

# WW - Retirement of fixed assets PF2

## **Table of contents**

- 1 Objective and Scope
  - 1.1. Objective of this document
  - 1.2 Scope
- 2 Reference Documents
- 3 Definitions
  - 3.1 Responsibility
  - 3.2 Abbreviations
- 4. ASSET RETIREMENT, TRANSFER AND SALES
  - 4.1. Asset Retirement by scrapping (without revenue): ABAVN
    - 4.1.1. Posting to perform the retirement by scrapping (ABAVN)
    - 4.1.2. BFC manual correction when scrapping assets which Net Book Value is not zero
  - 4.2. Asset Sales to Third Parties
    - 4.2.1. Assets sale (ABAON)
  - 4.3. Group Internal Asset Transfer
    - 4.3.1. Transfer of Assets
      - Single Assets (ABUMN)
      - Mass Transfer
    - 4.3.2. Treatment of redeemable Spare Parts
  - 4.4 Intercompany asset transfer (ABT1N)
  - 4.5 Profit Elimination
  - 4.6 Reverse a Sale, Scrapping or a Transfer Posting
- 5 ATTACHMENTS

## 1 Objective and Scope

### 1.1. Objective of this document

This document describes the process of asset retirement as well as asset sales and group internal transfers (including elimination of internal profits)

### 1.2 Scope

This operating procedure (OP) applies to PF2 system.

## 2 Reference Documents

(N/A)

## 3 Definitions

### 3.1 Responsibility

Project Manager or Technical Controller (Industrial Function / IT / GBU/ Regulatory Affairs/ Research & development) are responsible to provide to SU MAC the necessary information to perform the movements in SAP. SU MAC is responsible to make the posting inside SAP and check the reliability of the postings performed in SAP

### 3.2 Abbreviations

PS: Project System (Sap module)  
WBS: Work Breakdown Structure of a project in SAP PS  
MC: Material Code  
AuC: Asset under construction  
PM: Project Manager  
CAM: Company Accountant Manager  
SU MAC : Service Unit Management Accounting

## 4. ASSET RETIREMENT, TRANSFER AND SALES

The asset retirement is the removal of an asset or part of the asset from asset portfolio.  
There are several types of removals:

1. **Retirement by scrapping (without revenue):** ABAVN
2. **Asset sales:** ABAON

3. **Assets transfer:** ABUMN
4. **Intercompany asset transfer:** ABT1N
5. **Elimination of internal profits**

## 4.1. Asset Retirement by scrapping (**without revenue**): ABAVN

According to IAS 16 an asset "should be eliminated from the balance sheet on disposal or when the asset is permanently withdrawn from use and no future economic benefits are expected from its disposal.

### **WARNING:**

Before performing any retirement it is required to monitor the net book value of the asset.

If the asset has a net book value higher than 250 KEUR, in order to confirm the P&L impact it is mandatory to get this retirement confirmed by the project manager or requester with copy to the SU MAC I&D key user in order he can follow the topic.

So, to check the net book value, go to transaction AW01N and insert the asset number and the company code:

The screenshot shows the SAP transaction AW01N interface. At the top, the Company Code is 0212 (SALZGEWINNUNGS) and the Asset is 250000001714 (Bohrplätze u. Zufahrten (09) S96 - 100). The Fiscal year is 2015. Below the input fields, there are tabs for 'Planned values', 'Posted values', 'Comparisons', and 'Parameters'. The 'Planned values' tab is active, displaying a table with the following data:

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions	759.350,06		759.350,06	EUR
Investment support				EUR
Acquisition value	759.350,06		759.350,06	EUR
Ordinary deprec.	122.341,06-	25.312,00-	147.653,06-	EUR
Special depreciation				EUR
Unplanned dep.				EUR
Write-up				EUR
Value adjustment				EUR
Net book value	637.009,00	25.312,00-	611.697,00	EUR
Down payments				EUR

In this case the net book value is higher than 250 K Eur.

So, an e-mail should be sent to the requester in order to confirm the retirement. With the SU MAC I&D key user in copy.

After confirmation we can proceed with the retirement process.

### 4.1.1. Posting to perform the retirement by scrapping (ABAVN)

To make a posting for asset retirement, call up transaction ABAVN.

Pay attention to the following button:

"Change company code"- Insert the company that you intend to post.

Make the required entries:






Asset

Document date


Asset value date


Text e.g. reason for posting



## Enter Asset Transaction: Asset Retirement by Scrapping

  Change company code  Multiple assets  


Company Code SOLVAY CHEM (DE)  
Asset **250000002407** 0 B5P03 Zahnrad-Foerderpumpe (incl.)


Transaction data Additional details Partial retirement  Note

Document date **30.12.2005**   
Posting date 30.12.2005  
Asset val. date **31.12.2005**  
Text **Scrapping**

Before saving the posting, it is possible to simulate it by clicking the "Simulate" button . Finally, do not forget to save your posting! 


In case of partial retirement, you have, in addition to the above mentioned entries, click on tab "Partial retirement" and insert  
Amount to be posted or  
Percentage rate or  
Quantity (e.g. for capitalized spare parts)

Company Code SOLVAY CHEM (DE)  
Asset **250000002407**  0 B5P03 Zahnrad-Foerderpumpe

Transaction data Additional details Partial retirement  Note

Amount posted   
Percentage rate   
Quantity

Related to  
 Prior-yr acquis  
 From cur.yr.acq

In case of more than one asset to be posted in the same company code, click on button "Multiple assets"  Multiple assets. Make the required entries (Document date, Asset value date and text). Insert the asset numbers in the list of assets:

Transaction data    Additional details    Partial retirement    Note

Document date    30.12.2005

Posting date    30.12.2005



Asset val. date    31.12.2005

Text    Scrapping

List of assets

Asset	SNo.	Asset description

Navigation icons: back, forward, search, print, etc.

Before saving the posting, it is possible to simulate it, by clicking the "Simulate" button . Finally: do not forget to save your posting! 

**4.1.2. BFC manual correction when scrapping assets which Net Book Value is not zero**

**Remark: This step should be done monthly in BFC until the end of the year!**

Whenever we have a retirement by scrapping for an asset with a net book value (NBV) different of zero, done in PF2 as explained above, it generates an issue when balancing company in BFC.

When we have a retirement by scrapping posted as document below

Doc.Type : AA ( Asset posting AA ) Normal document					
Doc. Number	1610001431	Company Code	3384	Fiscal Year	2015
Doc. Date	09.11.2015	Posting Date	09.11.2015	Period	11
Calculate Tax	<input type="checkbox"/>				
Doc. Currency	USD				

Itm	Account	PK	Account short text	Assignment	Tx	Amount	Crcy	Cost Ctr	Text
1	A200200000	75	2500000000738 0000			134.855,00-	USD		
2	A202200000	70	2500000000738 0000			12.361,71	USD		
3	F411100000	40	Tang ass-loss demol	20151109		122.493,29	USD		

We can consult the movements in BFC flows by running Asset History Sheet report, BFC version:

### Asset History Sheet

Company code  to  ↕

Asset number  to  ↕

Subnumber  to  ↕

**Selections**

Asset class  to  ↕

Business area  to  ↕

Cost center  to  ↕

Plant  to  ↕

Location  to  ↕

Asset super number  to  ↕

Worklist

**Settings**

Report date

Depreciation area  Group

Sort Variant  Company code/BFC Heading

Translation method

List assets

... or main numbers only

... or group totals only

**Display options**

Use ALV grid

**Further selections**

Balance sheet account  to  ↕

Capitalization date  to  ↕

Depreciation key  to  ↕

**Further settings**

History sheet version  Reporting BFC by flows

Depreciation posted

Transaction: **AR02**  
 Report date: Last day of closing month  
 Depreciation Area: 50 (group)  
 Sort Variant: ZBFC  
 History Sheet Version: ZBFC  
 This will give us the following report:

**Asset History Sheet**

Report date: 30.11.2015 Asset History Sheet - 50 Group  
Created on: 09.11.2015

CoCd	Heading	F00 OPENING	F99 CLOSING	F20 INCREASE	F25 ALLOWANCE	F30 DECREASE	F33 OUT OF SER	F34 BR IN SERV	F36 WRITE BACK	F50 RECLASS	SP OPERATION
		F00 DEF	F99 DEF	F20 DEF	F25 DEF	F30 DEF	F33 DEF	F34 DEF	F36 DEPR	F50 DEF	SP OPER. DEF
		F00 TOTAL	F99 TOTAL	F20 TOTAL	F25 TOTAL	F30 TOTAL	F33 TOTAL	F34 TOTAL	F36 TOTAL	F50 TOTAL	SP OPER. TOTAL
3384	A20300	900,73	900,73	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
		180,15-	345,28-	0,00	165,13-	0,00	0,00	0,00	0,00	0,00	0,00
		720,58	555,45	0,00	165,13-	0,00	0,00	0,00	0,00	0,00	0,00
3384	A20800	16.407.262,31	16.407.262,31	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
		16.378.315,65-	16.380.356,76-	0,00	2.041,11-	0,00	0,00	0,00	0,00	0,00	0,00
		28.946,66	26.905,55	0,00	2.041,11-	0,00	0,00	0,00	0,00	0,00	0,00
3384	A21100	116.258,75	116.258,75	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
		116.258,75-	116.258,75-	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3384	A21300	4.355.490,36	3.354.861,66	0,00	0,00	614.264,89-	386.363,81-	0,00	0,00	0,00	0,00
		2.171.004,33-	2.152.795,96-	0,00	311.106,48-	65.444,33	263.870,52	0,00	0,00	0,00	0,00
		2.184.486,03	1.202.065,70	0,00	311.106,48-	548.820,56-	122.493,29-	0,00	0,00	0,00	0,00
3384	A21500	2.162.514,01	2.162.514,01	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
		1.991.275,55-	2.025.539,75-	0,00	34.264,20-	0,00	0,00	0,00	0,00	0,00	0,00
		171.238,46	136.974,26	0,00	34.264,20-	0,00	0,00	0,00	0,00	0,00	0,00

These amounts will be uploaded into BFC as they are in PF2:

	F00 OPENING	F99 CLOSING	F20 INCREASE	F25 ALLOWANCE - RECURRING	F30 DECREASE	F33 ASSETS OUT OF SERVICE
<b>GROSS BOOK VALUES</b>						
A21100 Land	116	116				
A21300 Buildings and improvements	4.355	3.355			-614	-386
A21500 Other tangible assets	2.163	2.163				
A21700 Plant, Machinery & Equipment	22.255	21.488			-247	-520
A21900 Tangible assets under construction	1.055	2.413	1.358			
<b>STOT-A210 Tangible Assets</b>	<b>29.944</b>	<b>29.535</b>	<b>1.358</b>		<b>-861</b>	<b>-906</b>
A29110 Land - Depreciation	-	-				
A29130 Buildings & improvements - Depreciation	-755	-738		-312	65	264
A29150 Other tangible assets - Depreciation	-1.558	-1.593		-34		
A29170 Plant, Machinery & Equipment - Depreciation	-10.502	-10.944		-597	58	97
A29911 Land - Impairment	-116	-116				
A29913 Buildings & improvements - Impairment	-1.416	-1.416				
A29915 Other tangible assets - Impairment	-433	-433				
A29917 Plant, Machinery & Equipment - Impairment	-6.096	-6.096				
<b>STOT-A291 Tangible Assets - Depreciation &amp; Impairment</b>	<b>-20.876</b>	<b>-21.336</b>		<b>-943</b>	<b>123</b>	<b>361</b>

However, as we can see, flow F33 is not balanced in BFC, which will give us a blocking control.

This way, we will have to do the following manual adjustment in BFC, in order to balance F33:

	F00 OPENING	F99 CLOSING	F20 INCREASE	F25 ALLOWANCE - RECURRING	F30 DECREASE	F33 ASSETS OUT OF SERVICE
<b>GROSS BOOK VALUES</b>						
A21100 Land	116	116				
A21300 Buildings and improvements	4.355	3.355			-614	-386
A21500 Other tangible assets	2.163	2.163				
A21700 Plant, Machinery & Equipment	22.255	21.488			-247	-520
A21900 Tangible assets under construction	1.055	2.413	1.358			
<b>STOT-A210 Tangible Assets</b>	<b>29.944</b>	<b>29.535</b>	<b>1.358</b>		<b>-861</b>	<b>-906</b>
A29110 Land - Depreciation	-	-				
A29130 Buildings & improvements - Depreciation	-755	-738		-312-122	65	264+122
A29150 Other tangible assets - Depreciation	-1.558	-1.593		-34		
A29170 Plant, Machinery & Equipment - Depreciation	-10.502	-10.944		-597-423	58	97+423
A29911 Land - Impairment	-116	-116				
A29913 Buildings & improvements - Impairment	-1.416	-1.416				
A29915 Other tangible assets - Impairment	-433	-433				
A29917 Plant, Machinery & Equipment - Impairment	-6.096	-6.096				
<b>STOT-A291 Tangible Assets - Depreciation &amp; Impairment</b>	<b>-20.876</b>	<b>-21.336</b>		<b>-943</b>	<b>123</b>	<b>361</b>

If we check the original document of the retirement used as example here

Doc.Type : AA ( Asset posting AA ) Normal document					
Doc. Number	1610001431	Company Code	3384	Fiscal Year	2015
Doc. Date	09.11.2015	Posting Date	09.11.2015	Period	11
Calculate Tax	<input type="checkbox"/>				
Doc. Currency	USD				

Itm	Account	PK	Account short text	Assignment	Tx	Amount	Crcy	Cost Ctr	Text
1	A200200000	75	250000000738 0000			134.855,00-	USD		
2	A202200000	70	250000000738 0000			12.361,71	USD		
3	F411100000	40	Tang ass-loss demol	20151109		122.493,29	USD		

We can see that the amount reclassified from F33 to F25 is exactly the difference between the gross value and the cumulated depreciation, which is the "amount to be depreciated" at the moment that the asset was retired.

So, we can resume the manual adjustment to be done as:  
When there is a retirement by scrapping of an asset with NBV > 0  
We should reclassify in BFC the amount to be depreciated of this asset from F33 to F25.  
 This will solve our issue and the blocking control related to these figures.

	F00 OPENING	F99 CLOSING	F20 INCREASE	F25 ALLOWANCE - RECURRING	F30 DECREASE	F33 ASSETS OUT OF SERVICE
<b>GROSS BOOK VALUES</b>						
A21100 Land	116	116				
A21300 Buildings and improvements	4.355	3.355			-614	-386
A21500 Other tangible assets	2.163	2.163				
A21700 Plant, Machinery & Equipment	22.255	21.488			-247	-520
A21900 Tangible assets under construction	1.055	2.413	1.358			
<b>STOT-A210 Tangible Assets</b>	<b>29.944</b>	<b>29.535</b>	<b>1.358</b>		<b>-861</b>	<b>-906</b>
A29110 Land - Depreciation	-	-				
A29130 Buildings & improvements - Depreciation	-755	-738		-434	65	386
A29150 Other tangible assets - Depreciation	-1.558	-1.593		-34		
A29170 Plant, Machinery & Equipment - Depreciation	-10.502	-10.944		-1.020	58	520
A29911 Land - Impairment	-116	-116				
A29913 Buildings & improvements - Impairment	-1.416	-1.416				
A29915 Other tangible assets - Impairment	-433	-433				
A29917 Plant, Machinery & Equipment - Impairment	-6.096	-6.096				
<b>STOT-A291 Tangible Assets - Depreciation &amp; Impairment</b>	<b>-20.876</b>	<b>-21.336</b>		<b>-1.488</b>	<b>123</b>	<b>906</b>

## 4.2. Asset Sales to Third Parties

Asset sales are always charged via service invoice to the customer. The revenues have always to be assigned to assets. In case of a total amount for a group of assets, it has to be split up.

### 4.2.1. Assets sale (ABAON)

## Posting

Transaction ABAON is similar to ABAVN (2.1.2.). The difference is the additional field for revenue. You have to insert



Document date

Asset value date

Text

Revenue.

Company Code	SOLVAY CHEM (DE)		
Asset	250000002407	0	B5P03 Zahnrad-Foerderpumpe (incl. Zubehör)
Transaction data    Additional details    Partial retirement    Note			
Document date	30.12.2005		
Posting date	30.12.2005		
Asset val. date	31.12.2005		
Text	Sold to xyz-company		
Specifications for revenue			
<input checked="" type="radio"/> Manual value			
<input type="radio"/> NBV from area			

Before saving the posting, it is possible to simulate it by clicking the "Simulate" button . Finally: do not forget to save your posting!   
The posting for partial retirement as well as multiple assets works similar to ABAVN (2.1.2.) with additional field for revenues.

## 4.3. Group Internal Asset Transfer

Group internal assets transfer includes transfer of assets as well as transfer of capitalized spare parts. Potential profits must be eliminated because of consolidation reasons.

### 4.3.1. Transfer of Assets

Transfer of assets distinguishes three cases:

- Transfer of single assets
- Transfer of assets groups, cost center, plant etc.
- Restructuring of companies

Normally these transfers are without cash out (of the Solvay group), except property transfer tax or similar expenses.

### Single Assets (ABUMN)

#### Seller side:

The postings on seller side are similar to asset sale to third parties. Merely the partner information has to be inserted on tab "Additional details":

Company Code	SOLVAY CHEM (DE)		
Asset	250000002407	0	B5P03 Zahnrad-Foerderpumpe (incl. Zubehör)
Transaction data    Additional details    Partial retirement    Note			
Special specif. for document			
Period			
Document type			
Special specif. for transaction			
Trans. type			
Trading partner	4058		
Additional info on document			
Reference			
Assignment			

**Purchaser side:** The purchaser has to create a WBS element and an asset master. The WBS element will be charged via CROCO invoice.

### Mass Transfer

Mass transfer of assets requires special requisites in the SAP system. Ask SU MAC I&D key user and/or the SU MAC for support (see also section 2.4).

## 4.3.2. Treatment of redeemable Spare Parts

### GENERAL PRINCIPLE

The redeemable spare parts are managed by means of warehouse records, but only in quantity because its price on record is zero; it means that the consumptions are free of charge. The value of these pieces is registered in fixed assets and the cost centers receive the expenses by depreciation. The following criteria are valid, both for the replacement of the current pieces, and for those of new creation.

### CRITERIA

1. - A spare part is considered redeemable if its value is over to 3.000 € and belongs to a single facility.
2. - The owner of each facility is also responsible for their redeemable spare parts.
3. - The administrative management of these kinds of pieces will be centralized by the stock manager.
- 4.- In order to easily recognize these sorts of pieces in any document that makes reference to them, the short and long texts are prefixed by the character "\$", which allows to identify them.
- 5.- When a breakdown takes place and an available redeemable spare part is used, the stock manager will consult the responsible for the Maintenance Service or the owner of the facility, regarding the destination of the piece removed:
  - a) It should be repaired.
  - b) It is not repaired and a new one has to be bought.
  - c) It should neither be repaired nor purchased.
- 6.- For the acquisition of a spare part that was not a fixed asset until the present and now we need to convert it into one, an investment budget will always be necessary.

### PROCEDURES

For the cases specified in the 5th point, we need to define the procedure that has to be followed for their appropriate treatment. We have to bear in mind that, in every case, the removed piece has been replaced by one on record with value zero; that is, without charge.

#### 1. It should be repaired.

The damaged piece is repaired through a maintenance order. The Maintenance Service will make a negative booking on this order. When the repair is finished, the spare part is returned to the warehouse with value zero and the maintenance order will receive all the repair expenses.

#### b) It is not repaired and a new one is purchase

Before the purchase, the stock manager will request from the piece owner his agreement and the budget to buy this piece. Then, the stock manager will ask the accountants for a budget order and will register two bookings on the record:

- One positive type 'N' (not warehouse)
- One negative type 'L' (return to warehouse)

Starting from this, the purchase order will be created and, when the material arrives, the receipt is entered on the budget order and the piece is returned to the record with value zero.

Then, a new piece asset has to be created by the Accounting Service (Transaction **AS01**). The creation procedure is the same as for another fixed asset but paying special attention to three specific fields:

#### Asset Class

The screenshot shows the SAP 'Create Asset: Initial screen' interface. The main window has a menu bar (Asset, Edit, Goto, Extras, Environment, Settings, System, Help) and a toolbar. Below the menu is a title bar 'Create Asset: Initial screen' and two tabs: 'Master data' and 'Depreciation areas'. The main area contains several input fields: 'Asset class' (empty), 'Company code' (0245), and 'Number of similar assets' (1). There is a 'Reference' section with 'Asset', 'Sub-number', and 'Company code' fields. A 'Post-capitalization' checkbox is at the bottom left. A 'Restrict Value Range' dialog box is open over the main screen, showing 'A: Company Code and Classes' and 'B: Account Assignment / Scr...'. It contains 'Asset class' (ZES2X009), 'Company code' (0245), and 'Restrict number to' (500) with a 'No restriction' checkbox. The dialog has a green checkmark, a red X, and a refresh icon at the bottom.

**Quantity and Unit of Measure:** The number of pieces that have been purchased with the same budget order and the unit of measure (usually PC=Piece).

Asset Edit Goto Extras Environment Settings System Help

**Create Asset: Master data**

Asset values

Asset: INTERN-00001 0 PR - BOMBA ENSIVAL CPNS 15032 S  
 Class: ZES2X009 PR MECH. E-TECH. IN Company code: 0245

General Time-dependent Allocations Origin Net worth tax Insurance Deprec. areas

General data

Description: PR - BOMBA ENSIVAL CPNS 15032 S

Acct determination: ES121000 TECHNICAL INSTALLATION

Serial number:

Inventory number:

Quantity: 2 PC piece(s)

Manage historically

**Material Number:** It is the record identification

Asset Edit Goto Extras Environment Settings System Help

**Create Asset: Master data**

Asset values

Asset: INTERN-00001 0 PR - BOMBA ENSIVAL CPNS 15032 S  
 Class: ZES2X009 PR MECH. E-TECH. IN Company code: 0245

General Time-dependent Allocations Origin Net worth tax Insurance Deprec. areas

General data

Description: PR - BOMBA ENSIVAL CPNS 15032 S

Acct determination: ES121000 TECHNICAL INSTALLATION

Serial number:

Inventory number:

Quantity: 2 PC piece(s)

Manage historically

User Fields

Functional Locat:

Material Numbe: 11B393470500 \$ BOMBA ENSIVAL CPNS 150-32 S

At the same time, Accounting will write off the damaged piece in the fixed assets, following this procedure:

1. To transfer the value of the redeemable piece asset, that has been taken out of the warehouse (with an asset class Z\_X9) to a new facility asset (asset class ZX\_0) which has to be created (transaction AS11) as a sub-number of the corresponding facility asset (the redeemable piece assets are associated to different accounts from the facility assets).

For the transfer, we have to use the transaction ABUMN

Transaction Edit Goto Extras Environment System Help

**Enter Asset Transaction: Transfer within Company Code**

Line items Change company code Multiple assets

Company Code: SOLVAY QUIMICA (ES)

Asset: 250000009699 0 PR - BRIDA MOVIL REF. 1 A 5 PARA SECADORES

Transaction data Additional details Partial transfer Note

Document date: 23.11.2005  
 Posting date: 23.11.2005  
 Asset val. date: 23.11.2005  
 Text:

Transfer to

Existing asset: 250000008295 1 BRIDA MOVIL PARA SHTV N°7  
 New asset:

1. To find the piece from the facility that was sent to scrap, to proceed to its disposal. If this element isn't easy to find (it can belong to a group), we will write off from the facility a value equal to 50% of this redeemable spare part value.

For the partial retirement, we have to use the transaction **ABAVN**

The screenshot shows the SAP transaction ABAVN interface. The title bar reads "Enter Asset Transaction: Asset Retirement by Scrapping". The company code is SOLVAY QUIMICA (ES). The asset number is 250000008295. The asset description is SECADOR DE VAPOR N.º 7 RECUPERADO DE. The transaction data tab is active, showing the following fields:

Document date	23.11.2005
Posting date	23.11.2005
Asset val. date	23.11.2005
Text	

And then, click "Partial Retirement"

The screenshot shows the same SAP transaction ABAVN interface, but with the "Partial retirement" tab active. The fields are as follows:

Amount posted	2528,45
Percentage rate	
Quantity	

**c) It should neither be repaired nor purchased**

Accounting will write down the damaged piece, following the procedure explained in the previous point. The stock manager, on the other hand, will delete the corresponding record, with the authorization of the piece owner.

**PARTICULAR CASES**

Exceptional situations are analyzed here. These situations will always demand a previous negotiation with the owner.

- **The redeemable piece has been used in another budget for a new facility**

The procedure is exactly the same as case "b": creation of positive and negative bookings but charged to the new budget.

- **The redeemable piece has been used to repair an accident**

The same as in the previous case, but the new piece to replace the one from the warehouse will be charged on a special order created by Accounting to collect the expenses relating to the accident. In this case, the piece always has to be replaced.

- **The redeemable piece has been used for a cost center different from the one which has been assigned**

The procedure is the same as in the previous cases, but with the replacement charged to the user cost center. If the responsible (owner) for the piece decides not to replace it, a transfer will be made between the redeemable piece asset and an installation asset associated to the user cost center

**CHECKING**

Every month, the Z1A\_ASSETS\_SPARE\_PARTS report (it's a transaction) has to be executed in order to check the differences between the quantity in fixed assets and the quantity in the warehouse.

In Initial Screen, click "Variants"

Program Edit Goto System Help

**Program to compare the materials in assets with the materials in MM**

Company code \_\_\_\_\_ to \_\_\_\_\_

Asset number \_\_\_\_\_ to \_\_\_\_\_

Subnumber \_\_\_\_\_ to \_\_\_\_\_

**Selections**

Asset class \_\_\_\_\_ to \_\_\_\_\_

Business area \_\_\_\_\_ to \_\_\_\_\_

Cost center \_\_\_\_\_ to \_\_\_\_\_

Plant \_\_\_\_\_ to \_\_\_\_\_

Location \_\_\_\_\_ to \_\_\_\_\_

Asset super number \_\_\_\_\_ to \_\_\_\_\_

Worklist \_\_\_\_\_

**Settings**

Report date 31.12.2005

Sort version \_\_\_\_\_

Translation method \_\_\_\_\_

List assets

... or main numbers only

... or group totals only

ABAP Variant Directory of Program Z1A\_ASSETS\_SPARE\_PARTS

Variant name	Short description
DE01988	
TO-PR-AMORTIZA	
XZECOMAHPR...	
XZECOMAMHPR...	

Choose "TO-PR-AMORTIZA"

**Program to compare the materials in assets with the materials in MM**

Company code 0245 to \_\_\_\_\_

Asset number \_\_\_\_\_ to \_\_\_\_\_

Subnumber \_\_\_\_\_ to \_\_\_\_\_

**Selections**

Asset class ZES1X009 to \_\_\_\_\_

Business area \_\_\_\_\_ to \_\_\_\_\_

Cost center \_\_\_\_\_ to \_\_\_\_\_

Plant TOSA to \_\_\_\_\_

Location \_\_\_\_\_ to \_\_\_\_\_

Asset super number \_\_\_\_\_ to \_\_\_\_\_

Worklist \_\_\_\_\_

**Settings**

Report date 31.12.2005

Sort version ZES7 Co code/ plant / cost center

Translation method EU Euro translation

List assets

... or main numbers only

... or group totals only

**Selection parameters**

The country has specific assets class for spare parts

Specific material Status Z9

Click 



Company Code	0212	SALZGEWINNUNGS	
Asset	270000000007	76Q381J	PC-Tragbar Abteilgslaptop DG10500103

Transaction Data		Additional Details		Partial Transfer		Note	
------------------	--	--------------------	--	------------------	--	------	--


Document Date	30.03.2015
Posting Date	30.03.2015
Asset Value Date	30.03.2015
Text: ZZZAssets transfered From 0212 to 4056	

Specifications for revenue	
<input type="radio"/> No revenue	
<input type="radio"/> Manual Revenue	
<input checked="" type="radio"/> Rev. from NBV	50 Group balance sheet

Interco. transfer to	
Company Code	4056 SOLVAY CHEM (DE)
<input type="radio"/> Existing asset	
<input checked="" type="radio"/> New asset	
Business Area	



Use the Transfer Variant ZTT on "Additional Details" tab.

Company Code	0212	SALZGEWINNUNGS	
Asset	270000000007	76Q381J	PC-Tragbar Abteilgslaptop DG10500103

Transaction Data		Additional Details		Partial Transfer		Note	
------------------	--	--------------------	--	------------------	--	------	--

Special specif. for document	
Posting Period	03
Document Type	

Special specif. for transaction	
Transfer variant	ZTT Transfer Interco Gross

Additional info on document	
Reference	Case_XXXXXX
Allocation	

When the posting is reflected in FI side the system will read the code "ZZZ" and will use automatically the transaction type F70, in the FI posting.  
 2.1) For intercompany transfer with Flow F30 / F20  
 "ZZZ" has not to be put in front of the text as mentioned above.

Company Code	0212	SALZGEWINNUNGS	
Asset	270000000007	76Q381J	PC-Tragbar Abteilgslaptop DG10500103

Transaction Data	Additional Details	Partial Transfer	Note
------------------	--------------------	------------------	------

Document Date	30.03.2015
Posting Date	30.03.2015
Asset Value Date	30.03.2015
Text	Assets transferred From 0212 to 4056

Specifications for revenue	
<input type="radio"/> No revenue	
<input type="radio"/> Manual Revenue	
<input checked="" type="radio"/> Rev. from NBV	50 Group balance sheet

Interco. transfer to	
Company Code	4056 SOLVAY CHEM (DE)
<input type="radio"/> Existing asset	
<input checked="" type="radio"/> New asset	
Business Area	
	MasterData

For both cases there are 3 possible values:

1. No revenue, this means that in the sending company the difference between Acquisition and Accumulated Depreciation will be posted as Lost, In the receiving company will be posted in a waiting account B742000000 and 2742000000
1. Manual Revenue. This means you have to enter the value of the "Sale", in this case the system calculates the difference between Acquisition and Accumulated depreciation versus the revenue. If the result is negative, it is a lost if it is positive it is a gain. The amount entered in Manual revenue is posted on accounts B742000000 and 2742000000
1. Rev from NBV. In this case the system posts the net book value of the depreciation area selected as revenue. This result neither in profit nor in loss in the depreciation area selected. The revenue is posted on accounts B742000000 and 2742000000.

## Profit Elimination

As mentioned above, the profit of internal asset transfer has to be eliminated. According to Solvay group rules this has be done within the annual consolidation,

- Up to a threshold of 500 k€, regardless of future depreciation on purchasers side.
- Taking into account an impact on future depreciation, if the profit exceeds 500 k€.

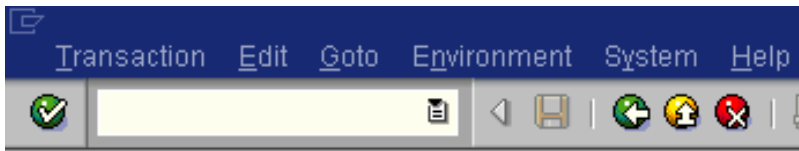
You will find the scheme of postings as an attachment on the bottom of this document.

The posting of profit elimination and subsequent negative depreciation requires special requisites in the SAP system (additional depreciation areas 55 and 57, investment support key and related transaction type).

Ask your SU MAC I&D key user and/or the BO Transversal Team for support.

## Reverse a Sale, Scrapping or a Transfer Posting

If a sale, scrapping or a transfer was made by mistake, the posting can be reversed by using transaction AB08.



## Documents for Asset

Dynamic selections

Company code 4060  
Asset 250000017109  
Sub-number 0  
Fiscal year 2009



## Overview of Asset Accounting Documents

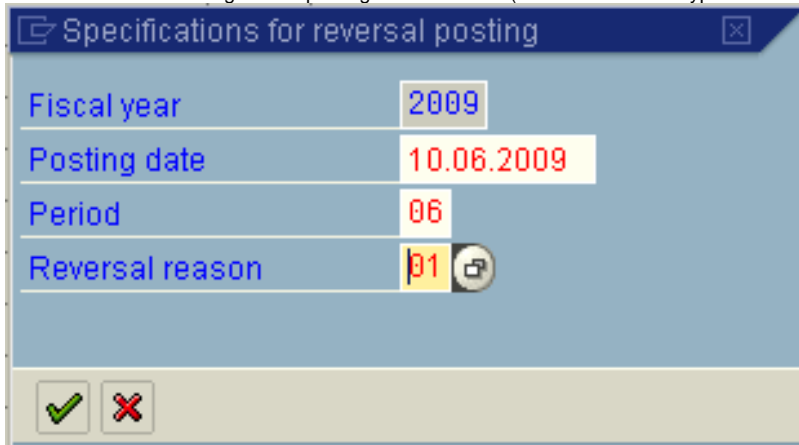
Reverse FI document Dynamic selections

Asset:		250000017109	0	Radar-Geschwindigkeitsmessgerät	
Company code		4060	SOLVAY FLUOR		
01 Local com bs / EUR					
Ast.val.dt	Amount posted	TTY	Transaction type	Text	Ord. dep.
31.05.2009	2.694,46	200	Retirement without revenue	Case 486573 - Scrapping	31

Reverse

button.

Select the line that belongs to the posting to be reversed (check Transaction type and Text to be sure ) and click on



The system simulates the reverse post:

Transaction Edit Goto Settings System Help

Overview of Asset Accounting Documents

Choose Save Additional acco

Document date	10.06.2009	Document type	AA	Company Code	4060
Posting date	10.06.2009	Period	06	Fiscal year	2009

Positions created in Company code currency

Itm	PK	BA	G/L acct	Short text	Amount	Curr.
1	70	7336	A210000000	250000017109 0000	2.694,46	EUR
2	75	7336	A212000000	250000017109 0000	1.392,46-	EUR
3	50	7336	F411100000	Tang ass-loss demo1	1.302,00-	EUR
*					0,00	EUR

Totals informtn	
Deb. total	2.694,46
Cred. total	2.694,46-

Save the document in order to post it.

## ATTACHMENTS

(N/A)

End of the OP.