WW - Depreciation Run Posted

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Objective and Scope

Objective of this Procedure

This document describes the AFAB transaction to prepare and execute the depreciation run as well as postings to finalize monthly closing procedure in asset accounting.

Scope

This document includes the necessary steps to run properly AFAB transaction for depreciation run used in the current ERP system (PF2&WP2).

Reference Documents

Site Service Excellence- ID Closing Management (Asset closing statement):

GBS-P-DRTR-09-006 ID Closing Management.doc

FI-AA check

GBS-OP-DRTR-09-016 Control of the Integration between FI- GL and FI-AA

Definitions

Abbreviations

PS	Project System (SAP module)
WBS	Work Breakdown Structure of a project in SAP PS
MC	Material Code
AuC **CO**	Asset under Construction SAP module cost accounting

Responsibility

GBS MAC SU: Manage and execution of depreciation runs and will perform the following steps:

- Check error list of depreciation run;
- executes Z1AANNUL (For PF2);
- Check differences between FI and FI-AA.
- Manages repetition and additional depreciation runs.

Procedure

This section describes the necessary steps for monthly and annual depreciation run and its prerequisites. Every asset transaction in the (PF2&WP2) System FI-AA component immediately causes a change of the forecasted depreciation. However, it does not immediately cause an update of the depreciation and value adjustment accounts for the balance sheet and profit and loss statements. The planned depreciation is posted to the general ledger when you run the periodic depreciation posting run. This posting run posts the planned depreciation for each posting level for each individual asset as a lump sum amount.

Prerequisites

Before the depreciation run starts (according to the document related to Assets closing statement), the following steps have to be executed and possible faults have to be corrected:

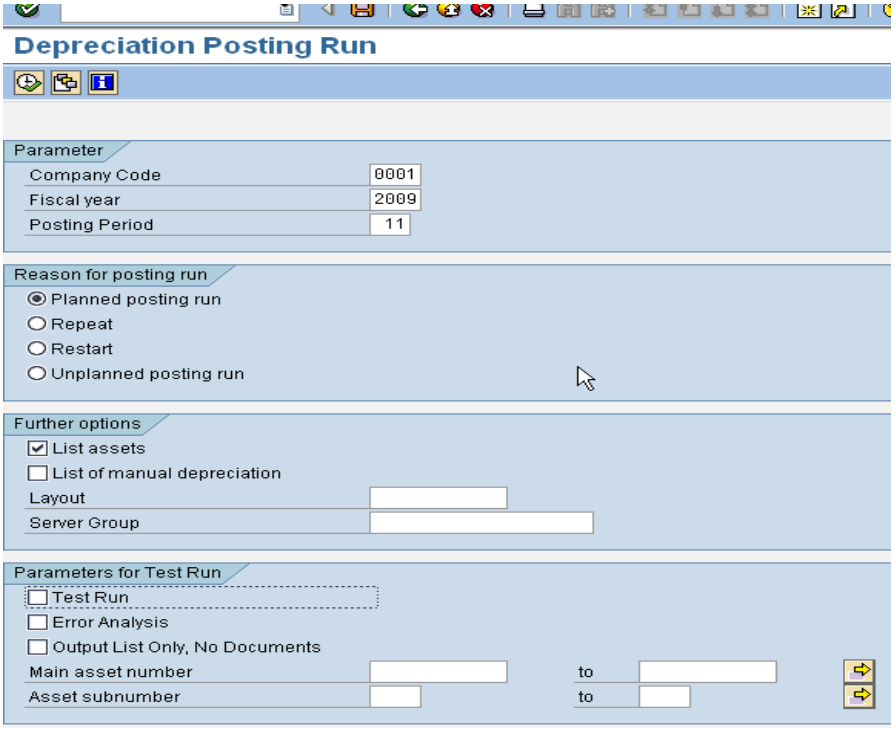
- All WBS elements of investment, demolition, preliminary study cost and start up cost projects have to be settled to asset under construction /completed asset or cost center
- The completeness of WBS element settlement has to be checked by using transaction ZZJP1000 (PF2 system) and ZWFAR577 - Not settled WBS elements (WP2 system)
- The periodic posting – transaction ASKB – has to be executed.
- In some cases, assets are not depreciated straight line with a defined useful lifetime. The depreciation depends on the number of production units. (Manual Depreciations)
- There could be several reasons for unplanned depreciation, e.g. the shutdown of an activity or impairment test.

Procedure AFAB –Depreciation Run for both systems (PF2/WP2)

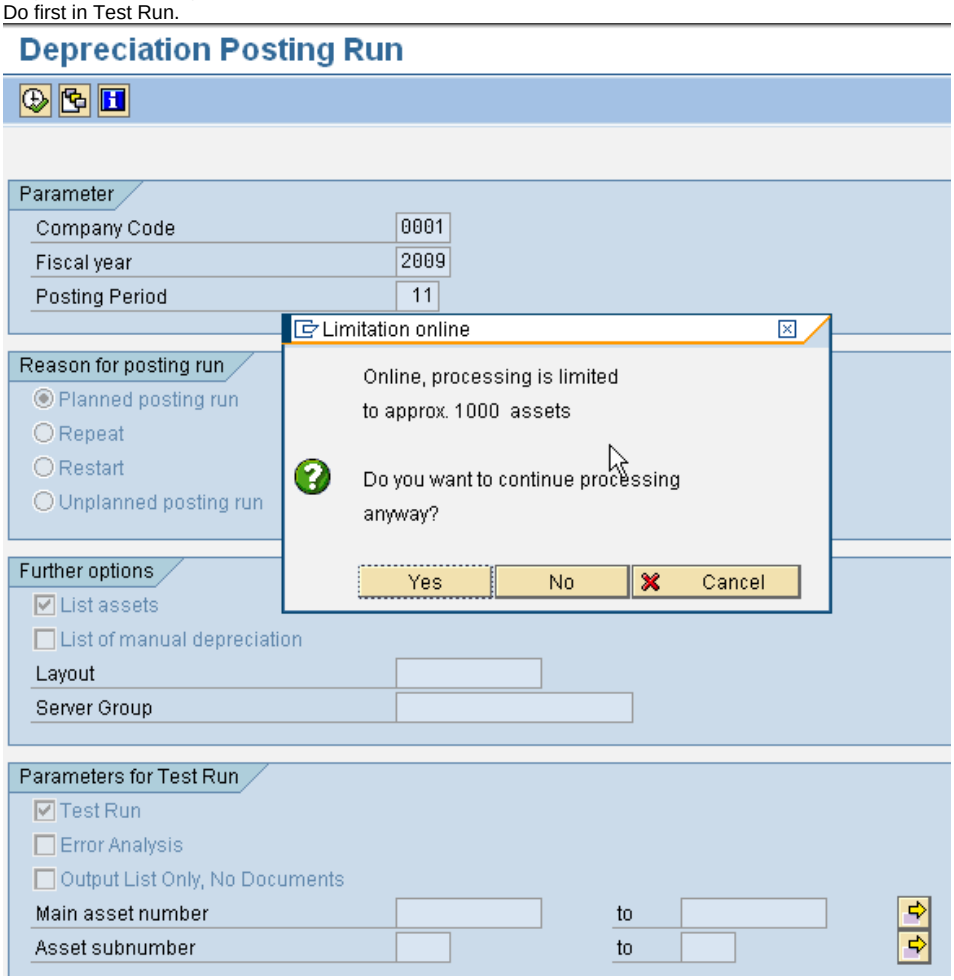
Menu Path

Accounting Financial Accounting Fixed Assets Periodic Processing Depreciation Run Execute

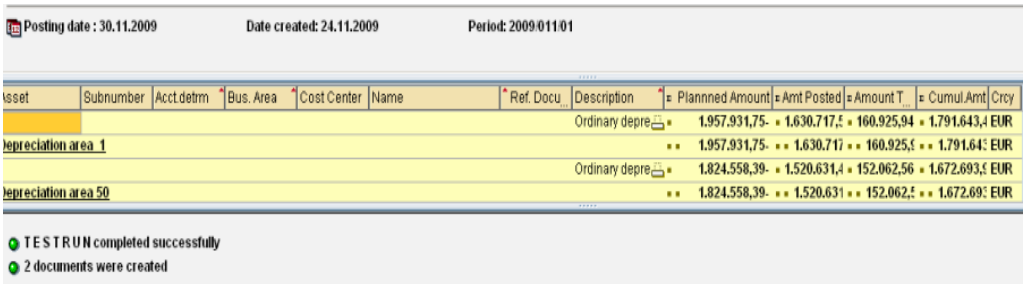
Run AFAB – Depreciation Posting Run Transaction



Data to enter: Company code; Fiscal Year and Posting period
Flag: Planned Posting run
Do first in Test Run.

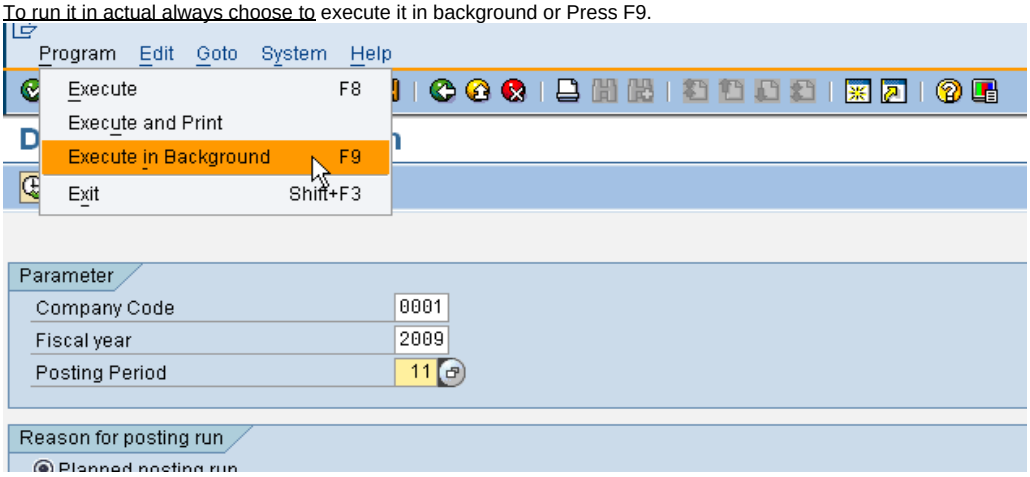


Then look for test run message, search in the bottom for this message.



Test run completed successfully.

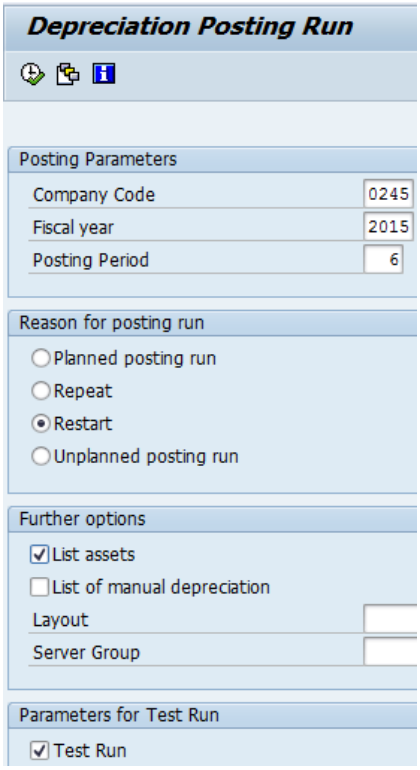
To run it in actual always choose to execute it in background or Press F9.



The depreciation run is normally ran in FCC as part of the monthly closing.
If it has to be ran outside of schedule manager, executing in background above, you will receive a screen with "background print parameters."
Select print from page 1 to 1 then select the green check.
At the next screen, select "immediate" to send the job immediately.
You can check in FS10N to see the posting when the job is completed.

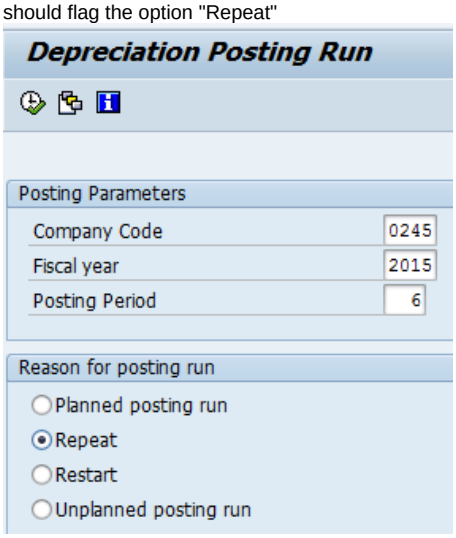
Planned postings run for both systems (PF2/WP2)

Monthly and annual depreciation run are started automatically inside closure according to the established time schedule. The depreciation run generates the postings on accounts and cost centers.
Please refer to documentation link below for AFAB (Planned posting Run):
Once AFAB is processed it will generate the posting.
The generated and processed "Job sessions" in SM37 have to be checked next morning. Call up transaction SM37 and select user name"**" and "insert the Job name "*RAPOST**. If we have in SM37 a "Error " message we need to do a Restart of the AFAB.



Repetition or Unplanned Run for both systems (PF2/WP2)

Normally neither repetition nor unplanned run are necessary. If it is unavoidable, contact the responsible colleagues in the IS department.
Take always into account, that a repetition run could have an impact on other parts of the closing procedure (e.g. cost centers or general ledger).
Whenever we had already run the AFAB and some changes happen we need to repeat it again. Therefore, when we execute manually the AFAB we should flag the option "Repeat"



Manual depreciation

In some cases, assets are not depreciated straight line with a defined useful lifetime. The depreciation depends on the number of production units /degradable volume etc.

Examples are:
Limestone quarries (volume of limestone)
Caverns (volume of salt or brine)
Dumpsites (volume of waste)
Ore Depletion (Tons of ore mined)

In these cases depreciation per unit has to be calculated and multiplied with the annual volume and the following steps are needed:

- The plant gives information of production units to local asset accounting.
- The manual depreciation is calculated outside the system (depreciation per unit multiplied with the annual volume) – the result is the input for manual depreciation.
- The manual depreciation is posted in FI-AA.

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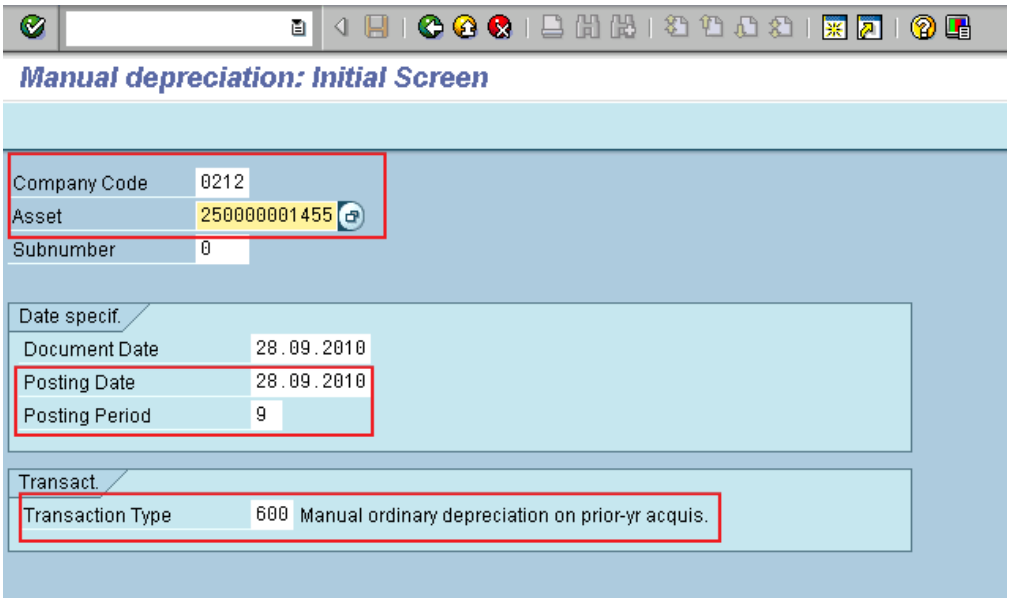
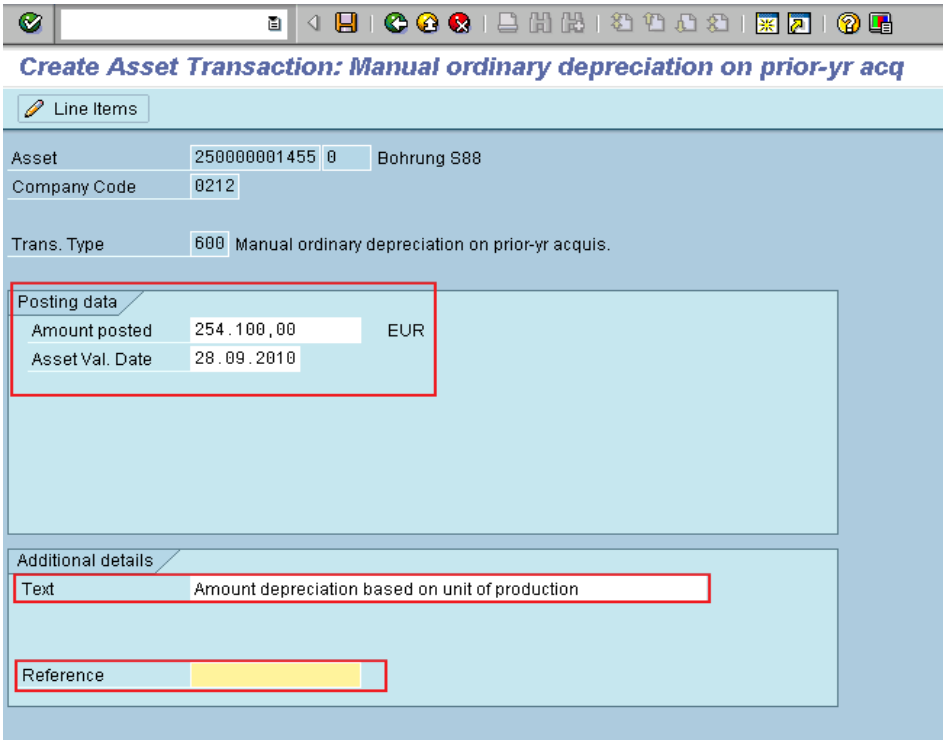
To post manual depreciation, enter in transaction ABMA and make the required entries:

-
  - Company code
  - Asset number
  - Posting date and period
  - Transaction type (normally 600)

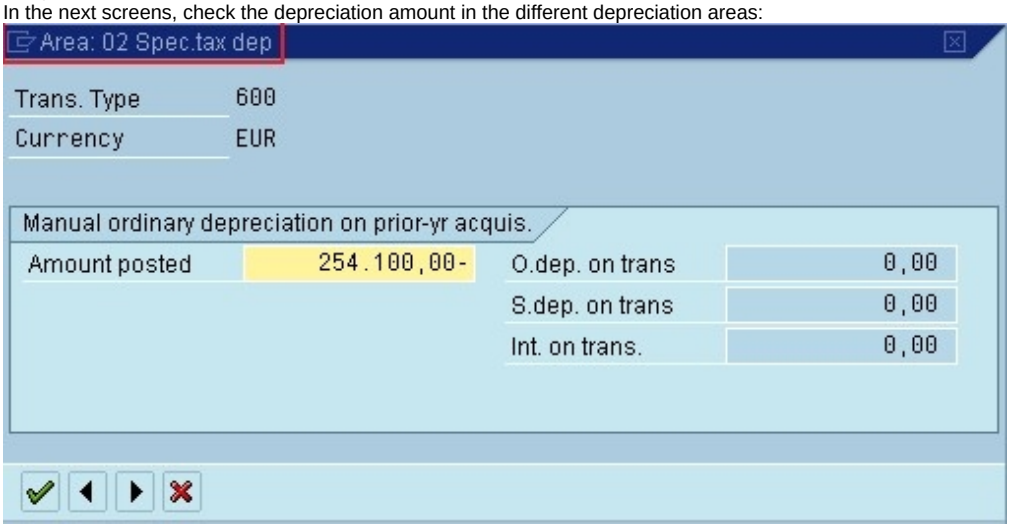


Then, press enter or
In the next screen, make the following entries:
Amount posted
Asset valuation data
Text
Reference (if needed)

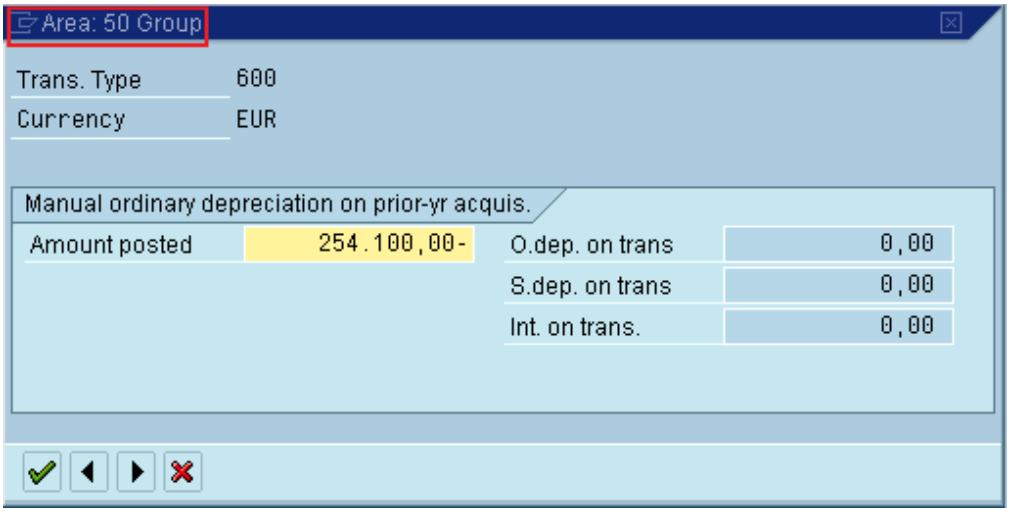


and press "Enter"

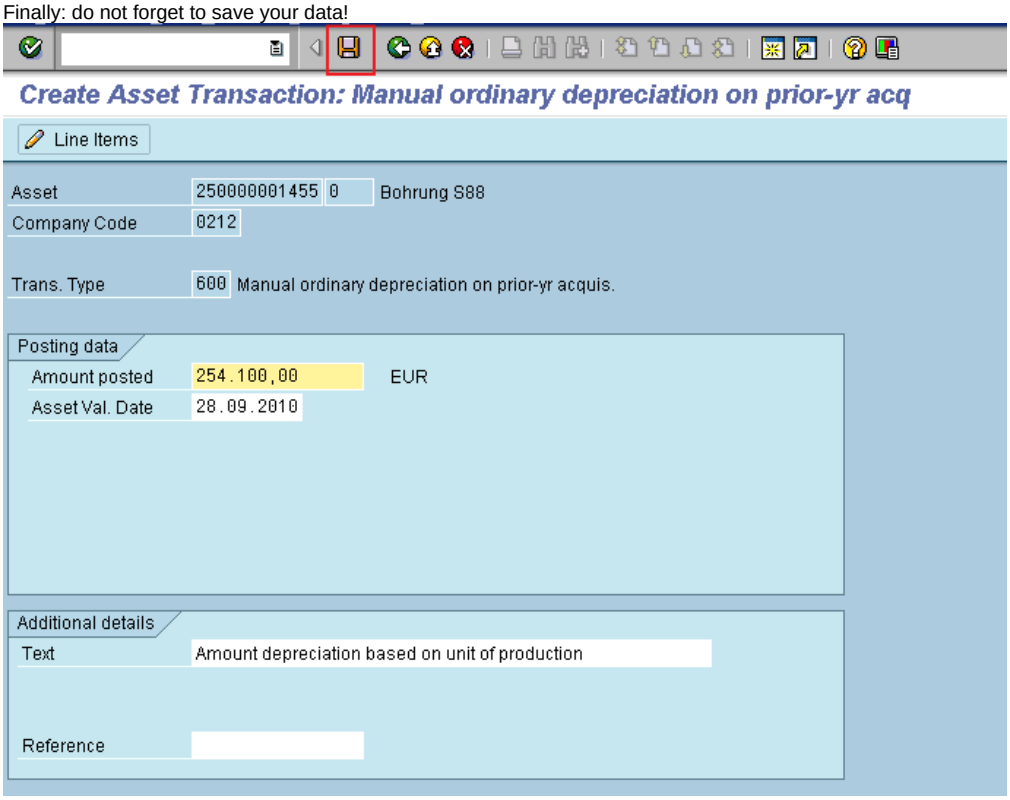
In the next screens, check the depreciation amount in the different depreciation areas:



press "Enter" or



Finally: do not forget to save your data!



The amount of 254.100,00 € will be part of the next depreciation run.

Unplanned depreciation

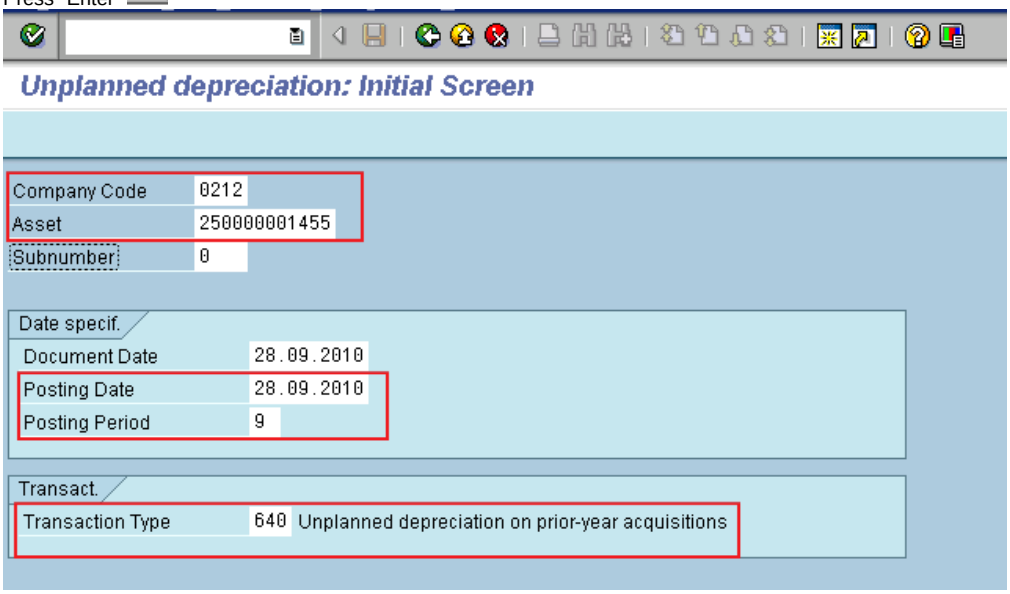
There could be several reasons for unplanned depreciation, e.g. the shutdown of an activity or impairment tests (see reference documents).
In these cases, the following steps are needed:

- The plant, marketing department, management etc. gives information of shut down/result of impairment test to local asset accounting.
- The unplanned depreciation is calculated outside the system.
- The unplanned depreciation is posted in FI-AA.

To post unplanned depreciation, enter in transaction ABAA and make the required entries:

-
  - Company code
  - Asset number
  - Posting date and period
  - Transaction type **(important: 640)**

Press "Enter"



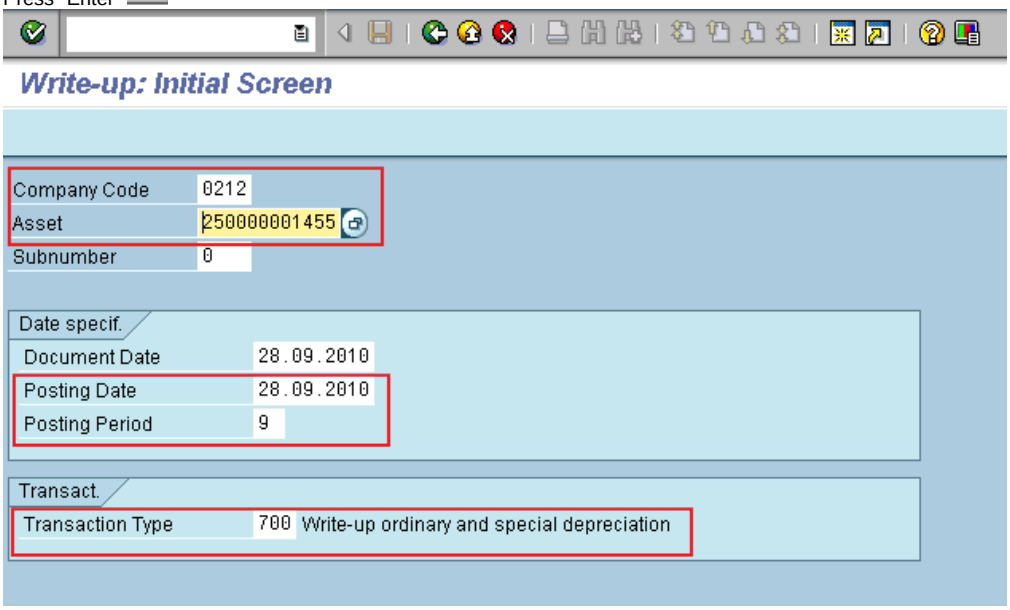
The further steps are identical with above described manual depreciation.

Write-up

To reverse unplanned or manual depreciation, call up transaction "ABZU".
Make the required entries:

-
  - Company code
  - Asset number
  - Posting date and period
  - Transaction type (700)

Press "Enter"

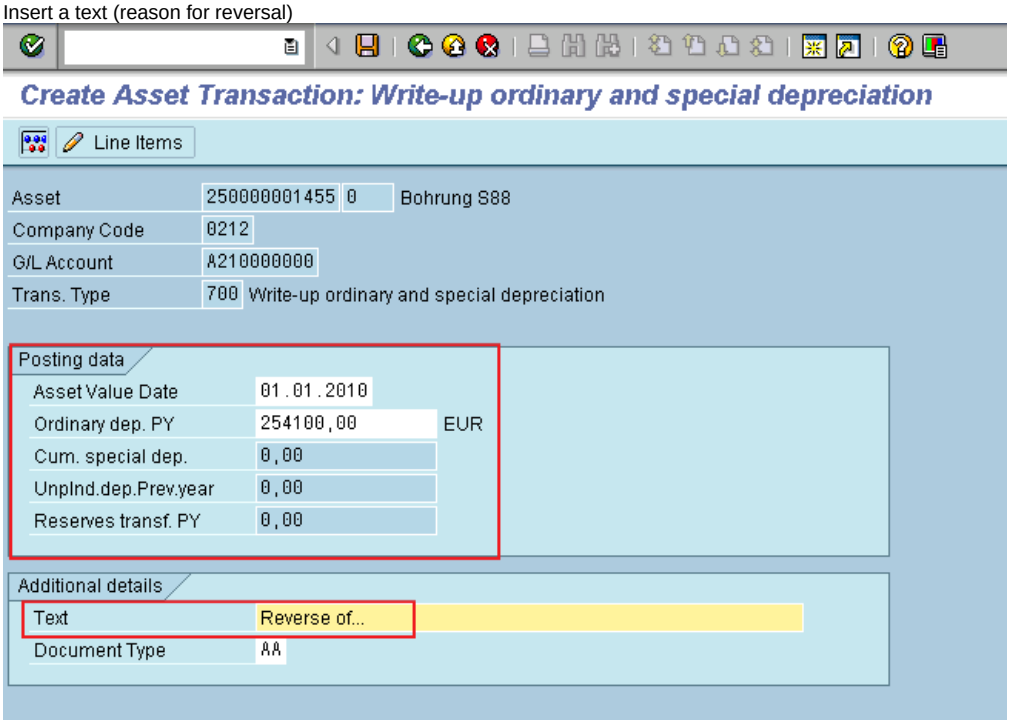


Then, press enter or
Insert the asset valuation date;
Choose, what type of depreciation has to be reversed:

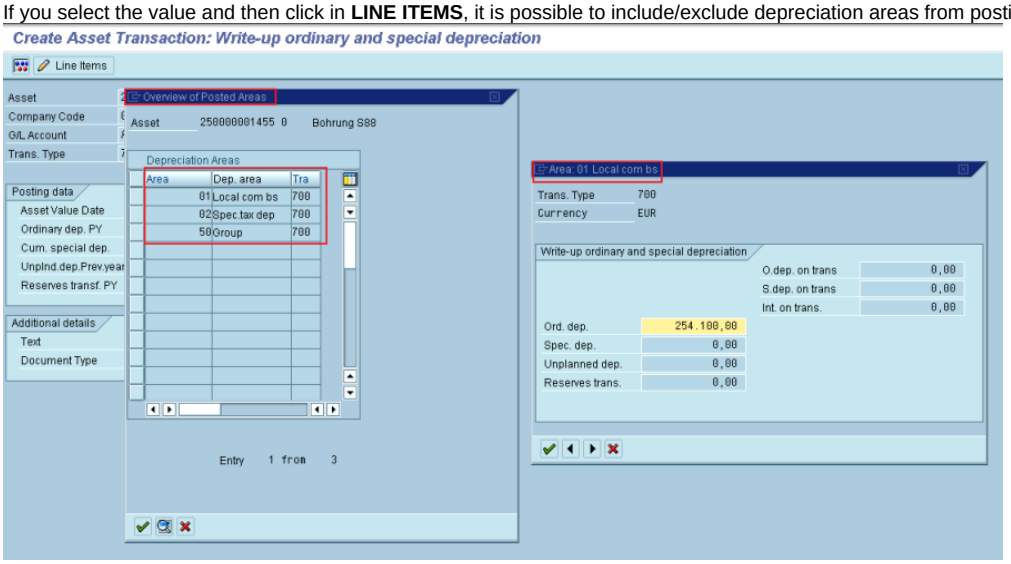
- ordinary/normal

- special (e.g. tax)
- unplanned

The decision has an impact on the account to be posted.
Insert a text (reason for reversal)



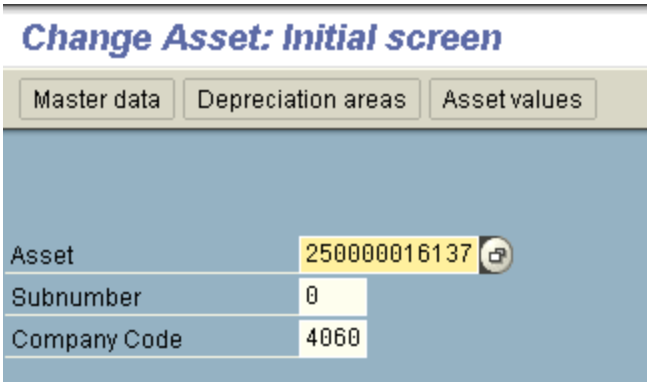
If you select the value and then click in **LINE ITEMS**, it is possible to include/exclude depreciation areas from posting (see above "manual depreciation").



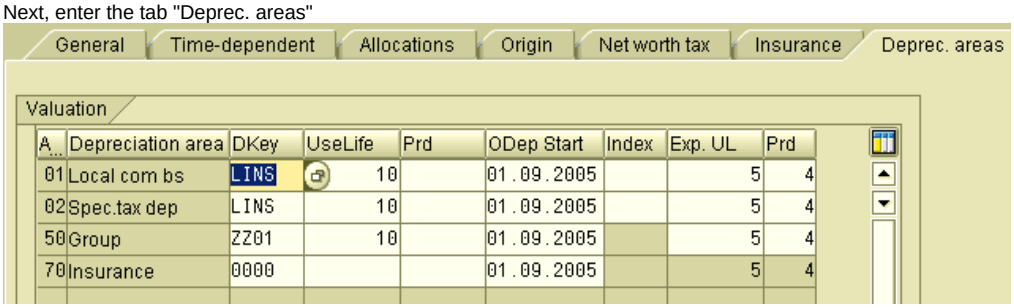
Finally: Click on button "Posting" !

Posting of total remaining depreciation of an asset with straight line depreciation

There could be a case where the local wants to fully depreciate an asset that is currently being depreciated under normal straight line rules in a single period without performing a retirement of the asset or posting an unplanned depreciation.
In this case, we need to perform some changes in the master data of the asset to be fully depreciated. Go to transaction AS02 and insert the asset number to be changed:

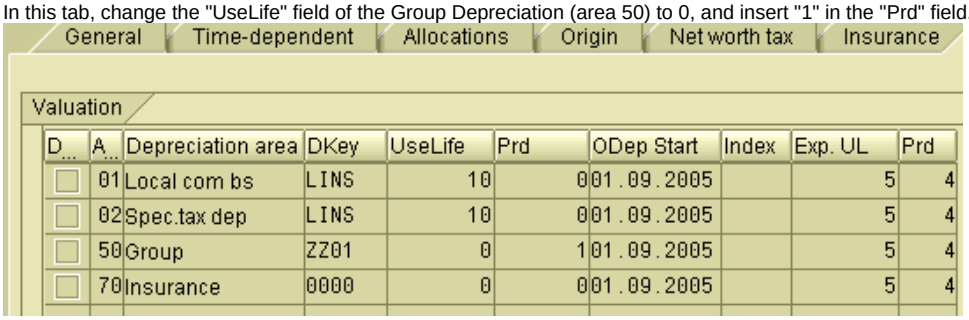


Next, enter the tab "Deprec. areas"



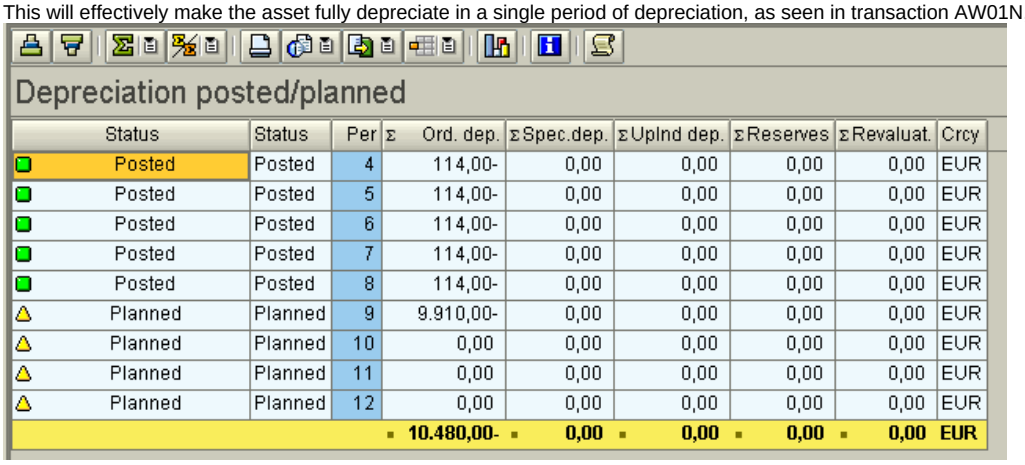
A...	Depreciation area	DKey	UseLife	Prd	ODep Start	Index	Exp. UL	Prd
01	Local com bs	LINS	10		01.09.2005		5	4
02	Spec.tax dep	LINS	10		01.09.2005		5	4
50	Group	ZZ01	10		01.09.2005		5	4
70	Insurance	0000			01.09.2005		5	4

In this tab, change the "UseLife" field of the Group Depreciation (area 50) to 0, and insert "1" in the "Prd" field.



D...	A...	Depreciation area	DKey	UseLife	Prd	ODep Start	Index	Exp. UL	Prd
	01	Local com bs	LINS	10	0	01.09.2005		5	4
	02	Spec.tax dep	LINS	10	0	01.09.2005		5	4
	50	Group	ZZ01	0	1	01.09.2005		5	4
	70	Insurance	0000	0	0	01.09.2005		5	4

This will effectively make the asset fully depreciate in a single period of depreciation, as seen in transaction AW01N, for depreciation area 50:



Status	Status	Per	Σ Ord. dep.	Σ Spec.dep.	Σ UpInd dep.	Σ Reserves	Σ Revaluat.	Crcy
Posted	Posted	4	114,00-	0,00	0,00	0,00	0,00	EUR
Posted	Posted	5	114,00-	0,00	0,00	0,00	0,00	EUR
Posted	Posted	6	114,00-	0,00	0,00	0,00	0,00	EUR
Posted	Posted	7	114,00-	0,00	0,00	0,00	0,00	EUR
Posted	Posted	8	114,00-	0,00	0,00	0,00	0,00	EUR
Planned	Planned	9	9.910,00-	0,00	0,00	0,00	0,00	EUR
Planned	Planned	10	0,00	0,00	0,00	0,00	0,00	EUR
Planned	Planned	11	0,00	0,00	0,00	0,00	0,00	EUR
Planned	Planned	12	0,00	0,00	0,00	0,00	0,00	EUR
			10.480,00-	**0,00**	**0,00**	**0,00**	**0,00**	**EUR**

After saving your changes, it's necessary to run AFAB for the concerned period.
After AFAB is run, your asset depreciation map will look like this:

Depreciation posted/planned

Status	Status	Per	Σ Ord. dep.	Σ Spec.dep.	Σ UpInd dep.	Σ Reserves	Σ Revaluat.	Crcy
Posted	Posted	4	114,00-	0,00	0,00	0,00	0,00	EUR
Posted	Posted	5	114,00-	0,00	0,00	0,00	0,00	EUR
Posted	Posted	6	114,00-	0,00	0,00	0,00	0,00	EUR
Posted	Posted	7	114,00-	0,00	0,00	0,00	0,00	EUR
Posted	Posted	8	114,00-	0,00	0,00	0,00	0,00	EUR
Posted	Posted	9	9.910,00-	0,00	0,00	0,00	0,00	EUR
Planned	Planned	10	0,00	0,00	0,00	0,00	0,00	EUR
Planned	Planned	11	0,00	0,00	0,00	0,00	0,00	EUR
Planned	Planned	12	0,00	0,00	0,00	0,00	0,00	EUR
			10.480,00-	**0,00**	**0,00**	**0,00**	**0,00**	**EUR**

As you can see, the remaining depreciation for this asset was fully posted on period 9.

Reversing manual depreciation

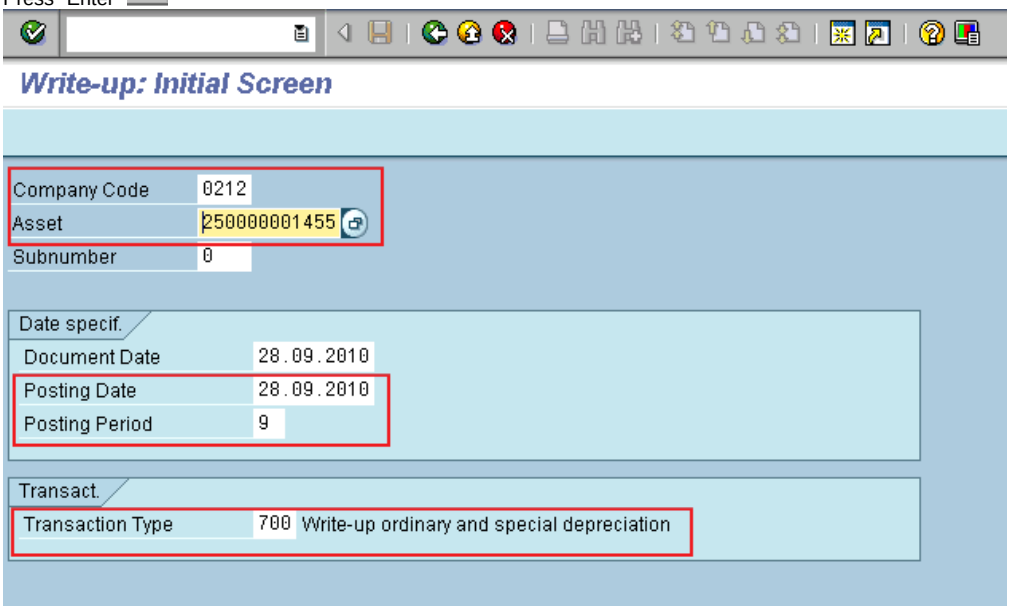
Write-up

Write-up is one of the options to reverse unplanned or manual depreciation by calling up transaction "ABZU".

Make the required entries:

-
  - Company code
  - Asset number
  - Posting date and period
  - Transaction type (700)

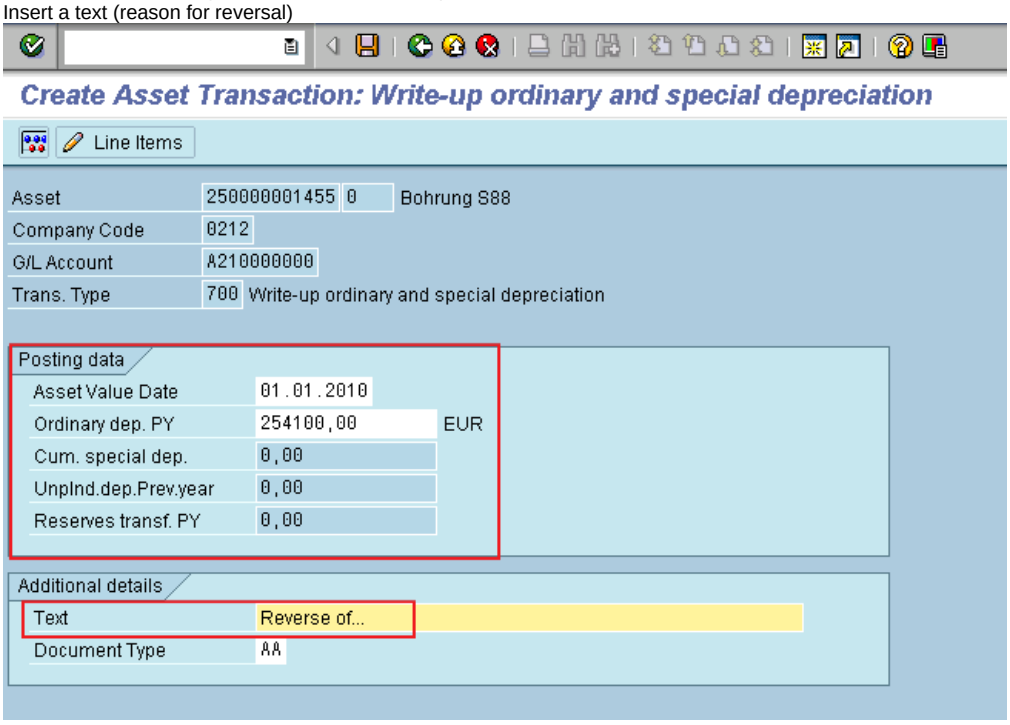
Press "Enter"



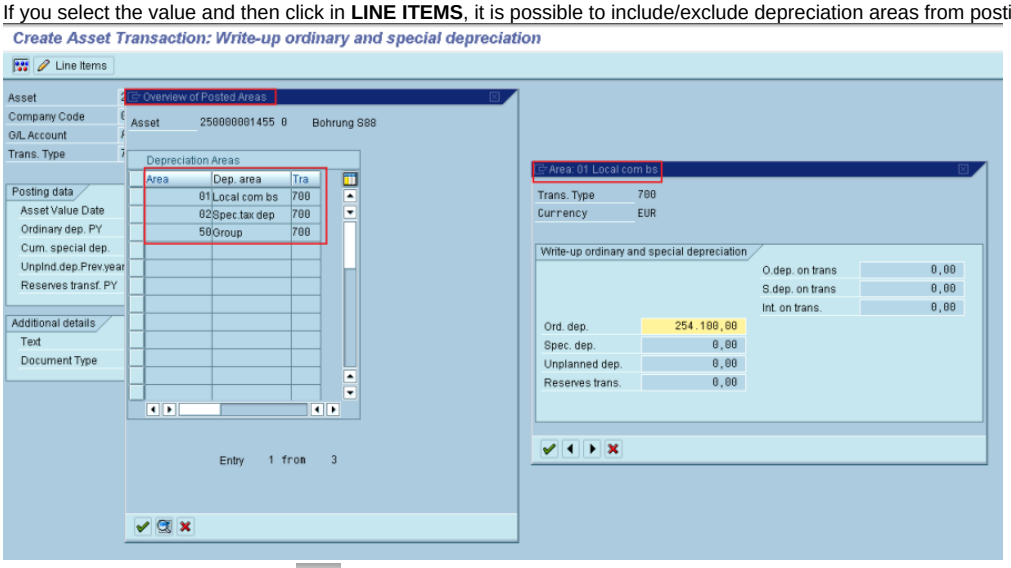
Then, press enter or
Insert the asset valuation date;
Choose, what type of depreciation has to be reversed:

- ordinary/normal
- special (e.g. tax)
- unplanned

The decision has an impact on the account to be posted.
Insert a text (reason for reversal)



If you select the value and then click in **LINE ITEMS**, it is possible to include/exclude depreciation areas from posting (see above "manual depreciation").

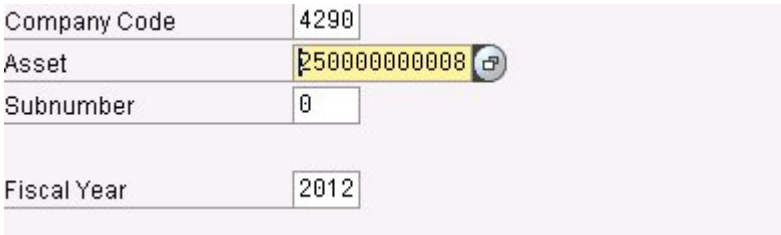


Finally: Click on button "Posting" !
It generates a reverse posting with opposite sign.

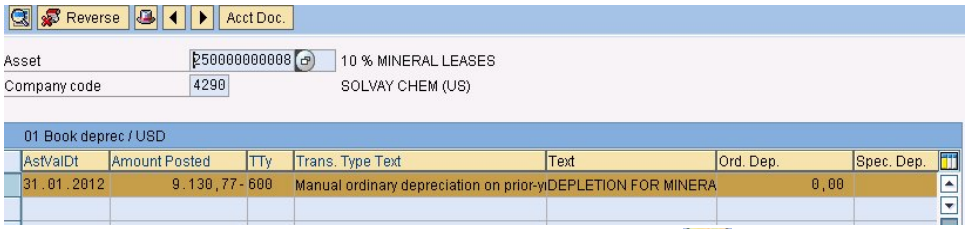
Reversal

This option generates a reverse posting and cancels the one previously posted. Here you will find the steps to be taken in order to reverse the operation

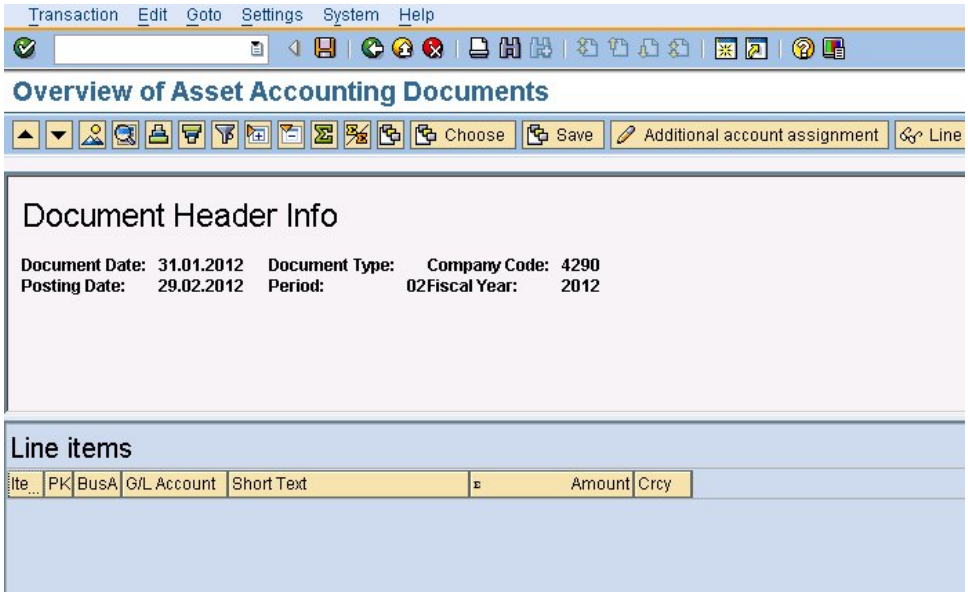
1. Transaction AB08
   - Insert the Company Code, Asset Number and Fiscal Year



2. Press enter
3. Choose and select the line you want to reverse and press "Reverse"



4. Specify posting date, period and reversal reason and press the green button
5. On the next screen you should **save** the operation



6. Depreciation is reversed!

7. Run AFAR and ASKB for the companies you reversed the Depreciation posting.

Elimination Posting

Transaction Z1AANNUL for PF2 companies only (ZGF_AANNAM for Mercosur companies)

The current philosophy of accounts is based on numeric accounts for group and alphanumeric accounts for local purposes.
To make possible, that reports can display group or local values as well as the difference between both of them, a third account group is necessary. They are called elimination accounts, have always a letter in the first and a "9" in the last position.

Table Z1ACO

Elimination accounts exist in parallel to group accounts. The corresponding accounts are linked in table Z1ACO (transaction SM30):

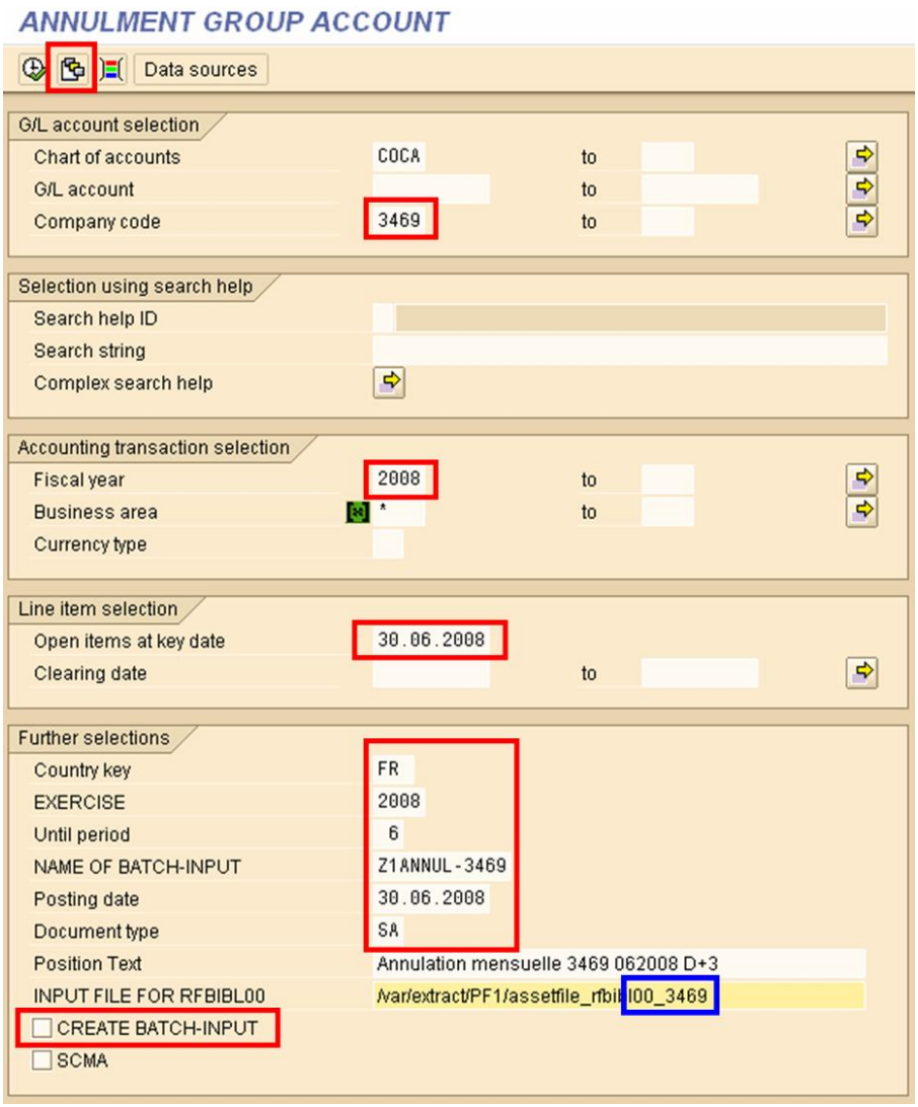
TABLE FOR ANNULMENT ACCT. GROUP IN ASSETS

Country	Company code	Gral. Ledger Group	Gral. Ledger Annul. Group
DE		1100000000	A100000009
DE		1101000000	A101000009
DE		1102000000	A102000009
DE		1110000000	A110000009
DE		1111000000	A111000009
DE		1112000000	A112000009

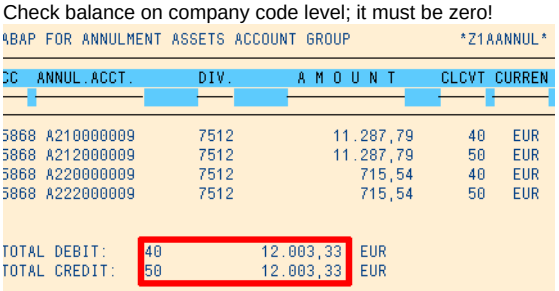
Call up transaction Z1AANNUL (or (ZGF_AANNAM for Mercosur companies – the information needed is exactly the same for both transactions). Select a variant (if available) or make necessary entries (red framed).

In order to filter the batch creation for Z1AANNUL (or ZGF_AANNAM) data and to assure that the Batch created in SM35 will respect the variant and the concerned fields information filled in transaction Z1AANNUL (ZGF_AANNAM), we must add always in the "INPUT FILE FOR RFBIBL00" field **/var/extract /PF2/assetfile_rfbibl00** followed by "_company code", as it follows:
/var/extract/PF2/assetfile_rfbibl00_**XXXX**

Start a test run without generating a batch input session ☐ CREATE BATCH-INPUT



Check balance on company code level; it must be zero!



ABAP FOR ANNULMENT ASSETS ACCOUNT GROUP *Z1AANNUL*

CC	ANNUL.ACCT.	DIV.	A M O U N T	CLCVT	CURREN
5868	A210000009	7512	11.287,79	40	EUR
5868	A212000009	7512	11.287,79	50	EUR
5868	A220000009	7512	715,54	40	EUR
5868	A222000009	7512	715,54	50	EUR
TOTAL DEBIT:	40		12.003,33	EUR	
TOTAL CREDIT:	50		12.003,33	EUR	

If the balance is not zero, compare chart of accounts and entries in table Z1ACO. Make sure that the table is completed.

If the balance is zero, start Z1AANNUL (or ZGF_AANNAM) again and generate a batch input session ☑ CREATE BATCH-INPUT .

SM37

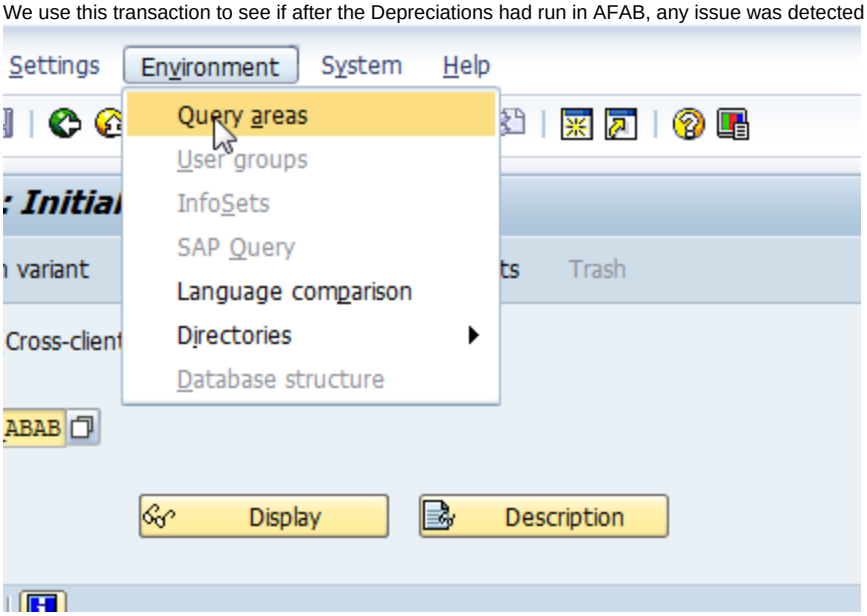
SM37	Call up transaction SM37 (jobs session overview), select the user name: "**WF-BATCH**". Example from Jobs in SM37:

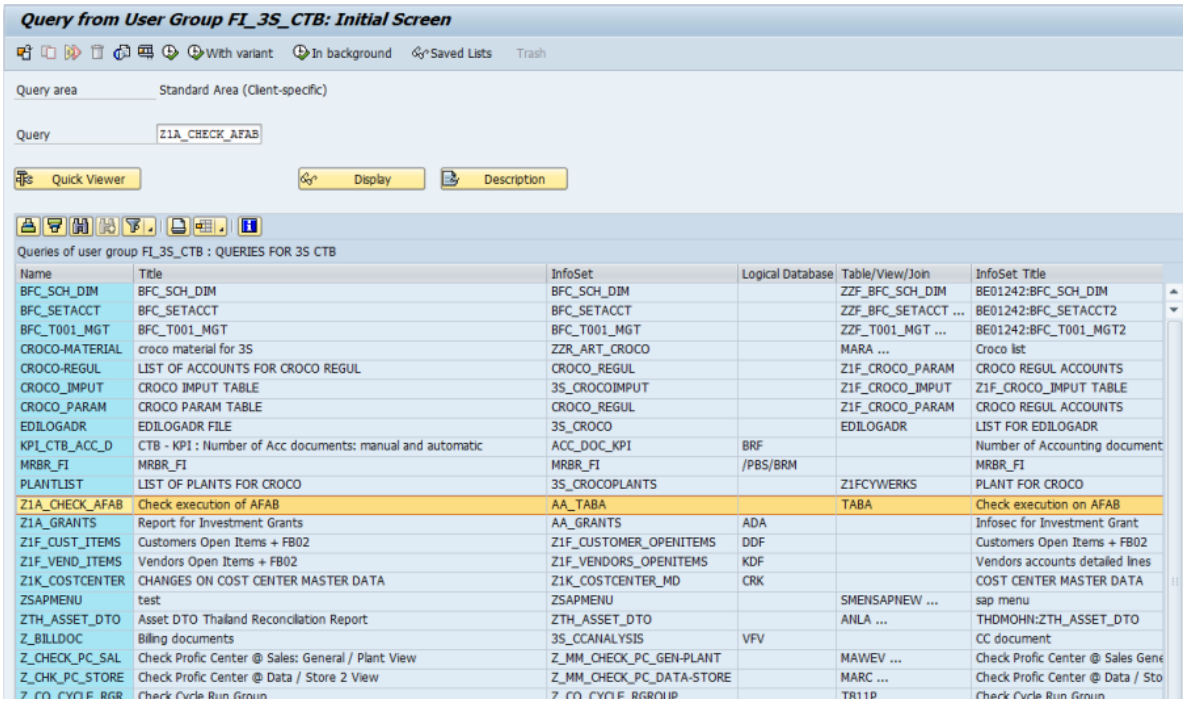
Z_RAPOST2000_0005_DEP RUN			WF-BATCH	Finished	26.06.2015	18:02:21
Z_RAPOST2000_0125_DEP RUN			WF-BATCH	Finished	26.06.2015	18:05:15
Z_RAPOST2000_0143_DEP_RUN			WF-BATCH	Finished	26.06.2015	18:02:26
Z_RAPOST2000_0210_DEP RUN			WF-BATCH	Finished	26.06.2015	18:02:23
Z_RAPOST2000_0212_DEP RUN			WF-BATCH	Finished	26.06.2015	18:05:12
Z_RAPOST2000_0237_DEP RUN			WF-BATCH	Finished	26.06.2015	18:02:21
Z_RAPOST2000_0240_DEP RUN			WF-BATCH	Finished	26.06.2015	18:02:25
Z_RAPOST2000_0245_DEP RUN			WF-BATCH	Finished	26.06.2015	18:02:24
Z_RAPOST2000_0270_DEP RUN			WF-BATCH	Finished	26.06.2015	18:02:25
Z_RAPOST2000_0274_DEP RUN			WF-BATCH	Finished	26.06.2015	18:05:14

Transaction SQOO for PF2/WP2

Query: Z1A_CHECK_AFAB

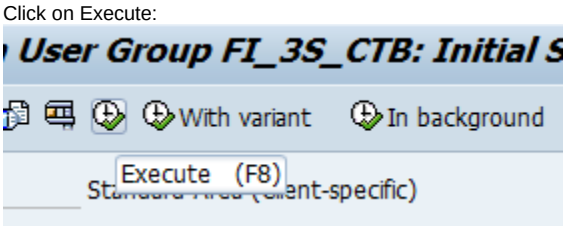
We use this transaction to see if after the Depreciations had run in AFAB, any issue was detected for each company for PF2 system.



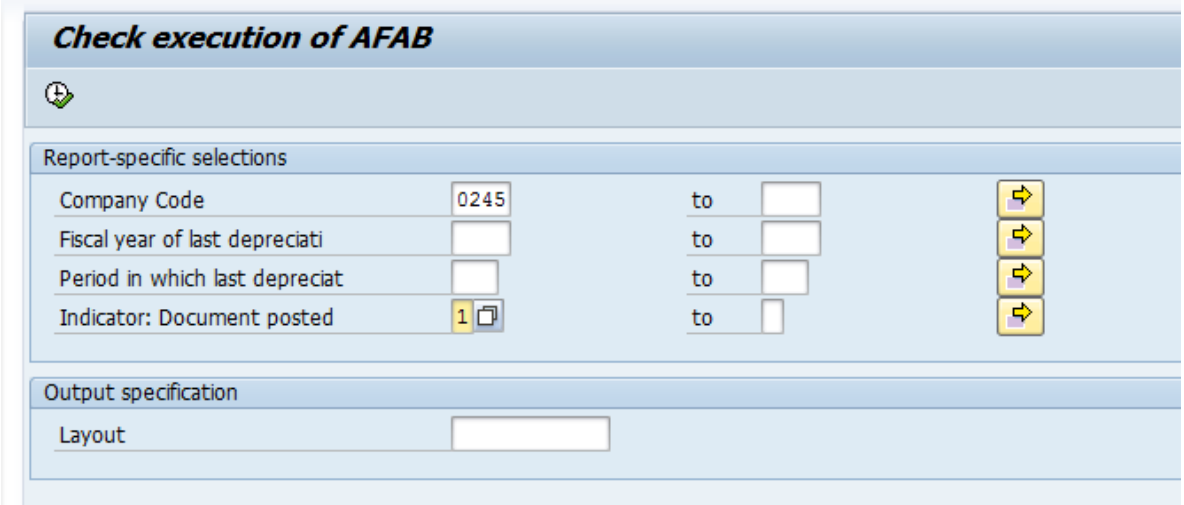


Name	Title	InfoSet	Logical Database	Table/View/Join	InfoSet Title
BFC_SCH_DIM	BFC_SCH_DIM	BFC_SCH_DIM		ZZF_BFC_SCH_DIM	BE01242:BFC_SCH_DIM
BFC_SETACCT	BFC_SETACCT	BFC_SETACCT		ZZF_BFC_SETACCT ...	BE01242:BFC_SETACCT2
BFC_T001_MGT	BFC_T001_MGT	BFC_T001_MGT		ZZF_T001_MGT ...	BE01242:BFC_T001_MGT2
CROCO-MATERIAL	croco material for 3S	ZZR_ART_CROCO		MARA ...	Croco list
CROCO-REGUL	LIST OF ACCOUNTS FOR CROCO REGUL	CROCO_REGUL		Z1F_CROCO_PARAM	CROCO REGUL ACCOUNTS
CROCO_IMPUT	CROCO IMPUT TABLE	3S_CROCOIMPUT		Z1F_CROCO_IMPUT	Z1F_CROCO_IMPUT TABLE
CROCO_PARAM	CROCO PARAM TABLE	CROCO_REGUL		Z1F_CROCO_PARAM	CROCO REGUL ACCOUNTS
EDILOGADR	EDILOGADR FILE	3S_CROCO		EDILOGADR	LIST FOR EDILOGADR
KPI_CTB_ACC_D	CTB - KPI : Number of Acc documents: manual and automatic	ACC_DOC_KPI	BRF		Number of Accounting document
MRBR_FI	MRBR_FI	MRBR_FI	/PBS/BRM		MRBR_FI
PLANTLIST	LIST OF PLANTS FOR CROCO	3S_CROCOPLANTS		Z1FCYWERKS	PLANT FOR CROCO
Z1A_CHECK_AFAB	Check execution of AFAB	AA_TABA		TABA	Check execution on AFAB
Z1A_GRANTS	Report for Investment Grants	AA_GRANTS	ADA		Infosec for Investment Grant
Z1F_CUST_ITEMS	Customers Open Items + FB02	Z1F_CUSTOMER_OPENITEMS	DDF		Customers Open Items + FB02
Z1F_VEND_ITEMS	Vendors Open Items + FB02	Z1F_VENDORS_OPENITEMS	KDF		Vendors accounts detailed lines
Z1K_COSTCENTER	CHANGES ON COST CENTER MASTER DATA	Z1K_COSTCENTER_MD	CRK		COST CENTER MASTER DATA
ZSAPMENU	test	ZSAPMENU		SMENSAPNEW ...	sap menu
ZTH_ASSET_DTO	Asset DTO Thailand Reconciliation Report	ZTH_ASSET_DTO		ANLA ...	THDMOHN:ZTH_ASSET_DTO
Z_BILLDOC	Billing documents	3S_CCANALYSIS	VFV		CC document
Z_CHECK_PC_SAL	Check Profic Center @ Sales: General / Plant View	Z_MM_CHECK_PC_GEN-PLANT		MAWEV ...	Check Profic Center @ Sales Gene
Z_CHK_PC_STORE	Check Profic Center @ Data / Store 2 View	Z_MM_CHECK_PC_DATA-STORE		MARC ...	Check Profic Center @ Data / Sto
Z_CO_CYCLE_RGR	Check Cycle Run Group	Z_CO_CYCLE_RGROUP		T811P	Check Cycle Run Group

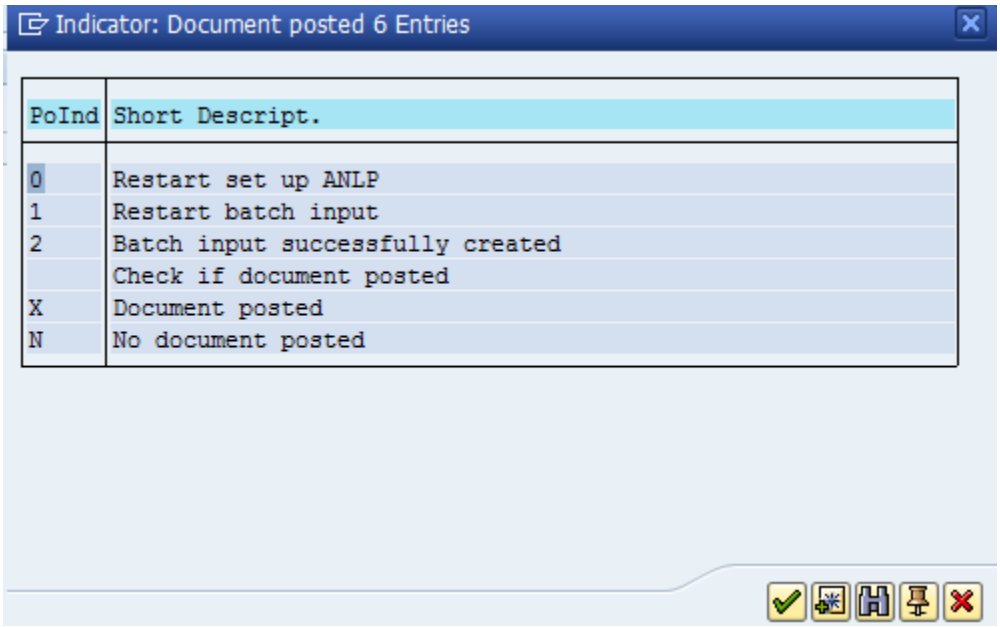
Click on Execute:

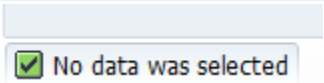


Insert the following fields



Note: Normally to see if everything was posted correctly use in field "Indicator" option nº 1.

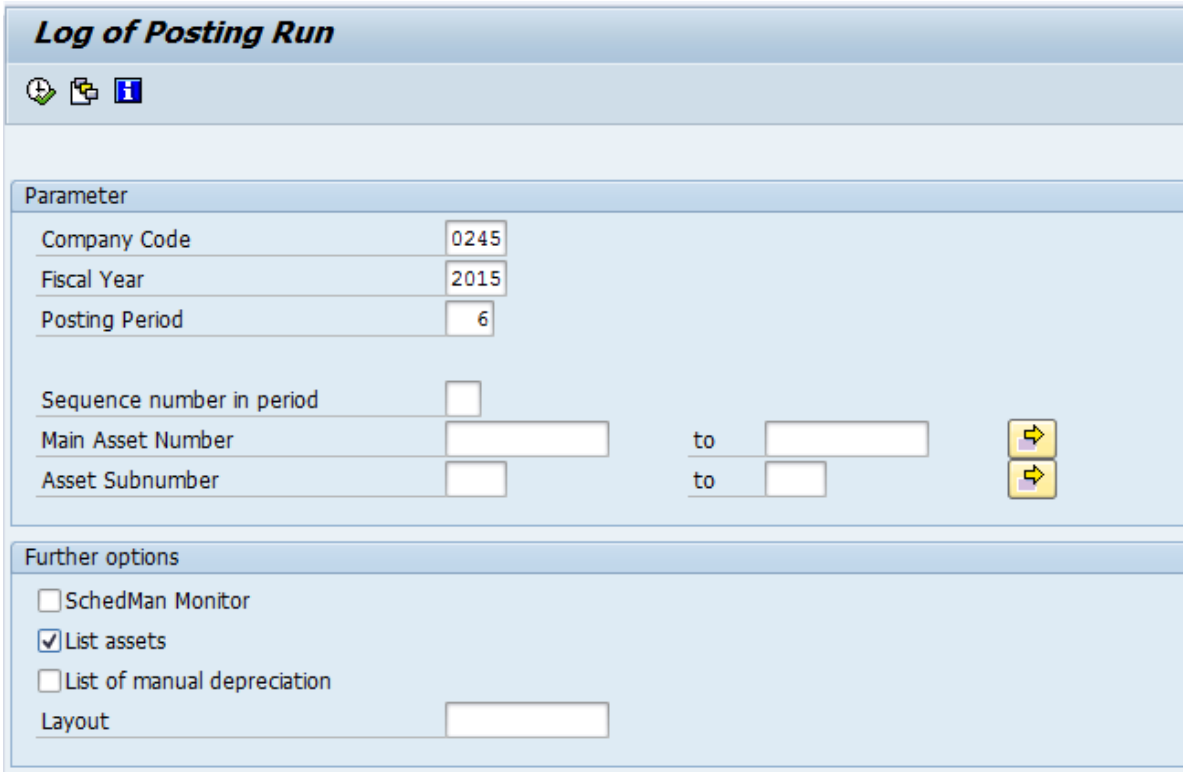




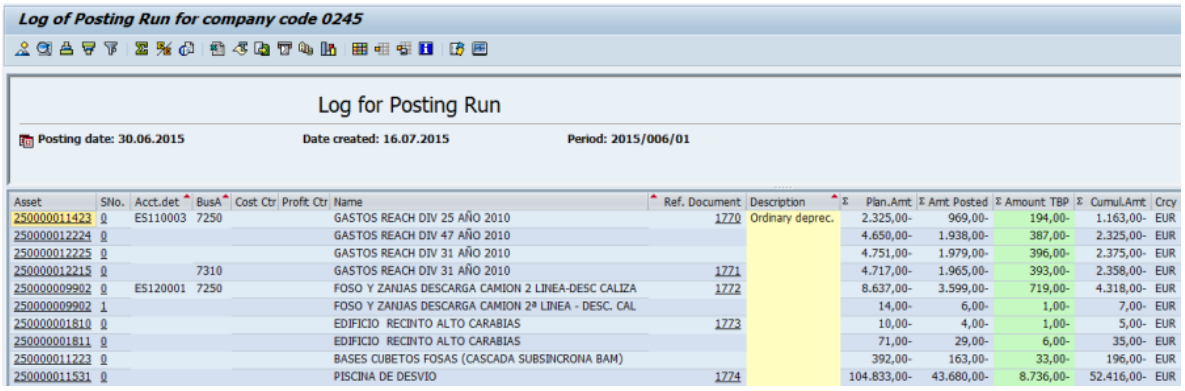
After execute the transaction you shouldn't have no Data. Otherwise, it will inform you about the issue for the company you are analyzing.

Transaction AFBP for PF2/WP2

In this transaction we can see the spool of all the depreciation posted. In this report we can check what was posted each month and in the previous months.
Between the two systems the only thing that be different (change) is the depreciation area where the documents are posted:
For instance:
For PF2 system we could have: area 01; 03; 50; 55; 57
For WP2 system we could have: area 02; 45; 46; 01; 32



Execute it:



Asset	SNo.	Acct.det	BusA	Cost Ctr	Profit Ctr	Name	Ref. Document	Description	Σ	Plan.Amt	Σ Amt Posted	Σ Amount TBP	Σ	Cumul.Amt	Crcy
250000011423	0	ES110003	7250			GASTOS REACH DIV 25 AÑO 2010	1770	Ordinary deprec.		2.325,00-	969,00-	194,00-		1.163,00-	EUR
250000012224	0					GASTOS REACH DIV 47 AÑO 2010				4.650,00-	1.938,00-	387,00-		2.325,00-	EUR
250000012225	0					GASTOS REACH DIV 31 AÑO 2010				4.751,00-	1.979,00-	396,00-		2.375,00-	EUR
250000012215	0		7310			GASTOS REACH DIV 31 AÑO 2010	1771			4.717,00-	1.965,00-	393,00-		2.358,00-	EUR
250000009902	0	ES120001	7250			FOSO Y ZANJAS DESCARGA CAMION 2 LINEA-DESC CALIZA	1772			8.637,00-	3.599,00-	719,00-		4.318,00-	EUR
250000009902	1					FOSO Y ZANJAS DESCARGA CAMION 2ª LINEA - DESC. CAL				14,00-	6,00-	1,00-		7,00-	EUR
250000001810	0					EDIFICIO RECINTO ALTO CARABIAS	1773			10,00-	4,00-	1,00-		5,00-	EUR
250000001811	0					EDIFICIO RECINTO ALTO CARABIAS				71,00-	29,00-	6,00-		35,00-	EUR
250000011223	0					BASES CUBETOS FOSAS (CASCADA SUBSINCRONA BAM)				392,00-	163,00-	33,00-		196,00-	EUR
250000011531	0					PISCINA DE DESVIO	1774			104.833,00-	43.680,00-	8.736,00-		52.416,00-	EUR

After the depreciation were posted its necessary to proceed to the check FI-AA. See in the reference session the Link to the Operational Procedure.

Exceptions to repeat depreciations after D-3

Authorized Exceptional Repetition after D-3

- Depreciations that have an impact >50KEuros in the P&L
- Statutory closing period
- Merger-Divestment-Acquisitions closing period
- Technical issue Detected through Query Taba (issue on depreciation posting job, repetition in the period needed)
- Exceptional agreement provided by SU MAC I&D key user

End of document