Asset Mutation Report

Report Module Guide: Asset Mutation Report (Capital Goods Mutation)

Module Location

Inventory > Bonded Zone > Asset Mutation Report

Module Objective

The **Asset Mutation Report** module is used to generate a report that tracks the movement (mutation) of fixed assets or capital goods based on **quantity (number of units)**. In the context of a Bonded Zone, this report has a crucial function: to provide data for reporting to Customs regarding the position and movement of capital goods (e.g., machinery and equipment) that have received customs facilities.

1. View and How to Read the Report

The main page of this module is the quantity mutation report for all registered fixed assets.

Key Column Explanation

This report is read like a stock mutation report:

- **Beginning Balance**: The quantity (number of units) of the asset at the start of the period.
- **Additions**: The number of new asset units added (e.g., from purchases/imports) during the period.

- **Reductions**: The number of asset units that were removed (e.g., because they were sold, re-exported, or written off) during the period.
- **Book Balance**: The quantity of the asset that should exist according to the system's records, calculated with the formula: **Beginning Balance + Additions - Reductions**.
- **Stocktake**: This column can be used to input the results of a physical asset count.
- **Difference**: Shows the variance between the Book Balance and the Stocktake.

2. Usage Steps

1. **Generate the Report**: Open the module to display the mutation report. You can use the Asset filter to search for a specific asset.
2. **Export Data**: Click the **[Export to MS Excel]** button to download the data if it's needed for reporting or further analysis.
3. **Use for Audits**: This report is used as a checklist during asset audits, both by internal teams and by Customs officials.

Tips & Important Notes

- Although it is a fixed asset report, in the context of a Bonded Zone, this report is crucial for **compliance** with Customs regulations regarding capital goods.

- This report is used to prove the **existence and quantity** of machinery or equipment for which import duties have been suspended.

- This is a crucial physical control report for **Asset Managers, Exim Teams, and Internal Audit Teams**.

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