

# Asset Mutation Report

## Report Module Guide: Asset Quantity Mutation

### Module Location

Fixed Asset > Reports > Asset Mutation Report

### Module Objective

The **Asset Mutation Report** module is used to generate a report that tracks the movement or mutation of fixed assets based on **quantity (number of units)**, not value. This report shows the beginning balance, additions, reductions, and ending balance of asset units, and is used as the primary tool for the physical reconciliation process or **stocktake** of assets.

## 1. View and How to Read the Report

The main page of this module is the quantity mutation report for all 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) during the period.

- **Reductions:** The number of asset units that were removed (e.g., because they were sold 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 is used to input the results of the actual physical count of the asset in the field.
- **Difference:** The variance between the Book Balance and the Stocktake. A number in this column highlights any missing or excess assets.

## 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. **Perform a Physical Count:** Use this report (printed or exported to Excel) as a checklist when conducting a physical count of assets in the field.
3. **Input Stocktake Results:** Enter the physical count results into the **Stocktake** column.
4. **Analyze the Difference:** Check the **Difference** column to identify assets with a mismatch between the system's records and the physical condition.

## Tips & Important Notes

- The main focus of this report is **quantity (units)**, not value (price).
  - Use this report as the primary tool when conducting a periodic **stocktake or physical inventory** of fixed assets (e.g., annually).
  - Any significant difference must be investigated further. If an asset is proven to be lost, its write-off needs to be processed through the **Asset Transaction** module.
  - This is a crucial **physical control report** for **Asset Managers and Internal Audit Teams**.
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