

WW IFRS 16 - Pre-closure activities

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1 - Objective and Scope

Objective of these operations

The purpose of these tasks is to ensure that all necessary checks are performed in order to guarantee the monthly IFRS 16 closure process.

Please be aware that these checks should be performed between D-5 and D-2.

Scope

This procedure is applied to all WW companies under IFRS 16.

2 - Task description

Pre-closure activities

- i. Check of Suspense Account (SAP transaction code **FBL3N** - PF2: 5112100020 | WP2: 56030110)

The Suspense Account must always be balanced (the only exception when it's acceptable to not be balanced it is when a contract has a "*payment in advance*" rent posted).

This check should be performed along the month and in case it's not balanced it will need to be corrected until D-3.

Go to transaction **FBL3N** and insert the account and the company code, then select "*Open items*" at the last day of the month for which you are performing the check.

G/L Account Line Item Display

Data Sources

G/L account selection

G/L account: 5112100020
 Company code: 4056

Selection using search help

Search help ID:
 Search string:

Line item selection

Status

Open items
 Open at key date:

Cleared items
 Clearing date:
 Open at key date:

All items
 Posting date:

In the following case we can see that Company 4056 is balanced.

G/L Account 5112100020 Lease (suspense account) - IFRS 16
 Company Code 4056

CoCd	Account	BusA	St	Stat	DocumentNo	Clrng doc.	Type	Doc..Date	PK	Amount in doc. curr.	Amount in local cur.	LCurr
**	4056									0,00 0,00	0,00	EUR
***										0,00 0,00	0,00	EUR

Company 0005 instead is not balanced.

G/L Account 5112100020 Lease (suspense account) - IFRS 16
 Company Code 0005

CoCd	Account	BusA	St	Stat	DocumentNo	Clrng doc.	Type	Doc..Date	PK	Amount in doc. curr.	Amount in local cur.	LCurr
**	0005									6.800,00 0,00 0	6.800,00	EUR
***										6.800,00 0,00 0	6.800,00	EUR

If you open the line items you can see in detail which are the contracts that aren't balanced.

G/L Account 5112100020 Lease (suspense account) - IFRS 16
 Company Code 0005

CoCd	Amount in doc. curr.	Amount in local cur.	LCurr	Text	Assignment
0005	0,00	1.387,54	EUR		0000000200000
* 0005	0,00	0,00	EUR		0000000200001
* 0005	6.800,00	6.800,00	EUR		0000000200002
* 0005	0,00	0,00	EUR		0000000200003
* 0005	0,00	0,00	EUR		0000000200004
* 0005	0,00	0,00	EUR		0000000300000
* 0005	0,00	0,00	EUR		0000000400004
* 0005	0,00	0,00	EUR		0000000400006
* 0005	0,00	0,00	EUR		0000000400009
* 0005	0,00	0,00	EUR		0000000400010
* 0005	0,00	0,00	EUR		0000000400011

In this situation as you can see contracts 0005/200000 and 0005/200002 have issues.

For contract 0005/200000 the amount is only in the column "Amount in local currency". This means that Suspense Account for this contract is actually balanced (the column "Amount in document currency" is 0,00), but the currency of this specific contract (GBP) differs from the currency of the company (EUR) and in this situation the error is due to different exchange rates in the system.

For contract 0005/200002 the difference is due to the presence of a "probable end date" in the valuation parameters of the contract, which is limiting the calculation of the valuation part of the contract.

Contract: 0005/200002 AODOCS 0005-0012-Storage of SODA Ash

General Data | Partners | Term | Objects | Differing Measurements | Posting Parameters | Conditions | Valuation Parameters

Det Object	Object Description	No. Asset	Name of Valuation Rule	As
J4 0010	Storage of SODA Ash	1	No balance sheet valuation in local GAAP-Lease expense only	As
J4 0010	Storage of SODA Ash	2 FXA 0005/280000000003/0	Balance sheet valuation in IFRS	St

Valuation (2): Balance sheet valuation in IFRS

Valuation + Conditions Corrections Memo

Number: 2 Balance sheet valuation in IFRS

Valid: From 01.04.2020 [Current]

Object: J4 0010 Storage of SODA Ash

Asset: 0005 280000000003 0 Storage of SODA Ash

Start of Consid: 01.04.2020 End of Usage RoU

Probable End: 31.03.2021

Interest Rate: 3,2103157300 Val. Behavior: Absolute Differenz

Frequency Term: Currency: EUR / EUR

Acct Assignment: CTR CHEF/BP89006A19 From J4 0010

Memo:

To solve this situation you need to confirm if the contract in fact will be extended, and then create a new time slot in the valuation which will consider the term extension with the correct interest rate.

After the contract is updated you should post the contract and refresh **FBL3N** to see if it's balanced and the issue is solved.

Det Object	Object Description	No. Asset	Name of Valuation Rule	Asset Desc
J4 0010	Storage of SODA Ash	1	No balance sheet valuation in local GAAP-Lease expense only	
J4 0010	Storage of SODA Ash	2	FXA 0005/280000000003/0 Balance sheet valuation in IFRS	Storage of

Valuation (2): Balance sheet valuation in IFRS

Valuation + Conditions Corrections Memo

Number 2 Balance sheet valuation in IFRS

Valid From 01.04.2021 [Current]

Object J4 0010 Storage of SODA Ash

Asset 0005 2800000000003 0 Storage of SODA Ash

Start of Consid 01.04.2021 End of Usage RoU

Probable End 31.03.2022

Interest Rate 0,1744000000 Val. Behavior Absolute Differenz

Frequency Term Currency EUR / EUR

Acct Assignment CTR CHEF/BP89006A19 From J4 0010

Memo

G/L Account 5112100020 Lease (suspense account) - IFRS 16
 Company Code 0005

CoCd	Amount in doc. curr.	Amount in local cur.	LCurr	Text	Assignment
0005	0,00	1.387,54	EUR		000000200000
* 0005	0,00	0,00	EUR		000000200001
* 0005	0,00	0,00	EUR		000000200002
* 0005	0,00	0,00	EUR		000000200003
* 0005	0,00	0,00	EUR		000000200004
* 0005	0,00	0,00	EUR		000000300000
* 0005	0,00	0,00	EUR		000000400004

This is the most frequent reason why the suspense account might not be balanced.

This always happens with "open-end" contracts, as it is necessary to insert a "probable end date" during the contract creation.

NOTE: If you find any other type of issue that's unbalancing the account please analyze and solve and update this documentation if necessary.

ii. Check of Retirement Flow (SAP transaction code **FBL3N** - PF2: 7560020000 & 6560020000 | WP2: 89854631 & 89854630)

The Retirement Flow Accounts must always be balanced.

This check should be performed along the month and in case it's not balanced it will need to be corrected until D-3.

Go to transaction **FBL3N** and insert the accounts and then select "All items" from the first day of the year until the last day of the month for which you are performing the check.

G/L Account *
Company Code *

CoCd	Account	BusA	St	Stat	DocumentNo	Clrng doc.	Type	Doc..Date	FK	Amount in doc. curr.	Amount in local cur.	LCurr
**	0001									0,00	0,00	EUR
**	0005									0,00	0,00	EUR
**	0237									0,00	0,00	EUR
**	0276									0,00	0,00	EUR
**	3471									0,00	0,00	EUR
**	5835									0,00	0,00	EUR
**	5960									0,00	0,00	EUR
***										0,00	0,00	EUR

Retirement Flow accounts might not be balanced if a RE-FX contract presents a Special Flow in the valuation of the contract.

In that case it is necessary to analyze and correct the contract.

NOTE: If you find any issue that's not recurrent and unbalancing the account please analyze and solve and update this documentation if necessary.

iii. Check of Postings Without CO Object (SAP code transaction **FBL3N** - PF2: 6100000001 | WP2: 98300160)

The RENTING-MOVABLE ASSETS account must always be balanced.

This check should be performed along the month and in case it's not balanced it will need to be corrected until D-3.

Go to transaction **FBL3N** and select the variant "*IFRS16 CO OBJ*", then select "*All items*" from the first day of the year until the last day of the month for which you are performing the check.

The screenshot shows the SAP Variant Catalog for Program RFITEMGL. The variant **IFRS16 CO OBJ** is selected, with a short description of "Check postings without CO Objs". Other variants listed include IFRS16 FLOW, IFRS16-BEW, and IFRS16FR.

Variant name	Short Description	Environment	Protected	Created By	Created On	Changed By	Last Changed On
IFRS16 CO OBJ	Check postings without CO Objs	A		PT300185	17.12.2019	PT63040350	18.03.2021
IFRS16 FLOW	Curitiba	A		BRS0130	05.03.2019	BRS0130	12.04.2019
IFRS16-BEW	IFRS16 - reconcile	A	X	BUJUMPA	11.03.2019		
IFRS16FR	IFRS16 Analysis for France	A		PT63007002	27.05.2020	PT63007002	06.04.2021

G/L Account 6100000001 RENTING-MOVABLE ASSETS
Company Code *

Account	CoCd	Year/month	Amount in doc. curr.	Amount in local cur.	LCurr
**	0245			0,00	EUR
**	3384			0,00	USD
**	4056			0,00	EUR
**	4290			0,00	USD
**	5782			0,00	USD
**	5835			0,00	EUR
***				0,00	EUR
				0,00	USD

There shouldn't exist postings without CO object so these accounts with the selections of these should be balanced.

If it's not balanced it's necessary to analyze and correct the postings.

NOTE: If you find any issue or error that is allowing postings without CO object, you should report to CO and ID process experts in order to check this situation with IS.

iv. Check of OI table (SAP code transaction **SE16** - PF2: Table name = *Z1F_CAPEX_OI* | WP2: Table name = *ZWFAT58001*)

This table is used for vendor OI reclassification. Source : data from WBP

Go to transaction **SE16** and select the table according to the system you are in.

Data Browser: Initial Screen
















Table Name

Click enter and insert as Key date the last day of the month of closure and "Execute".

Data Browser: Table Z1F_CAPEX_OI: Selection Screen

 Number of Entries

KEY_DATE	<input type="text" value="30.04.2021"/>	to	<input type="text"/>	
SNDPRN	<input type="text"/>	to	<input type="text"/>	
BUKRS	<input type="text"/>	to	<input type="text"/>	
BELNR	<input type="text"/>	to	<input type="text"/>	
BUZEI	<input type="text"/>	to	<input type="text"/>	
GJAHR	<input type="text"/>	to	<input type="text"/>	
AUFNR	<input type="text"/>	to	<input type="text"/>	
POSID	<input type="text"/>	to	<input type="text"/>	
EBELN	<input type="text"/>	to	<input type="text"/>	
EBELP	<input type="text"/>	to	<input type="text"/>	
RECNRR	<input type="text"/>	to	<input type="text"/>	

The following tab will appear:



Table: Z1F_CAPEX_OI
 Displayed Fields: 23 of 27 Fixed Columns: List Width 0250

MANDT	KEY_DATE	SNDPRN	BUKRS	BELEN	BUZEI	GJAHR	AUFNR	POSID	EBELN	EBELP	RECNR	BUKRS_A	CBELNR	CPUDT	BUDAT	AUGDT	KOART
020	30.04.2021	PF1_020	0001	621139886	002	2020		NHA-M18503.03.2.20-05248	4513218806	00030		0001		19.03.2020	19.03.2020	.	S
020	30.04.2021	PF1_020	0001	6211399617	002	2020		NHA-M18503.02.2.20-05228	4513485888	00010		0001		31.03.2020	31.03.2020	.	S
020	30.04.2021	PF1_020	0001	6211399721	002	2020		NHA-C19815.01.7.79-ISAL	4513019877	00020		0001		31.03.2020	25.03.2020	.	S
020	30.04.2021	PF1_020	0001	6211407767	002	2020		NHA-C18869.01.7.79-ISAL	4513430505	00010		0001		08.09.2020	08.09.2020	.	S
020	30.04.2021	PF1_020	0001	6211408331	002	2020		NHA-C19959.01.79-ISAL	4513510817	00090		0001		23.09.2020	23.09.2020	.	S
020	30.04.2021	PF1_020	0001	6211408332	002	2020		NHA-C19959.01.79-ISAL	4513510817	00090		0001		23.09.2020	23.09.2020	.	S
020	30.04.2021	PF1_020	0001	6211408997	004	2020		NHA-C20046.01.1.12-05713	4513592968	00020		0001		01.10.2020	01.10.2020	.	S
020	30.04.2021	PF1_020	0001	6211409859	002	2020		NHA-J18501.FA.KI-36-0084	4513599681	00010		0001		19.10.2020	19.10.2020	.	S
020	30.04.2021	PF1_020	0001	6211410055	002	2020		R-U0GNHTA20-03-C	4512247538	00110		0001		26.10.2020	26.10.2020	.	S
020	30.04.2021	PF1_020	0001	6211410357	002	2020		NHA-M18503.01.9.96-05225	4201408868	00010		0001		29.10.2020	29.10.2020	.	S
020	30.04.2021	PF1_020	0001	6211410512	002	2020		NHA-J18501.FA.KI-36-0084	4201463702	00010		0001		03.11.2020	02.11.2020	.	S
020	30.04.2021	PF1_020	0001	6211410512	006	2020		NHA-J18501.FA.KI-36-0084	4201463702	00030		0001		03.11.2020	02.11.2020	.	S
020	30.04.2021	PF1_020	0001	6211410512	008	2020		NHA-J18501.FA.KI-36-0084	4201463702	00040		0001		03.11.2020	02.11.2020	.	S
020	30.04.2021	PF1_020	0001	6211410512	010	2020		NHA-J18501.FA.KI-36-0084	4201463702	00050		0001		03.11.2020	02.11.2020	.	S
020	30.04.2021	PF1_020	0001	6211410841	002	2020		NHA-M18503.03.3.36-05250	4513257807	00020		0001		06.11.2020	06.11.2020	.	S
020	30.04.2021	PF1_020	0001	6211411447	002	2020		NHA-C19847.01.7.79-ISIL	4513619826	00030		0001		19.11.2020	19.11.2020	.	S
020	30.04.2021	PF1_020	0001	6211411448	002	2020		NHA-C19847.01.7.79-ISIL	4513619826	00040		0001		19.11.2020	19.11.2020	.	S
020	30.04.2021	PF1_020	0001	6211411576	002	2020		NHA-C20020.01.5.56-05670	4513620704	00010		0001		23.11.2020	23.11.2020	.	S
020	30.04.2021	PF1_020	0001	6211411659	002	2020		NHA-C20043.01.4.40-05716	4513621521	00010		0001		24.11.2020	24.11.2020	.	S
020	30.04.2021	PF1_020	0001	6211411798	006	2020		NHA-M18503.02.2.20-05228	4513622248	00030		0001		25.11.2020	25.11.2020	.	S
020	30.04.2021	PF1_020	0001	6211411963	002	2020		NHA-C20901.01.2.22-05780	4513620703	00010		0001		30.11.2020	30.11.2020	.	S
020	30.04.2021	PF1_020	0001	6211412440	002	2020		NHA-C20053.01.5.52-05751	4513598000	00020		0001		07.12.2020	07.12.2020	.	S
020	30.04.2021	PF1_020	0001	6211412441	002	2020		NHA-C20053.01.5.52-05751	4513598000	00010		0001		07.12.2020	07.12.2020	.	S
020	30.04.2021	PF1_020	0001	6211412442	006	2020		NHA-C19966.01.7.79-ISIM	4201469930	00030		0001		07.12.2020	07.12.2020	.	S
020	30.04.2021	PF1_020	0001	6211412461	002	2020		NHA-C20043.01.4.40-05716	4513627807	00010		0001		08.12.2020	08.12.2020	.	S
020	30.04.2021	PF1_020	0001	6211412464	002	2020		NHA-C19903.01.6.62-05607	4201473132	00010		0001		08.12.2020	08.12.2020	.	S
020	30.04.2021	PF1_020	0001	6211412515	002	2020		NHA-C20903.01.8.80-05747	4513594085	00010		0001		08.12.2020	08.12.2020	.	S
020	30.04.2021	PF1_020	0001	6211412515	004	2020		NHA-C20903.01.8.80-05747	4513594085	00020		0001		08.12.2020	08.12.2020	.	S
020	30.04.2021	PF1_020	0001	6211412520	002	2020		NHA-C20903.01.2.25-05757	4513616217	00010		0001		08.12.2020	08.12.2020	.	S
020	30.04.2021	PF1_020	0001	6211412727	002	2020		NHA-120040.01.7.70-ISIM	4513596260	00010		0001		10.12.2020	10.12.2020	.	S
020	30.04.2021	PF1_020	0001	6211413038	002	2020		NHA-C20002.01.0.05-05688	4513531662	00010		0001		15.12.2020	15.12.2020	.	S
020	30.04.2021	PF1_020	0001	6211413074	002	2020		NHA-C20012.01.5.51-05627	4513531989	00010		0001		15.12.2020	15.12.2020	.	S
020	30.04.2021	PF1_020	0001	6211413078	002	2020		NHA-C20043.01.5.56-05715	4513619828	00010		0001		15.12.2020	15.12.2020	.	S
020	30.04.2021	PF1_020	0001	6211413079	002	2020		NHA-C20008.01.5.51-05749	4513627550	00010		0001		15.12.2020	15.12.2020	.	S
020	30.04.2021	PF1_020	0001	6211413085	002	2020		NHA-C18508.01.3.37-05618	4513478385	00020		0001		15.12.2020	15.12.2020	.	S
020	30.04.2021	PF1_020	0001	6211413086	002	2020		NHA-C18508.01.3.37-05618	4513478385	00030		0001		15.12.2020	15.12.2020	.	S

If you perform this check and the table above doesn't appear in the transaction, you should report this situation to the Process Expert and the Process Coordinator.

v. Account Clearing (SAP code transaction **F-03**)

1. Clearing of Suspense Account (PF2: 511210002 | WP2: 56030110)

In transaction **F-03** for the account selection¹ insert the correspondent G/L account and the fill in the other fields (Company Code, Clearing Date, Period and Currency) accordingly to the data.

Clear G/L Account: Header Data

Process Open Items

Account	<input checked="" type="checkbox"/>	Clearing Date	29.11.2021	Period	11
Company Code	<input type="checkbox"/>	Currency	EUR		

Open Item Selection

Normal OI

Additional Selections

- None
- Amount
- Document Number
- Posting Date
- Dunning Area
- Reference
- Payment order
- Collective invoice
- Document type
- Business Area
- Tax Code
- Others

Select "Process Open Items" and the following tab will appear.

Clear G/L Account Process open items

Distribute Difference Charge Off Difference Editing Options

Standard Partial Pmt Res.Items WH Tax

Account items 5112100020 Lease (suspense account) - IFRS 16

Assignment	Document...	D. P.	Posting ...	Docum...	EUR Gross
00000002	5050004037	S5 50	01.11.2..	01.11.2..	3.205,00-
00000003	5040001232	S4 40	01.10.2..	01.10.2..	481,74
00000003	5040001253	S4 40	01.11.2..	01.11.2..	481,74
00000003	5050004040	S5 50	01.11.2..	01.11.2..	481,74-
00000003	5040001233	S4 40	01.10.2..	01.10.2..	207,06
00000003	5040001254	S4 40	01.11.2..	01.11.2..	207,06
00000003	5050004043	S5 50	01.11.2..	01.11.2..	207,06-
00000003	5040001234	S4 40	01.10.2..	01.10.2..	467,33
00000003	5040001255	S4 40	01.11.2..	01.11.2..	467,33
00000003	5050004046	S5 50	01.11.2..	01.11.2..	467,33-
00000003	5040001235	S4 40	01.10.2..	01.10.2..	1.579,80
00000003	5040001256	S4 40	01.11.2..	01.11.2..	1.579,80
00000003	5050004049	S5 50	01.11.2..	01.11.2..	1.579,80-
00000003	5040001236	S4 40	01.10.2..	01.10.2..	481,74
00000003	5040001257	S4 40	01.11.2..	01.11.2..	481,74
00000003	5050004052	S5 50	01.11.2..	01.11.2..	481,74-
00000003	5040001237	S4 40	01.10.2..	01.10.2..	667,69
00000003	5040001258	S4 40	01.11.2..	01.11.2..	667,69

Processing Status

Number of items	48
Display from item	1
Display in clearing currency	

Amount entered	0,00
Assigned	5.683,61
Not assigned	5.683,61-

In order to clear the open items, detect the RE-FX contracts with payment in advance. Normally a contract, in F-03, should only have 2 lines posted (one with document type S4 and other with document type S5), so if we have 3 lines for a contract this is a contract with payment in advance (two lines with document type S4 and another line with document type S5).

Clear G/L Account Process open items

Distribute Difference Charge Off Difference Editing Options

Standard Partial Pmt Res.Items WH Tax

Account items 5112100020 Lease (suspense account) - IFRS 16

Assignment	Document...	D. P.	Posting ...	Docum...	EUR Gross
000000300003	5040001235	S4 40	01.10.2..	01.10.2..	1.579,80
000000300003	5040001256	S4 40	01.11.2..	01.11.2..	1.579,80
000000300003	5050004049	S5 50	01.11.2..	01.11.2..	1.579,80-

In order to clear the items you have to "unselect" the S4 document that is related to next month's rent and have as total of zero for the "Not assigned".

After the "Not assigned" amount is zero you can save the clearing in order to process the open items.

Clear G/L Account Process open items

Distribute Difference Charge Off Difference Editing Options

Standard Partial Prnt Res.Items WH Tax

Account Items 5112100020 Lease (suspense account) - IFRS 16

Assignment	Document...	D.	P.	Posting ...	Docum...	EUR Gross
00000003_	5040001235	S4	40	01.10.2.	01.10.2.	1.579,80
00000003_	5040001256	S4	40	01.11.2.	01.11.2.	1.579,80
00000003_	5050004049	S5	50	01.11.2.	01.11.2.	1.579,80-

Processing Status

Number of items	3	Amount entered	0,00
Display from item	1	Assigned	0,00
Display in clearing currency		Not assigned	0,00

The clearing document will be posted in the company selected

✔ Document 6512188960 was posted in company code 0294

To confirm that the clearing was performed correctly you should have no open items when you check the G/L account balance in **FBL3N**, unless the contract is an advance payment contract and you'll have as open item the posting for next month's rent.

G/L Account 5112100020 Lease (suspense account) - IFRS 16
 Company Code 0294

CoCd	Account	BusR	St	Stat	DocumentNo	Clrng doc.	Type	Doc..Date	PR	Amount in doc. curr.	Amount in local cur.	LCurr	Text	Assignment	TY	Postng Date	E
0294	5112100020	7360	●	△	5040001256		S4	01.11.2021	40	1.579,80	1.579,80	EUR	01.12.2021-31.12.2021-Other tangible	0000000300003	F31	01.11.2021	2
*	0294									1.579,80	1.579,80	EUR		0000000300003			
**	0294									1.579,80	1.579,80	EUR					
***										1.579,80	1.579,80	EUR					

2. Clearing of Lease Liability (ST) Lease reclassifications Account (PF2: 5112100070 | WP2: 56030160)

Before you perform the clearing please check the balance of this G/L account in **FBL3N** (open items last day of the current month).

CoCd	Account	BusA	St	Stat	DocumentNo	Clrng doc.	Type	Doc..Date	BK	Amount in doc. curr.	Amount in local cur.	LCurr	Text	Assignment	T
**	0245									0,00	0,00	EUR			
**	5835									0,00	0,00	EUR			
**	5957									-6.021.272-	6.021.272-	KRW			

In order to proceed with the clearing the balance has to be zero.

If the balance is not zero, this means that when the transaction was performed in a previous closure one of two postings wasn't performed due to accounts in OB52 being closed.

In order to correct this situation we need to manually reverse, through **FB03**, the document that was posted, since the balance for this account should also be zero.

After all necessary corrections were done and G/L account is balanced (=0) in **FBL3N** you can proceed with the account clearing.

In transaction **F-03** for the account selection¹ insert the correspondent G/L account and the fill in the other fields (Company Code, Clearing Date, Period and Currency) accordingly to the data.

Clear G/L Account: Header Data

Process Open Items

Account 1	<input checked="" type="checkbox"/>	Clearing Date	29.11.2021	Period	11
Company Code	<input style="border: 1px solid red;" type="text"/>	Currency	EUR		

Open Item Selection

Normal OI

Additional Selections

- None
- Amount
- Document Number
- Posting Date
- Dunning Area
- Reference
- Payment order
- Collective invoice
- Document type
- Business Area
- Tax Code
- Others

Select "Process Open Items" and the following tab will appear.

Clear G/L Account Process open items

Distribute Difference Charge Off Difference Editing Options

Standard Partial Prnt Res.Items WH Tax

Account Items 5112100070 LEASE LIABILITY (ST) LEASE RECLASSIFICATION

Assignment	Document...	D. P.	Posting ...	Docum...	EUR Gross
20211031	6511112408	SA 50	31.10.2..	31.10.2..	28,00-
20211101	6511112409	SA 40	01.11.2..	01.11.2..	28,00

Processing Status

Number of items 2

Display from item 1

Display in clearing currency

Amount entered 0,00

Assigned 0,00

Not assigned 0,00

Clear G/L Account Process open items

Save icon highlighted

You can save the clearing (CTRL+S) or select icon "save" to process the open items.

3. Clearing of LT Lease Debt - ST Portion Account (PF2: 5112100010 | WP2: 56030100)

Before you perform the clearing please check the balance of this G/L account in **FBL3N** (open items last day of the current month).

G/L Account 5112100010 LT LEASE DEBT - ST PORTION - IFRS16
Company Code *

CoCd	Account	BusA	St	Stat	DocumentNo	Clrng doc.	Type	Doc..Date	FK	Amount in doc. curr.	Amount in local cur.	LCurr	Text	Assignment	TIy	Postng Date
**	6078									0,00	0,00	CNY				
**	6246									0,00	242.910,16-	EUR				

In order to proceed with the clearing the balance has to be zero.

If the balance is not zero, this means that when the transaction was performed in a previous closure one of two postings wasn't performed due to accounts in OB52 being closed.

In order to correct this situation we need to manually reverse, through **FB03**, the document that was posted, since the balance for this account should also be zero.

After all necessary corrections were done and G/L account is balanced (=0) in **FBL3N** you can proceed with the account clearing.

In transaction **F-03** for the account selection¹ insert the correspondent G/L account and the fill in the other fields (Company Code, Clearing Date, Period and Currency) accordingly to the data.

Clear G/L Account: Header Data

Process Open Items

Account ①	<input checked="" type="checkbox"/>	Clearing Date	29.11.2021	Period	11
Company Code	<input type="checkbox"/>	Currency	EUR		

Open Item Selection

Normal OI

Additional Selections

- None
- Amount
- Document Number
- Posting Date
- Dunning Area
- Reference
- Payment order
- Collective invoice
- Document type
- Business Area
- Tax Code
- Others

Select "Process Open Items" and the following tab will appear.

Clear G/L Account Process open items

Distribute Difference Charge Off Difference Editing Options

Standard Partial Pmt Res.Items WH Tax

Account Items 5112100010 LT LEASE DEBT - ST PORTION - IFRS16

Assignment	Document...	D.	P.	Posting ...	Docum...	EUR Gross
20211031	5050001237	55	40	31.10.2..	31.10.2..	0,00
20211031	5050001237	55	50	31.10.2..	31.10.2..	0,00
20211031	5050001238	55	50	01.11.2..	31.10.2..	0,00
20211031	5050001238	55	40	01.11.2..	31.10.2..	0,00

Processing Status

Number of items: 4

Display from item: [icon]

Display in clearing currency: [checkbox]

Amount entered	0,00
Assigned	0,00
Not assigned	0,00

Clear G/L Account Process open items




Icons: Save (floppy disk), Back (left arrow), Home (house), Cancel (X)

You can save the clearing (CTRL+S) or select icon "save" to process the open items.


vi. Check of **ASKB**

Transaction **ASKB** posts the periodic asset from local to group account.

Periodic Asset Postings

Parameter



Company Code 

List assets
 List Direct Items

Layout

Test Run Specific.

Test Run

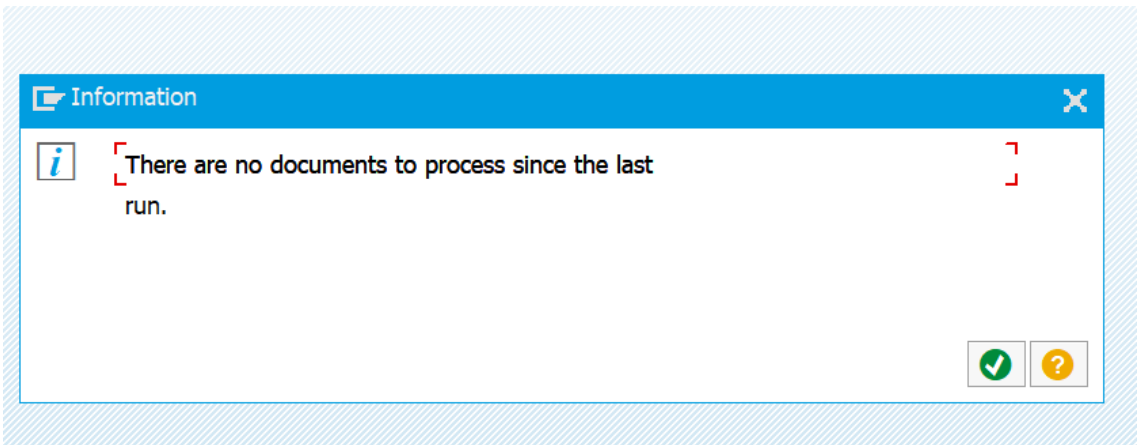
Main Asset Number to 
Asset Subnumber to 

Posting Control

Standard Posting Run
 Restart posting run

Insert one company at the time and run in "Test Run".

If there's nothing to post the screen will appear as following:



Otherwise if there are assets to be posted it will appear as following:

Periodic Asset Postings

Company Code : 0001 - Creation Date : 29.05.2020 - Creation Time : 10:35:41

Ref. doc.	Status	Acct.determ	Asset	SNo.	Orig.Doc.No.	BusA	TType	Amount posted	G/L Account	Short Text	TTY	Amount Crcy
		BE115005	150000004348 0	18034465	8NE0	114		761,41				EUR
			150000004349 0	18034466	8NE0	114		973,41				EUR
			150000004357 0	18034467	8NE0	114		1.480,89				EUR
		BE115005						3.215,71				EUR
		BE125000	150000004306 0	18034489	8890	114		3.685,33				EUR
			150000004290 0	18034487	7250	114		481,67				EUR
			150000004276 0	18034679	8500	114		130,00				EUR
			150000004258 0	18034481	8500	114		506,62				EUR
			150000004320 0	18034490	8500	114		985,13				EUR
			150000004248 0	18034774	8500	114		727,86				EUR
			150000004242 0	18034770	8500	114		2.187,74				EUR
			150000004187 0	18034564	8500	114		30,61				EUR
			150000003961 0	18034768	8500	114		1,90				EUR
			150000003873 0	18034484	8500	114		2.067,30				EUR
			150000004363 0	18034676	8500	114		260,00				EUR
			150000003694 0	18034677	8500	114		60,75				EUR
			150000003679 0	18034561	8500	114		1.010,00				EUR
			150000004365 0	18034492	8500	114		273,00				EUR
			150000003590 0	18034766	8500	114		33,63				EUR
			150000003588 0	18034764	8500	114		168,62				EUR
			150000003584 0	18034761	8500	114		4.930,45				EUR
			150000003565 0	18034760	8890	114		1.499,23				EUR
			150000003563 0	18034759	8890	114		640,67				EUR

- Test Run completed successfully
- A total of one document was created.

In this second case, go back to ASKB main page, remove the tick from "Test Run" and click on "Program" to "Execute in background" (or press F9).
 Choose as "Output Device" LP01

Periodic Asset Postings

Background Print Parameters

Output Device: LP01

Number of Copies: 1

Page Area: Everything Page (0 to 0)

Properties: Print Time: SAP spool only for now

Buttons: [OK] [Properties] [Cancel] [Info]

Then, run "Immediate", check and save.

Start Time
✕

Immediate
Date/Time
After Job
After Event
Operation Mode
➔

Date/Time

Immediate Start

After Job

Operation Mode

After Event

Periodic Job
]

✔ Check
📄
Period values
Restrictions
✕

In order to check the status of **ASKB** posting, go to transaction **SM37** and "Execute" (or press F8) the transaction.

Simple Job Selection

⏮ Execute
▶ Extended job selection
i Information

Job Name *

User Name PT63040350

Job Status

Sched.
 Released
 Ready
 Active
 Finished
 Canceled

Job Start Condition

From 29.05.2020 To 29.05.2020
 From ⌚ To ⌚

Or after event ▼

Job Step

ABAP Program Name

Here you can see the status of the action performed.

Job Overview

Refresh Release Stop Spool Job log Step Job details Application servers

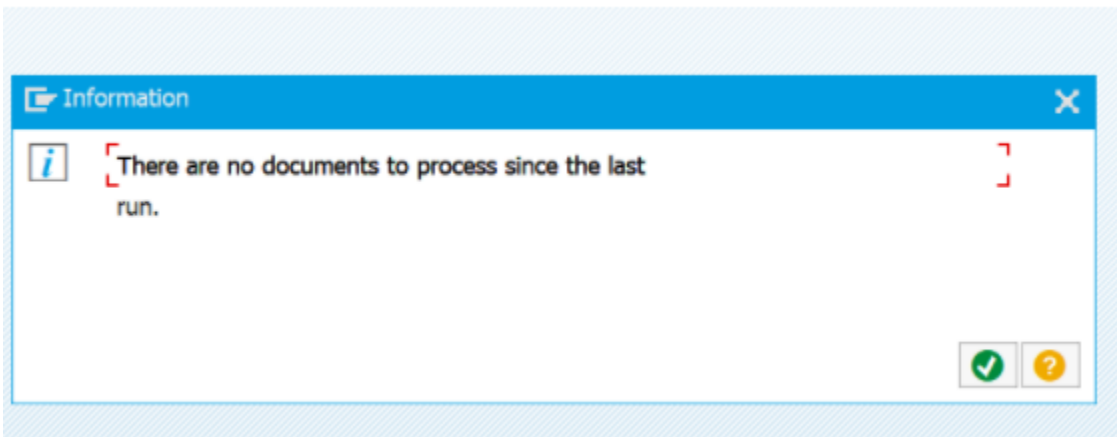
Job overview from: 29.05.2020 at: : :
to: 29.05.2020 at: : :
Selected job names: *
Selected user names: PT63040350
Jobs for client : 020

Scheduled Released Ready Active Finished Canceled
 Event-Driven Event ID:
 ABAP program Program name :

JobName	Spool	Job doc	Job CreatedB	Status	Start date	Start Time	Duration(sec.)	Delay (sec.)
RAPERB2000			PT63040350	Finished	29.05.2020	10:45:35	1	0
*Summary							1	0

Going back to **ASKB**, check again on "Test run" if the same company has nothing else to post.

If everything is done correctly, it should appear as image below.



vii. Check of AFAB

The transaction **AFAB** runs the depreciation of each company.

Depreciation Posting Run



Posting Parameters

Company Code	0001
Fiscal year	2020
Posting Period	5

Reason for posting run

- Planned posting run
- Repeat
- Restart
- Unplanned posting run



Further options

- List assets
- List of manual depreciation

Layout

Server Group

Parameters for Test Run

- Test Run
- Error Analysis
- Output List Only, No Documents

Main asset number

to

Asset subnumber

to



Run in "Test Run" one company at a time, inserting the current fiscal year and the current month.

Always run **AFAB** in "Repeat" mode.

If there is nothing to post the following message will appear:

Depreciation Posting Run for company code 0001



TESTRUN

Posting date : 31.05.2020

Date created: 29.05.2020

Period: 2020/005/02

Reference do...	Planned Amount	Amount Posted	Amount to be posted	Cumul.Posted Amt
-----------------	----------------	---------------	---------------------	------------------

■ **TESTRUN completed successfully**

▲ **No documents were created in this run**

If there are documents that need to be posted, please follow the same steps of **ASKB**.

Go back to **AFAB** main page, remove the tick from "Test Run" and click on "Program" to "Execute in background" (or press F9).

Chose as "Output Device" LP01.

Then, run "Immediate", check and save.

To check the status of **AFAB** postings, go to transaction **SM37** and "Execute" (or press F8) the transaction.

Going back to **AFAB**, check again on test run if the same company has nothing else to post.

viii. Check of Z1AANNUL

This transaction needs to be run twice a month, during pre-closure and closure periods.

During pre-closure, run **Z1AANNUL** only in test mode, to verify if the different accounts are balanced.

Fill **Z1AANNUL** with the required information – templates with pre-filled information can be found in the "*Variant Directory of Program Z1AANNUL*".

Use as charts of account COCA for PF2 and Z001 for WP2.

Run one company at the time, remembering to change the Country Key, based on the country identity of the company code (e.g.: company 0001 Belgium – country key BE; company 5835 Italy - country key IT, etc..).

To run **Z1AANNUL** during pre-closure in test run, remove the ticks on "*CREATE BATCH-INPUT*" and "*SCMA*".


ANNULMENT GROUP ACCOUNT

 Data Sources

G/L account selection

Chart of accounts	COCA	to		
G/L account		to		
Company code	0001	to		


Selection using search help

Search help ID	
Search string	
 Search help	

Transaction Figures Selection


Fiscal Year	2020	to	2020	
Business area	 *	to		
Currency type	10			

Line item selection

Open items at key date	31.05.2020			
Clearing date		to		

Further selections

Country Key	BE
EXERCISE	2020
Until period	5
NAME OF BATCH-INPUT	AANNUL-0001
Posting Date	31.05.2020

 The entered selections were not applied

Document type	SA
Position Text	MOUVEMENT ANNULATION MENSUEL-0001_0410
INPUT FILE FOR RFBIBL00	/var/extract/PF1/assetfile_rfbibl00
<input type="checkbox"/> CREATE BATCH-INPUT	
<input type="checkbox"/> SCMA	

Example of balanced account:

ANNULMENT GROUP ACCOUNT

ABAP FOR ANNULMENT ASSETS ACCOUNT GROUP

Z1AANNUL

CC	ANNUL.ACCT.	DIV.	A M O U N T	CLCVT	CURREN
6294	A260010409	8590	329,08	40	USD
6294	E102100019	8590	3.720,62	40	USD
6294	E112100019	8590	3.799,96	50	USD
6294	F302000029	8590	329,08	50	USD
6294	F507000009	8590	5,08	50	USD
6294	G540000019	8590	242,15	50	USD
6294	E112100029	8590	326,57	40	USD
TOTAL DEBIT:		40	4.376,27		USD
TOTAL CREDIT:		50	4.376,27		USD

Unbalanced accounts:

ANNULMENT GROUP ACCOUNT

ABAP FOR ANNULMENT ASSETS ACCOUNT GROUP

Z1AANNUL

CC	ANNUL.ACCT.	DIV.	A M O U N T	CLCVT	CURREN
6857	81683019		15.560,70	50	CNY
6857	84010019		160.652,00	50	CNY
6857	89853139		11.166,02	50	CNY
6857	85603019		39.002,35	40	CNY
6857	85603169		160.652,00	40	CNY
6857	85613019		160.653,27	40	CNY
6857	82350999		173.301,23	50	CNY
TOTAL DEBIT:		40	360.307,62		CNY
TOTAL CREDIT:		50	360.679,95		CNY

For this last situation you should perform an analysis of the contract and the IFRS 16 accounts that can impact the Z1AANNUL posting.

Please ensure that all necessary analysis and corrections are performed before D-1.

After this last task you may consider all closure activities as completed.