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Overview

This Job Aid details the procedure for the adjustments to accumulated depreciation in asset accounting. It covers both positive and negative adjustments to accumulated depreciation.

All entities requiring adjustments to accumulated depreciation **must** first obtain clearance from OPPBA Accounts Division in writing before running either transaction.

This job aid should not be used in the cases where a minor adjustment to accumulated depreciation posted in the current year is required as a result of an adjustment of useful live (in this case the fixed asset accountant can simply adjust useful life, and check the planned depreciation adjustment).

Examples of where the job aid can be used to adjust accumulated depreciation include:

- Year-end closing activities; to post adjustments to accumulated depreciation (reduce accumulated depreciation, i.e., post negative values). An example is write-back of accumulated depreciation due to a revaluation of remaining useful life which affects prior fiscal years. In this case the contra account for the posting to accumulated depreciation is the current year depreciation expense (due to immateriality).
- Posting depreciation manually; that is not using Umoja to calculate and automatically post depreciation when depreciation is run centrally. Entities can only use this method after approval of accounts division as Umoja has been set up to automatically post depreciation based on the useful life assigned to the IPSAS sub class of the asset. An application of this is the Vienna international Center (VIC), where UNIDO administer the building and provide lump sum postings to UNOV to recognise their portion of cost and accumulated depreciation for financial statement reporting purposes only.

Both procedures are performed by Financial_Accounting: Asset_Accounting_Senior_User (FA.16) enterprise role.

* * * * *

T1 – Reduce accumulated depreciation (ABZU)

The procedure for reducing the accumulated depreciation is simple, one step process, using specific T-Code for Manual Value Correction: “ABZU – Write-Up”

1. Log in to Umoja ECC. This can be done only by Asset Accounting Senior User role (FA.16)
2. Execute Transaction code **ABZU** to start the transaction.
3. In the Write-up: Initial Screen enter correct Asset number
 - 3.1. Enter current Document Date
 - 3.2. Enter current Posting Date (according to the fiscal year you need to post to).
 - 3.3. Enter or confirm Posting Period (must correspond to Posting Date)
 - 3.4. Enter or confirm Transaction Type **700** (Write-up ordinary and special depreciation)

Write-up: Initial Screen

Company Code	1000
Asset	4200000003
Subnumber	0

Date specif.

Document Date	12.02.2016
Posting Date	01.02.2016
Posting Period	2

Transact.

Transaction Type	700 Write-up ordinary and special depreciation
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4. Press Enter to proceed to the next screen.

- In Create Asset Transaction screen enter Asset Value Date (usually 1 January of current year), the adjustment value, and text. Document type must always be **AA**.

Create Asset Transaction: Write-up ordinary and special depreciation

Line Items

Asset 4200000003 0 HP DL580 COMPUTER SERVER G7
 Company Code 1000
 G/L Account 27171020
 Trans. Type 700 Write-up ordinary and special depreciation

Posting data

Asset Value Date	01.01.2016
Ordinary dep. PY	5000.00 USD
Cum. special dep.	0.00
Unplnd.dep.Prev.year	0.00
Reserves transf. PY	0.00

Additional details

Text Adjustmnt accumulated deprec. (write-back/reval.)
 Document Type AA

- Click on Simulate button, or chose "Extras" from the top Menu, and then "Simulate".

Create Asset Transaction: Write-up ordinary and special depreciation

Line Items

Asset 4200000003 0 HP DL580 COMPUTER SERVER G7

- Review lines from simulated data for posting and confirm all OK. If applicable, select the button for additional account assignments and populate any missing elements – see next step for details.

Create Asset Transaction: Write-up ordinary and special depreciation

Choose Save Additional account assignment

Document Header Info

Document Date: 12.02.2016 Document Type: AA Company Code: 1000
 Posting Date: 01.02.2016 Period: 02 Fiscal Year: 2016

Line items

It.	PK	BusA	G/L Account	Short Text	Σ	Amount	Crcy
1	70	S100	27871020	004200000003 0000		5,000.00	USD
2	50	S100	77871020	Depr IT Computer Equ		5,000.00-	USD
						0.00	USD

Totals informtn

Deb. total: 5,000.00 USD
 Cred. total: 5,000.00 USD
 Totals informtn: 0.00 USD

- ** If this asset does not pertain to a WBS Element or Internal Order (often referred only as Order in this function), you may skip to the next step.
 If, however, the asset was capitalized against an WBS Element or an Internal Order, you'll need to add the WBS Element / Internal Order number to the posting manually.

The WBS Element or Internal Order must be added to the two line items with Posting Key 70 and Posting Key 50.

* In order to see WBS Element and Internal Order, you may want to modify current report layout and show additional fields, as shown in the following screenshot (you can save the layout for future use, if you want to).

Create Asset Transaction: Write-up ordinary and special depreciation Use this button to select and include additional fields in report layout.

Document Header Info
 Document Date: 22.02.2016 Document Type: AA Company Code: 1000
 Posting Date: 22.02.2016 Period: 02 Fiscal Year: 2016

Line items

It.	PK	BusA	G/L Account	Short Text	Σ	Amount	Crcy	Cost Center	AsstValDat	TTY	TTY	Asset	Fund	Grant	WBS Elem.	Order	Funds ...	Segment	
1	70	S100	27871020	004200000004 0000		5,000.00	USD		01.01.2016	790	275	4200000004	32KRT	M1-32KRT-000002			11562	104INTLDEV	
2	50	S100	77871020	Depr IT Computer Equ		5,000.00-	USD	11562					32KRT	M1-32KRT-000002			11562	104INTLDEV	
						0.00	USD												

Totals informtn
 Deb. total: 5,000.00 USD
 Cred. total: 5,000.00 USD
 Totals informtn: 0.00 USD

First, click on the line with Posting Key 70 (usually Line #1), and then click on the 'Additional account assignment' button.
 Fill in either the WBS Element or the Internal Order and then click on the green check.

Create Asset Transaction: Write-up ordinary and special depreciation

Document Header Info
 Document Date: 22.02.2016 Document Type: AA Company Code: 1000
 Posting Date: 22.02.2016 Period: 02 Fiscal Year: 2016

Line items

It.	PK	BusA	G/L Account	Short Text	Σ	Amount	Crcy	Cost Center	AsstValDat	TTY	TTY	Asset	Fund	Grant	WBS Elem.	Order	Funds ...	Segment	
1	70	S100	27871020	004200000004 0000		5,000.00	USD		01.01.2016	790	275	4200000004	32KRT	M1-32KRT-000002			11562	104INTLDEV	
2	50	S100	77871020	Depr IT Computer Equ		5,000.00-	USD	11562					32KRT	M1-32KRT-000002			11562	104INTLDEV	
						0.00	USD												

Totals informtn
 Deb. total: 5,000.00 USD
 Cred. total: 5,000.00 USD
 Totals informtn: 0.00 USD

Additional account assignment

Business Area: S100 Trdg Part.BA:
 Asset: 4200000004 0
 Order:
 WBS Element: SB-00102 Network
 Commitment Item:
 Material:
 Transactn Type: 275

Second, click on the line with Posting Key 50 (usually Line #2), and then click on the 'Additional account assignment' button. Fill in the the WBS Element or Internal Order number here and click the green check.

Create Asset Transaction: Write-up ordinary and special depreciation

Document Header Info
 Document Date: 22.02.2016 Document Type: AA Company Code: 1000
 Posting Date: 22.02.2016 Period: 02 Fiscal Year: 2016

It.	PK	BusA	G/L Account	Short Text	Σ	Amount	Crcy	Cost Center	AsstValDat	TTY	TTY	Asset	Fund	Grant	WBS Elem.	Order	Funds ...	Segment	
1	70	S100	27871020	004200000004 0000		5,000.00	USD		01.01.2016	790	275	4200000004	32KRT	M1-32KRT-000002	SB-001029		11562	104INTLDEV	
2	50	S100	77871020	Depr IT Computer Equ		5,000.00-	USD	11562					32KRT	M1-32KRT-000002			11562	104INTLDEV	
						0.00	USD												

Totals informt'n
 Deb. total: 5,000.00 USD
 Cred. total: 5,000.00 USD
 Totals informt'n: 0.00 USD

Additional account assignment dialog box:
 Business Area: S100 Trdg Part.BA:
 Cost Center: 11562
 Order:
 Profit Center: 9999
 Segment: 104INTLDEV Partner Segment:
 WBS Element: SB-001029 Work
 Fund: 32KRT BP M99 Grant: M1-32KRT-000002
 Partner Fund:
 Functional Area: S9AD0001 Commitment Item:
 Funds Center: 11562
 Earmarked Funds:
 Sales Order:
 Material: Real Estate Obj:

In case of the WBS Element, this is how data should show after the change:

Create Asset Transaction: Write-up ordinary and special depreciation

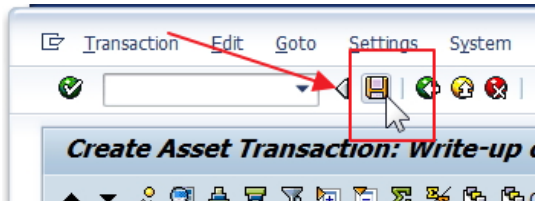
Document Header Info
 Document Date: 22.02.2016 Document Type: AA Company Code: 1000
 Posting Date: 22.02.2016 Period: 02 Fiscal Year: 2016

It.	PK	BusA	G/L Account	Short Text	Σ	Amount	Crcy	Cost Center	AsstValDat	TTY	TTY	Asset	Fund	Grant	WBS Elem.	Order	Funds ...	Segment	
1	70	S100	27871020	004200000004 0000		5,000.00	USD		01.01.2016	790	275	4200000004	32KRT	M1-32KRT-000002	SB-001029		11562	104INTLDEV	
2	50	S100	77871020	Depr IT Computer Equ		5,000.00-	USD	11562					32KRT	M1-32KRT-000002	SB-001029		11562	104INTLDEV	
						0.00	USD												

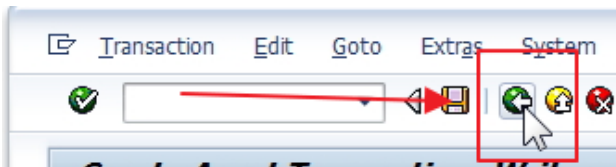
Totals informt'n
 Deb. total: 5,000.00 USD
 Cred. total: 5,000.00 USD
 Totals informt'n: 0.00 USD

Annotations:
 - Green box: This is how WBS Element should be displayed.
 - Purple box: Where applicable, Internal Order should show here.

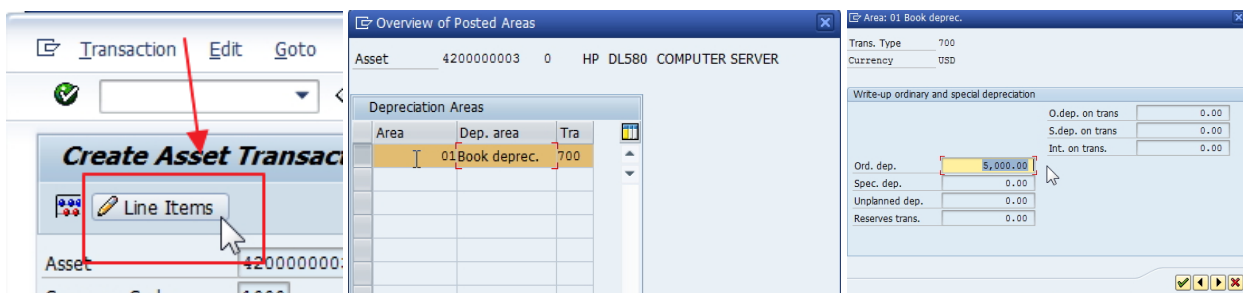
- Once you are satisfied with the simulated outcome, click on Save (Post) or select “Transaction” from the menu, and then Post.



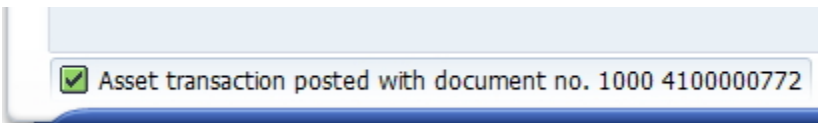
- If you need to make corrections, click on green back button, and you can make changes directly on the screen. Note that contra-account posting is done automatically by the system.



- [Alternatively, you can click on “Line Items”. Then, you will see only one transaction line, and you can double-click it to modify the transaction. This will, however, allow you to modify only the amount.]



- Once you have successfully posted the transaction, you will receive confirmation message with the Document Number in the lower left corner of the screen.



13. You can immediately see the adjustment in the Asset Explorer (**AW01N**) on the Write-up line and its effect on the Net book value:

Asset Explorer

Asset 1000-4200000... Company Code **1000** United Nations
 Asset 4200000003 0 HP DL580 COMPUTER SERVER G7
 Fiscal year 2016

Planned values Posted values Comparisons Parameters

Planned values Book depreciation in local currency

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions	21,941.00		21,941.00	USD
Acquisition value	21,941.00		21,941.00	USD
Ordinary deprec.	15,998.65	10,100.63	26,099.28	USD
Special depreciation				USD
Unplanned dep.				USD
Write-up		5,000.00	5,000.00	USD
Value adjustment				USD
Net book value	5,942.35	5,100.63	841.72	USD
Down payments				USD

Transactions

AssetValDate	Amount	TType	Transaction type name	Σ Ordinary deprctn	Σ Ord. dep.	Crcy
01.01.2016	5,000.00	700	Write-up ordinary and special depreciation	5,000.00	5,000.00	USD
				5,000.00	5,000.00	USD

14. You can also see adjusted planned depreciation.

Asset Explorer

Asset 1000-4200000... Company Code 1000 United Nations
 Depreciation Asset 4200000003 0 HP DL580 COMPUTER SERVER G7
 Fiscal year 2016

Planned values | Posted values | Comparisons | Parameters

Posted dep. values Book depreciation in local currency

Value	Fiscal year start	Change	Posted values	Crcy
APC transactions	21,941.00		21,941.00	USD
Acquisition value	21,941.00		21,941.00	USD
Ordinary deprec.	15,998.65-		15,998.65-	USD
Special depreciation				USD
Unplanned dep.				USD
Write-up		5,000.00	5,000.00	USD
Value adjustment				USD
Net book value	5,942.35	5,000.00	10,942.35	USD
Down payments				USD

Objects related to as...

- Equipment
 - HP DL580 CO
- Cost Center
 - DESA CDO UN/
- G/L Account
 - FA IT Compute
- WBS element
 - SB-001029

Depreciation posted/planned

Status	Status	Per	Σ Ord.dep. TBP	Σ Spec.dep.	Σ Uplnd dep.	Σ Reserves	Σ Revaluat.	Crcy
Planned	Planned	1	457.10-	0.00	0.00	0.00	0.00	USD
Planned	Planned	2	1,226.34-	0.00	0.00	0.00	0.00	USD
Planned	Planned	3	841.72-	0.00	0.00	0.00	0.00	USD
Planned	Planned	4	841.72-	0.00	0.00	0.00	0.00	USD
Planned	Planned	5	841.72-	0.00	0.00	0.00	0.00	USD
Planned	Planned	6	841.72-	0.00	0.00	0.00	0.00	USD
Planned	Planned	7	841.71-	0.00	0.00	0.00	0.00	USD
Planned	Planned	8	841.72-	0.00	0.00	0.00	0.00	USD
Planned	Planned	9	841.72-	0.00	0.00	0.00	0.00	USD
Planned	Planned	10	841.72-	0.00	0.00	0.00	0.00	USD
Planned	Planned	11	841.72-	0.00	0.00	0.00	0.00	USD
Planned	Planned	12	841.72-	0.00	0.00	0.00	0.00	USD
			10,100.63-	0.00	0.00	0.00	0.00	USD

- If you want to further review posted document, you can either double-click transaction shown in the first Asset Explorer screen, or invoke Transaction Code FB03 and use Document Number recorded after posting the adjustment. Remember that from there, you can also see FM, Grant, and other relevant documents when selecting “Environment” from top menu, and then selecting “Document Environment” and then “Accounting Documents”.

Display Document: General Ledger View

Display Currency | Entry View | Other Ledger

Data Entry View

Document Number: 4100000772 | Company Code: 1000 | Fiscal Year: 2016
 Document Date: 12.02.2016 | Posting Date: 01.02.2016 | Period: 2
 Reference: | Cross-Comp.No.: |
 Currency: USD | Texts exist: | Ledger Group: |

Ledger 0L

Doc.: 4100000772 | FiscalYear: 2016 | Period: 2

C...	Item	L.item	PK	SG	Account	Description	Curr.	Amount...	G/L Account	Assignment	BusA	Fund	Grant	Order	WBS element
10...	1	000001	70		27871020	004200000003 0000	USD	5,000.0...	27871020		S100	32KRT	M1-32KRT-000002		
	2	000002	50		77871020	Depr IT Computer Equ	USD	5,000.0...	77871020	41000007722016	S100	32KRT	M1-32KRT-000002		

- This will conclude procedure of adjustment for reducing the accumulated depreciation.

Note: If there is a requirement to adjust the Asset Useful Life, please follow standard procedure, as described in procedure for Asset Impairment (refer to Job Aid “FI-AA JA6 - Impairment of Asset v1.3”), by maintaining Asset Master Record and creating new interval, and recording adjusted useful life.

T2 – Record accumulated depreciation manually (ABMA)

This is the procedure for manual Recording of Accumulated Depreciation. In order for the system to be able to accept such posting, fixed asset being affected must not be subject to standard Straight Line Depreciation (ZSLA), but instead must be set to not be depreciated (Z000 – No Depreciation), from the acquisition/capitalization date.

- For fixed assets where accumulated depreciation is recorded only manually, they will be in continuous “No Depreciation” status.
- For those fixed assets where this is one-time adjustment, and the depreciation method needs to be reverted to ZSLA, please raise an iNeed ticket requesting assistance for Adjustment of Accumulated Depreciation. It should be addressed to Asset Accounting / Fixed Assets. This kind of adjustment will be used in very limited circumstances.

Adjustment procedure is performed as follows:

1. Confirm Depreciation Key is “Z000 – No Depreciation”
 - 1.1. Check Depreciation Areas tab using transaction **AS03**, and confirm that the Fixed Asset has Z000 set as Depreciation Key and that it is in correct Interval (from the acquisition/capitalisation date or from date 01.01.1900).
 - 1.2. If Depreciation Key and Interval are correct proceed with Adjustment.
2. Adjustment: Post fixed amount of the accumulated depreciation for affected fixed asset, with specific value date. Use T-Code **ABMA** – this has to be done by Asset Accounting Senior User role, FA.16

T-2.1 Review Depreciation Key

1. Log in to Umoja ECC, using Asset Accounting Senior User role (FA.16). Note that Asset Accounting User (FA.15) can review and correct
2. Execute Transaction code **AS03** to review Asset Master Record.
3. In the Depreciation Areas tab ensure **Depreciation Key (DKey)** is set to Z000 and **that Depreciation Start (Odep Start)** for Z000 is before effective date of Adjustment.

Display Asset: Master data

Asset values

Asset: 4200003050 Network switch
Class: 420 IT Comp,Net,Stor Eq Company Code: 1000

Origin Net Worth Tax Insurance Leasing **Deprec. Areas**

A.. Depreciation area	DKey	UseLife	Prd	Odep Start
01 Book deprec.	Z000	4		01.10.2015

4. For more details, you can double click that line:

Display Asset: Depreciation area Book deprec.

Asset values Data for revaluation

Asset: 4200003050 Network switch
Class: 420 IT Comp,Net,Stor Eq Company Code: 1000
Area: 01 Book deprec. Book depreciation in local currency

Interval from 01.01.1900 to 31.12.9999

General Specifications

Depreciation Key: Z000 No depreciation
Useful life: 4 / 0
Original useful life: 0 / 0

Start of Calculation

Ord.dep.start date: 01.10.2015
Operating readiness: 13.10.2015

Additional Specifications

Scrap value: 0.00 USD
Scrap Value %: 0.000000000000
Acquis.year: 2013 2

More Intervals

5. If everything is OK, proceed with the Adjustment. If Depreciation Key needs to be set, proceed with next steps.

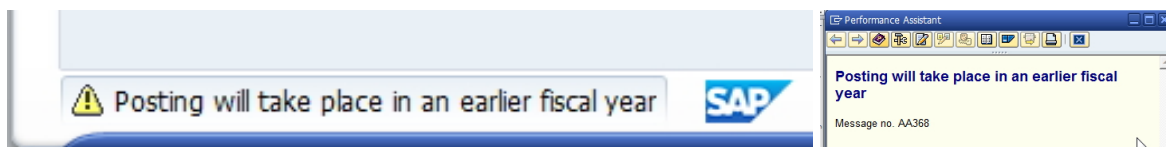
T-2.2 Record Accumulated Depreciation Adjustment

1. Log in to Umoja ECC, using Asset Accounting Senior User role (FA.16)
2. Execute Transaction code **ABMA** to enter data and record Accumulated Depreciation Adjustment.
3. On the first screen:
 - 3.1. Enter Asset number.
 - 3.2. Enter current Document and Posting Dates
 - 3.3. You can enter correct Posting Period, if not the system will warn and change it during processing.
 - 3.4. Enter Transaction Type:
 - 3.4.1. "600 – Manual ordinary depreciation on prior-yr acquis." for assets acquired in prior years.
 - 3.4.2. "610 - Manual ordinary depreciation on current-yr acquis." for assets acquired in current year.

The screenshot shows the 'Manual depreciation: Initial Screen' in SAP. The form contains the following fields:

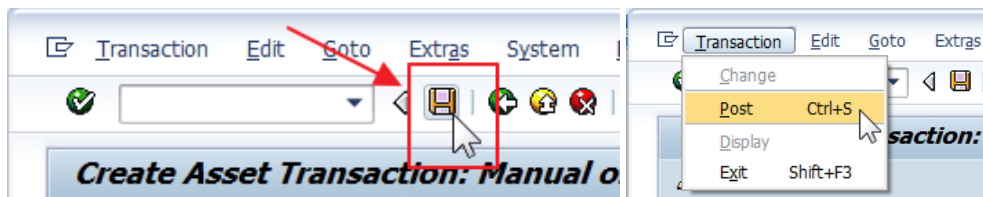
Company Code	1000
Asset	4200003050
Subnumber	0
Date specif.	
Document Date	01.10.2015
Posting Date	01.10.2015
Posting Period	10
Transact.	
Transaction Type	600 [Manual ordinary depreciation on prior-yr acquis.]

4. If you are posting into prior year, you may get a warning from the system. This is only a warning and you can proceed by pressing **'Enter'** key.

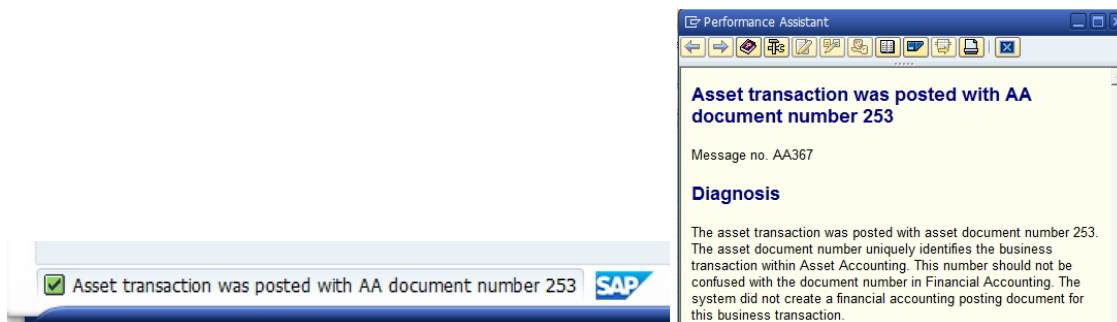


5. On the second screen:
 - 5.1. Enter Amount posted – total amount of accumulated depreciation you want to post.
 - 5.2. Enter Asset Value Date – Effective date for Accumulated Depreciation. Note that Asset Value Date and Posting Date (from the first screen) must be in the same fiscal year.
 - 5.3. Enter Additional details: Text and Reference.

6. Click on Post button, or select Transaction and then Post.



7. Upon successful posting, you will receive confirmation in the lower left screen corner. If you click on this message, you will see additional information, explaining that Asset Accounting transaction was posted, however, there was no Financial Accounting posting, as this will be posted during Depreciation Run.



- You can review Asset Accounting posting, using Asset Explorer Transaction **AW01N**, **Planned values** tab for relevant **Fiscal year**:

Asset Explorer

Company Code: 1000 United Nations
 Asset: 4200003050 0 Network switch
 Fiscal year: 2015

Planned values Book depreciation in local currency

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions		10,440.00	10,440.00	USD
Acquisition value		10,440.00	10,440.00	USD
Ordinary deprec.		5,000.00-	5,000.00-	USD
Special depreciation				USD
Unplanned dep.				USD
Write-up				USD
Value adjustment				USD
Net book value		5,440.00	5,440.00	USD
Down payments				USD

Transactions

AssetValDate	Amount	TType	Transaction type name	Crcy
01.10.2015	10,440.00	Z13	Acquisition for Adjustmnt due to Phys. Verificatio	USD
01.10.2015	5,000.00-	600	Manual ordinary depreciation on prior-yr acquis.	USD

- In the **Posted values** tab, you will see all values as planned, until the Depreciation Run is completed. This will complete and confirm the adjustment to accumulated depreciation procedure.

Asset Explorer

Company Code: 1000 United Nations
 Asset: 4200003050 0 Network switch
 Fiscal year: 2015

Posted dep. values Book depreciation in local currency

Value	Fiscal year start	Change	Posted values	Crcy
APC transactions		10,440.00	10,440.00	USD
Acquisition value		10,440.00	10,440.00	USD
Ordinary deprec.				USD
Special depreciation				USD
Unplanned dep.				USD
Write-up				USD
Value adjustment				USD
Net book value		10,440.00	10,440.00	USD

Depreciation posted/planned

Status	Status	Per	Σ	Ord. dep.	Σ Spec.dep.	Σ Uplnd dep.	Σ Reserves	Σ
⚠	Planned	Planned	10	5,000.00-	0.00	0.00	0.00	
⚠	Planned	Planned	11	0.00	0.00	0.00	0.00	