This fully integrated system for planning, analysis, forecasting, reporting, and consolidation allows CFOs and controllers agile and sound corporate management based on market-leading technology.

The scalable IBM PA platform offers cutting-edge functions like multi-dimensional cube models, sandboxing, predictive forecasting, and intuitive workspace dashboards.

### What Makes smartpm on IBM PA Unique?



Proven, standardized, market-leading technology base with continuous updates

Fully automated IBM integration and security – standardized and automated data consolidation – single point of truth

Maximum data transparency and reliability, real-time results

Work in an intuitive user interface, accessible anywhere – with Power BI visuals writing directly into IBM PA – even via tablet and smartphone

Visualize plans and forecasts directly in IBM PA (PAW) – smartpm provides ready-to-use templates and visuals

smartpm’s integrated planning module includes pre-built, customizable business content

Standardized and automated reports and report distributors, accessible anytime and anywhere, with flexible role concepts

Agile and reliable decision-making: simulate decisions – impact analyses on P&L, balance sheet, and cash flow

One system for planning, consolidation, ad-hoc analysis, budgeting, reporting, and forecasting – including artificial intelligence

### Digitization in performance management



## 7 Good Reasons to Choose smartpm

Why we are the right partner for your business!



A single point of truth: seamless and automated integration of source systems



Flexible, Excel-like performance management technology combined with business content



Integrated financial planning, analysis, budgeting, forecasting, and reporting from a single source



User-friendly, innovative solutions with artificial intelligence



smartpm solutions are available for: IBM Planning Analytics, MS Power BI, Jedox, and SAP SAC



Competent and experienced team with a performance management background; 4.9/5 project rating



Your reliable partner for digitalizing performance management before, during, and after the project

You might also be interested in...

Everything worth knowing about smart planning in IBM PA is available online:



<https://smartpm.solutions/ibm>

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Expert talk with our specialists

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