--Using XML method

;With FormSplitXML

AS

(

SELECT Id, RU, Production,

CONVERT(XML,'<r><n>'

+ REPLACE(Value,',', '</n><n>') + '</n></r>') AS X

FROM #PhaseTable

)

SELECT \* INTO ##FormSplitXML FROM FormSplitXML

--Using XML method - Dynamic shredding

SELECT Id, RU,Production,

i.value('local-name(.)','varchar(100)') ColumnName,

i.value('.','varchar(100)') ColumnValue

INTO ##temp

FROM ##FormSplitXML Spt

CROSS APPLY Spt.X.nodes('//\*[text()]') x(i)

DECLARE @SQL NVARCHAR(MAX),

@SQLTable NVARCHAR(MAX),

@SQLAggre NVARCHAR(MAX),

@TotalSQL NVARCHAR(MAX),

@i INT,

@MaxCount INT

SELECT @MaxCount = MAX(cnt)

FROM (

SELECT Id

,COUNT(ColumnValue) AS cnt

FROM ##temp

GROUP BY Id

) X;

SET @i = 0;

SET @SQLTable = 'create table #FinalTable (Id INT, RU varchar(5), Production varchar(200) null ';

SET @SQLAggre = 'select RU + '','' + Production ';

WHILE @i < @MaxCount

BEGIN

SET @i = @i + 1;

SET @SQL = COALESCE(@Sql + ', ', '') + 'Value' + cast(@i AS NVARCHAR(10));

SET @SQLTable = COALESCE(@SQLTable + ', ', '') + 'Value' + cast(@i AS NVARCHAR(10)) + ' VARCHAR(20) NULL';

SET @SQLAggre = COALESCE(@SQLAggre + ' +'',''+ ', '') + 'convert(varchar(100),sum(convert(decimal(20,2),Value' + cast(@i AS NVARCHAR(10)) + ')))' ;

END

SET @SQLTable = COALESCE(@SQLTable + ')', '');

SET @SQLAggre = COALESCE(@SQLAggre + ' AS ' + @TName + ' from #FinalTable group by RU,Production', '');

SET @SQL = N';WITH CTE AS (

SELECT Id, RU,Production,ColumnValue, ''Value''

+ CAST(row\_number() OVER (PARTITION BY ID ORDER BY Id DESC) AS Varchar(10)) AS RowNo

FROM ##temp)

INSERT #FinalTable

SELECT \*

FROM CTE

PIVOT (MAX(ColumnValue) FOR RowNo IN (' + @SQL + N')) pvt';

Declare @SQLT NVARCHAR(MAX);

SET @TotalSQL= (@SQLTable +char(10)+ @SQL +char(10) + char(10)+ @SQLAggre );

EXECUTE (@TotalSQL);