

INVENTORY DEVALUATION & WRITE-DOWN REGISTER

Record of Inventory Cost Adjustments, Lower of Cost or Net Realizable Value (LCNRV), and Scrap write-offs

Register Period:

Reference No:

Entity / Division:

Date Prepared:

TOTAL ORIGINAL CARRYING VALUE

TOTAL ADJUSTED CARRYING VALUE (NRV)

TOTAL WRITE-DOWN / DEVALUATION LOSS

DATE	ITEM / SKU	DESCRIPTION	LOCATION	QTY	ORIG. COST	NEW VAL (NRV)	WRITE-DOWN	REASON CODE / NOTES	AUTH.

Prepared By (Inventory Custodian)

Date:

Reviewed By (Finance / Controller)

Date: _____

Authorized By (Management)

Date: _____