

DAMAGED GOODS WRITE-DOWN LEDGER

Inventory Valuation & Write-Down Adjustments Record

Ledger Period / Date:

Location / Warehouse:

Prepared By:

Authorized Sign-off:

Date	Item No. / SKU	Description	Qty	Unit Cost (A)	Est. NRV* (B)	Write-Down / Unit (A-B)	Total Write-Down	Reason for Damage / Action Taken

FINANCIAL SUMMARY

Total Pre-Write-Down Cost:

Total Net Realizable Value (NRV):

Total Inventory Write-Down Value:

ACCOUNTING JOURNAL REFERENCE

Debit Account (Loss on Write-down):

Credit Account (Allowance / Inventory):

Journal Entry Reference No:

* NRV = Net Realizable Value (Estimated selling price in the ordinary course of business, less reasonably predictable costs of completion, disposal, and transportation).

Inventory Clerk Signature / Date

Warehouse Manager Signature / Date

Finance/Accounting Approver Signature / Date