### Sisukord

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POOLELI - kasutamiseks alates 21.04.2022 !!!

# FIXED ASSET RECALCULATION

Document for recalculation and partial write - off of fixed assets.

- Fixed Asset recalculation document is created to recalcualte assets.
- At least one asset must be entered on the fixed asset recalculation document.
- The value of several fixed assets can be changed on one document.
- Recalculation and partial write-off are added to the fixed assets card.
- The document is processed according to the established rules https://wiki.directo.ee/et/menetlus
- Fixed asset recalculation is confirmed.
- Transaction INV\_HIND is created after confirming the document. Information about the recalculation is written on the fixed asset card.

The register is located Finance  $\rightarrow$  Documents  $\rightarrow$  Fixed Asset recalculation.

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## 1. Document buttons

### 1.1. Header buttons

- New opens a new unfilled document
  Save saves document
- **Confirm** confirms document

New 🗇 Save 🗸 Confirm 🖷 Copy 🛞 Discard 🍈 Delete 🖉 Attachments

- **Copy** makes a copy of the document. The document has all the same assets as on the original document. There can be only one unsaved draft. Once the new document is saved, a new copy can be made.
- **Discard** the button is active when the document is in draft status (an unsaved changes has been made to the transaction). After pressing the Discard button, the unsaved changes will be removed and the document will be in saved status.
- **Delete** deletes the document. Asks in advance if you are sure you want to delete.

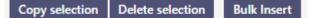
- Attachments allows to attach files to the document
- Mail allows to send a document by e-mail
- Print prints the document

#### 1.2. Row buttons

• Select filters - different asset fields can be added from here to be used as filters to add all assets that meet the given conditions at the same time. Must take into account that partial match is searched when using filters. If filter "Name" is selected, a word car is typed and button "Fill in the document" is pressed, then all assets whose name contains the word car, will be added to the document (for example car, car 1, yellow car etc.).

Fill document

- starts the placement from the first empty line based on the previous filters. At least one filter must be filled for the button to work.



- **Copy selection** copies the selected rows to the copy buffer. To select rows, press on the row number. The button is not active if no rows are selected. Copied rows can be pasted from the row context menu (opens when you right-click on the line number) with "paste rows".
- **Delete selection** -deletes the selected rows. To select rows, press on the row number. The button is not active if no rows are selected.
- **Bulk insert** allows to fill/place rows based on a spreadsheet (mostly excel). The order in which the columns should be is listed in the HELP under the Bulk insert button.
- Image: these buttons affect the height of the rows.
- 💹 for exporting table or selected rows to Excel.
- I from this button row fields can be selected and unselected. Only selected fields are displayed on the document.

### 2. Document fields

#### 2.1. Header fields

- **Number** document number.
- **Date** the effect time of the document and the time the transation is created with.
- **Comment** text field, is placed on transaction.

#### 2.2. Row fields

Fixed assets codes which value is changed, are placed on the lines of the document. The position of the fields can be changed. The data column can be added, removed and reordered.

#### 2.2.1. Editable fields

2025/06/22 23:52

- **Operation** option "Downward revaluation", "Upward revaluation", "Partial write off".
- Code option of assets. Code is placed.
- **Recalculation** number field, where the new asset value can be written in case of recalculation and the remaining purchase price in the case of partial write off.

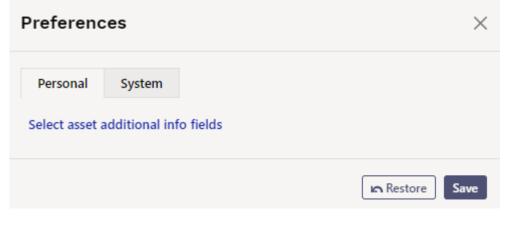
#### 2.2.2. Informative non-editable fields

- Name asset name
- Comment asset comment
- Purchase date asset purchase date
- Amort % asset depreciation %
- Purchase price total total asset purchase price
- Depreciation asset depreciation
- Residual value asset residual value at the time the document is created
- **Change** <u>Upward revaluation ja Downward revaluation calculation</u>: Revaluated value minus Residual value. <u>Partial write off calculation</u>: (Revaluated value/Purchase price total)\*100% 100%.
- Purchase price total is displayed YES if "fair value" is not filled on the asset card.
- Fair value is displayed YES if "fair value" is filled on the asset card.

Depending on whether the purchase price total method or fair value method is used, the sum of upward and downward revaluation is placed differently on fixed asset card.

### 3. Fine-tuning

Button March on the right side of the header opens the fine-tuning settings.



• Select asset additional info fields - Allows to add asset information fields to document rows.

## 4. Operation

1. Document is **generated** from asset card, asset inventory document or from asset recalculation register.

- Asset information is filled in automatically when document is generated from fixed asset card;
- Selected assets information from asset inventory document is filled in automatically when document is generated from asset inventory document;
- Add new button from fixed asset recalculation register generates empty document

2. Document rows are filled:

- Using the "Fill document" button. Button only works if at least one filter is filled;
- Manually, double clicking on code field to add assets from the register;
- Information is added to the first empty row, previous rows will not be overwritten

3. Recalculation **cannot be made in advance of the last transaction** (except vehicle fringe benefit tax). It can be done in the past if no subsequent documents have been made and no depreciation has been calculated. Vehicle fringe benefit tax can be calculated.

4. Only existing assets can be placed on the document (assets that have not already been written off).

5. Document can be proceeded;

#### 6. Confirming the document:

• The time of the document must be later than the last time the assets on the document rows were modified (except vehicle fringe benefit tax transaction).

#### 7. As a result of confirming:

- Document is locked;
- Recalculation and financial transactions are created to fixed assets.

#### 4.1. Recalculation - Acquisition cost method

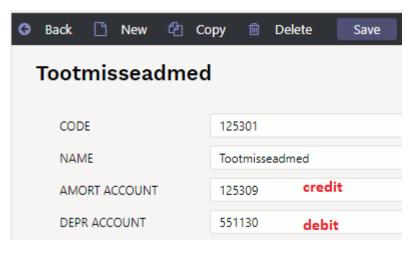
If the purchase price method is used in the calculation of fixed assets, discount increases the cost and the purchase price remains the same.

#### Recalculation "Change" sum on fixed asset card is added to

- In cell Depreciation minus "Change"
- In cell Current value plus "Change"
- Fixed asset is written down to their recoverable value if the asset's recoverable value is less than its book value.
- Asset write-downs are posted as an expense in the reporting period.
- The reversal of the write-down is posted as fixed asset write-down loss reduction in the profit and loss statement.

#### Transaction

The transaction is created according to the accounts on the class of the fixed asset.



- Transaction type INV\_HIND
- Number transaction number
- Date time of recalculation
- Comment text field
- D Amort account 551130 (minus Change) 5833,10
- C Depreciation account 125309 (minus Change) 5833,10

Objects, project, client, customer are added – as on the depreciation transaction. Valid split of depreciation is added by proportion, if proportion is used.

#### Example: write - down using acquisition cost method

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Fixed asset before recalculation:

Fixed asset card after write-down:

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Write-down transaction with calculation of depreciation proportion:

#### Finance - Transaction INV\_HIND: 100075 [saved]

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Credit	2022.4	Difference					
	3833.1	0					
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### 4.2. Partial write-off - Acquisition cost method

Fixed asset card before partial write-off:

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Fixed asset TO	OT10 saved				Last o	hanged by (directo) (05.04.2022 at 15:36:42) 😏
Related documents: last d	lepr.: inv_100417					
Code	Name	С	Class	Class name		ition method
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Data DataFielus	value corrections	onits of production method	a osers Propo	ortions Actions		
V FISCAL DATA						
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Remaining value	Uncounted	Month depreciation E	end of depr.	Last depr. date	Last depr. no	
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~ ACCOUNTS						
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123501 4	120009 0	331150 Q 3		421101 9	302111 Q	

Choose operation "Partial write-off" and enter the remaining amount of purchase price to the recalculation cell.

For example: 6,000 euros will be written off from a 10,000 euro equipment, then the recalculated purchase price will be 4,000 euros.

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- \* Discount % will be in cell Change
- \* Discount % calculation (Recalculation / Acquisition cost) \* 100% 100%
- \* Transaction is created as a write-off transaction multiplied by Change %.

For example calculation 4000/10000\*100%-100%=-60%

#### Partial write-off transaction:

Finance - Transaction INV HIND: 100142 [Saved]

Туре	Number		Date		Reference	Description										Del	bit
INV_HIN		100142	31.08.2022	<b></b>		Fixed asset re	calcu	ulation									
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_	Accour		Proj		cription		ş	Debit	ş	Credit	≁ VA	T code	ş	Date	≁ Cu	istorr	≁ Suppli
	≁ Accou			ect & Desc	cription							T code	۶ Sea				<ul> <li>Suppli</li> <li>Search</li> </ul>
	≁ Accou	≁ Object	≁ Proj	ect & Desc rch > Sea	cription						> Se		> Sea	irch	> Se	earcl	> Searc
] No. ∧ 1	<ul> <li>Accourt</li> <li>Searc</li> </ul>	<ul><li> Object</li><li> Search</li></ul>	≁ Proj	ect & Desc ch > Sea TOOT10	cription rch	uleeritud kulum			>	Search	> Se	earch 0 000 * 6	> Sea	irch Irchase	> Se	earcl	> Searc
□ No. ^ 1	<ul> <li>Accour</li> <li>Searc</li> <li>125301</li> <li>125309</li> </ul>	Object     Search     R12	≁ Proj	cct / Desc cch > Sea TOOT10 TOOT10	rription rch D Tootmisseadmed		>	Search	>	Search 6000.00	> Se 10 * 60%	earch 0 000 * 6 (Deprec	> Sea 50% (Pu siation *	rch rchase * 60%)	> Se price t	earci total <sup>a</sup>	> Searc * 60%)

Partial write-off transaction with depreciation proportion:

#### Finance - Transaction INV\_HIND: 100074 [Saved] Date Debit Туре Number Reference Description INV\_HIN 100074 31.08.2021 Toot07 osaline mahakandmine - amordi osakaaluga Credit Difference 6000 0 Copy selection Delete selection Bulk Insert Paste Recipe Split from Resources 🗌 No. 🧄 🥕 Accour 🦻 Object Project P Description Debit & Credit & VAT code Date & Custon & Supplier > Searc > Search > Searcl > Search 1 125301 HOOLDUS TOOT07 Tootmisseadmed 6000.00 2 125309 HOOLDUS TOOT07 Tootmisseadmete akumuleeritud kulum 700.14 3711.86 3 551190 TOOTMINE, TALLINN TOOT07 Kulu materiaalse põhivara mahakandmis.. In the case of proportional depreciation, the K201 cost is wrtitten off between cost objects 4 551190 TOOTMINE, TARTU TOOT07 Kulu materiaalse põhivara mahakandmis.. 1059.00 5 551190 TOOTMINE,NARVA TOOT07 Kulu materiaalse põhivara mahakandmis.. 529.00

#### Fixed asset card after partial write-off:

Fixed a	asset TO	OT10 Saved							Last chang	ged by <b>EVELIN</b> (05.04.2022
elated doc	cuments: last c	lepr.: inv_100417								
Code		Name		Class	Class nam	ne	Туре		Calculation m	ethod
TOOT10	Q	Tootmispink L		125301	Q Tootmiss	eadmed	TA - tangible	assets 🔻	Straight line	🔻 🗌 Auto
Data	DataFields	Value corrections	Units of production meth The amount of the part		Proportions	Partial write	offs Act	ions		
FISCAL	DATA		the purchase price							
Start date		Purchase price	Value correction	Purchase price tota	al Amort%	Depreciation	n	End date		Current value
01.01.2021	1 🗰	10000	-6000	4	4000 20		466.68	31.12.2025	<b></b>	3533.32
Remaining	value	Uncounted	Month depreciation	E end of depr.	Last depr.	date	Last depr. no			
		333.34	66.67	31.12.2025	31.07.202	21 🗰		100417	Calculate am	ortization %

• Write-off acquisition cost is added to the Value corrections div on fixed asset card.

Andmed	Lisaväljad	Lisasumma	nd	Tootmisü	ihiku meeto	d Kasutaja	ad Osakaalud	Osalised mahakan	dmised	te	gevuse	d			
Kokku summ	a -6000.00														
Kopeeri valitu	d 🛛 Kustuta valitud	1													
🗆 Nr 🥎	ų	Aeg	ç	Lisasumma	≁ Objekt	≁ Kasutaja	≁ Kommentaar	1	۶ Hankija	Ļ	Nimi	≁ Tüüp	Ļ	Number	≁ Ostetud
	> Otsi		>	Otsi	> Otsi	> Otsi	> Otsi	2	Otsi	>	Otsi	Otsi	>	Otsi	> Otsi
1		31.08.2021		-6000.00	)	JANE	TOOT05 - osaline mah	nakandmine				Ümberhindlus	10	0076	

- Write-off depreciation is deducted from depreciation.
- Current value is recalculated as new purchase price minus new depreciation.
- The new monthly depreciation is calculated.
- Partial write-off data div is created.

Inventa	r TOOT06 Salvestatud							Viimati muutis <b>J</b>
Seotud doku	mendid: vara mahakandmine:							
Kood TOOT06	Nimi Tootmispink 06	Klass Klassi nim 125301 Q Tootmiss	eadmed	Liising Ei	Rendiinven	☐ Õiglases Mast tar väärtuses	er H	Kommentaar
Tüüp	Arvestusmeet	od 🖉 🖉 Auto	Ribakood					
Materiaalne	PV v Lineaarne	v L Auto						
Andmed	Lisaväljad Lisasummad	Tootmisühiku meetod	Kasutajad Osakaa	lud Osalised mahakan	dmised tegev	vused		
Kopeeri valit	ud 📔 Kustuta valitud							
🗆 Nr 🔿	チ Arvestuse algus チ Osalis	se mahakandmise % 🦻 Mahal	kantud soetusmaksumus	Algne soetusmaksumus	Algne kulum	Algne jääkmaksumus	≁ Number	
	Otsi Otsi	Otsi		Otsi	Otsi	Otsi	Otsi	
1	31.08.2021	-60	6000	10000	1166.9	8833.1	100076	

### 4.3. Write-up and write down - Fair value

Asset class ac	counts				
Hooned	Õiglases	s väärtuses	]		
KOOD		125201			
NIMI		Hooned			
KULUMI KONTO	KULUMI KONTO		125209		Kreeditkonto ümberhindlusel
AMORDI KONT	0	551120 Kulukonto		*	Deebetkonto ümberhindlusel
MAHAKANDMI	SE KONTO	551190 Kulukonto		*	Deebetkonto mahakandmisel ja osalisel mahakandmisel
VARA KONTO		125201		*	
MÜÜGI KASUM		421101		≫	
MÜÜGI KAHJUN	N	562111		>>	
AMORDI %		10			
TAKSONOOMIA	A.			~	
MASTER		1252		*	
PER:VAHEND T	ÜÜΡ	~			
TÜÜP		Materiaalne PV	~		

#### Property card before recalculation

Kood	Nimi		Klass	Klassi nimi		Liising		Rendiinventar	<ul> <li>Õiglases väärtuses</li> </ul>	Master	Kommentaar		
KV021	Kinnisvara K		125201 Q	Hooned		Ei	•	Rendlinventar	vaartuses	Q			
Tüüp		Arvestusmeetoo			Ribakood								
Materiaalne PV	,	<ul> <li>Lineaarne</li> </ul>	•	Auto									
Andmed	Lisaväljad	Lisasummad	Tootmisühiku r	neetod K	asutajad Osak	aalud tegevused							
FINANTSAN	DMED												
Arvestuse algus		Soetushind		Lisasumma		Soetushind kokku		Amort %	Kulum		Arvestuse lõpp	Hetkehind	
01.01.2021	ť	<b>D</b>	100000		0		100000					<b></b>	100000
vlin.väärtus		Arvestamata		Kuu kulum		E amordi lõpp		Amordi kanne		Amordi kanne			
					0		<b></b>		<b></b>				
KONTOD													

#### Recalculation document

Vara ün	nberhindlus	i 100	077 <u>sat</u>	vestatud									Vi	
Pais	Pais Menetlus													
Number	100077	Aeg 31.12.	2021		mmentaar nnisvara KV021 ü	mberhindlus üles v	vastavalt hindami	isaktile						
> рокиме	NDI TÄITJA													
Kopeeri valit	ud 🛛 Kustuta valitud 🛛	Mass	asetaja											
🗆 Nr 🥎	F Tegevus		≁ Kood	۶ Ümberhindlus	۶ ۶۰ Muutus	Nimetus	Soetusaeg	> Amort %	۶ Soetushind lisasummadega	۶ – Kulum	۶ Jääkmaksumus	≁ Soetu	≁ Õiglar	
	Otsi		> Otsi	> Otsi	Otsi	Otsi	Otsi	Otsi	Otsi	Otsi	Otsi	Otsi	Otsi	
1	Ümberhindlus üles		KV021	120000	20000	Kinnisvara KV021			100000		100000	Ei 🔹	Jah 🔻	

Transaction is created according to the accounts on the class of the fixed asset. Transaction appears always. Objects, project, client – are added by depreciation. Valid depreciation split by proportion is added.

- Transaction type INV\_HIND
- Number transaction number
- **Date** transaction date
- Comment text field

- **D Amort account** 551120 (minus Change) 20000,00
- C Depreciation account 125209 (minus Change) 20000,00

(Objects, project, customer, supplier - same like depreciation transaction)

#### Transaction

Tüüp	Numb	ber	Aeg			Seletus						
INV_HIND	V_HIND 100077 31.12				Ē	Kinnisvara KV021 ümberhindlus ül	es vastavalt	hindamisa	aktil	e		
Deebet		Kreedit		v	Vahe							
		20000	2	0000	0							
	_	ta valitud Massasetaj	ja 📔 Aseta rets	ept 🛛 Jaga	ressurssidelt							
_	_	ta valitud Massasetaj チ Objektid		ept Jaga & Projekt	ressurssidelt		ېر	Deebet	ş	Kreedit	ş	A
-	Konto										ير ک	
Kopeeri valiti	Konto	≁ Objektid		≁ Projekt	<ul><li>✓ Sisu</li><li>&gt; Otsi</li></ul>	nete ümberhindlus - tulu/kulu					> (	A Otsi

#### Property card after recalculation

Inventar I Seotud dokumen												Vii	mati muutis <b>JANE</b> (27.12.20
Kood KV021	Nimi Kinnisvara K\	/021	Klass 125201 Q	Klassi nimi Hooned		Liising Ei	•	Rendiinventar	<ul> <li>Õiglases väärtuses</li> </ul>	Master Q	Kommentaar		
Tüüp Materiaalne PV	v	Arvestusmeetoo Lineaarne		🗆 Auto	Ribakood								
Andmed	Lisaväljad	Lisasummad	Tootmisühiku	meetod	Kasutajad Os	akaalud tegevu	sed						
V FINANTSAN	DMED					Ümberhindlus	e summa					Ümberhinnatud vä	ärtus
Arvestuse algus 01.01.2021	(	Soetushind	100000	Lisasumma	20000	Soetushind kokku	120000	Amort %	Kulum	0	Arvestuse lõpp	Hetkeh	ind 120000
Min.väärtus		Arvestamata	100000	Kuu kulum	20000	E amordi lõpp	120000	Amordi kanne		Amordi kanne			120000
KONTOD													
Vara tüüp 125201 Q	Kulum 125209 Q	Amort 551120 Q	Mahak. 551190 Q	Müügi kası 421101									

#### The price change is reflected in the Value corrections division

Andmed	Lisaväljad	Lisasumma	d Tootmis	ühiku meeto	d Kasutaja	d Osakaalud	tegevused					
Kokku summ												
	20000.00	-										
_	Id Kustuta valitud											
🗆 Nr 🔨	۶	Aeg	۶ Lisasumma	≁ Objekt	≁ Kasutaja	≁ Kommentaar		≁ Hankija	⊁ Nimi	⊁ Tüüp	≁ Number	۶ Oste
U Nr ^	> Otsi	-	<ul><li><i>&gt;</i> Lisasumma</li><li>&gt; Otsi</li></ul>			<ul><li><i>k</i> Kommentaar</li><li>Otsi</li></ul>			<ul><li><i>&gt;</i> Nimi</li><li>Otsi</li></ul>			>     Oste       >     Otsi

### 4.4. Partial write-off - Fair value

	ara ümberhindlus 100071 (Kinnitatud) otud dokumendid: kanne: INV HIND 100071														
Pais	Pais Menetlus														
Number	Aeg 100071 31.12.	2021		ommentaar V015 osaline mah	alean durin a										
	ENDI TÄITJA	2021		vorb osaine mar	lakanumine										
Kopeeri vali		asetaja													
🗆 Nr 🥎	* Tegevus	≁ Kood	<sup> </sup>	s 🖉 Muutus	≁ Nimetus	≁ Soetusaeg	Amort %	Soetushind lisasummadega	۶ Kulum	Jääkmaksumus	≁ Soetu	≁ Õiglar			
	Otsi	Otsi	Otsi	Otsi	Otsi	Otsi	Otsi	Otsi	Otsi	Otsi	Otsi	Otsi			
1	Osaline mahakandmine 🔻	KV015	40000	0 -60	Hoone 15	01.01.2021		100000	0	100000	Ei 🔻	Jah 🔻			

#### Fixed asset card

#### 2025/06/22 23:52 Põhivara KV015 Salvestatud

Kood KV015	Nimi Hoone 15		Klass 125201 C	Klassi nir Hooned		Õiglases väärtuse	s es									
Andmed	Lisaväljad	Lisasummad	Tootmisühiku	i meetod	Kasutajad	Osakaalud	Osalised mahakand	Imised Tegevu	ised							
~ FINANTSAM	NDMED				0:	salise mahakar	ndmise summa						Hetkehind peale of	salist maha	akand	mist
Arvestuse algus 01.01.2021	01.2021 100000 -60000 40000 0 11													nd	40000	0
Andmed	Lisaväljad	Lisasummad	Tootmisü	hiku meeto	d Kasutaja	ad Osakaalu	d Osalised m	ahakandmised	tege	vused						
Kokku summa Kopeeri valitud	-60000.00 Kustuta valitu				Osaline mał	hakandmine										
🗆 Nr 🔶 🗸	6	Aeg 🖌	<sup>c</sup> Lisasumma	Objekt	🔑 Kasutaja	✤ Kommentaar				⊁ Hankija	≁ Nimi	⊁ Tüüp		≁ Number	۶ ۲	Ostetud
)	Otsi		> Otsi	> Otsi	> Otsi	> Otsi				> Otsi	> Otsi	Otsi		> Otsi	> 01	tsi
1		31.12.2021	-60000.00		JANE	KV015 osaline ma	hakandmine					Ümberhindlus	*	100071		
2												<u></u>	-			
	ra KV0'	15 Salvest	tatud	14	121			â- I								

Kood KV015	W015 Hoone 15			Klassi Q Hoor				lases rtuses				
Andmed	Lisaväljad	Lisasum	mad Tootmisühil	u meetod	Kasutajad	Osaka	alud	Osalised mahakan	dmised Tege	vused		
			Aeg									
🗆 Nr 🔨	Arvestuse	e algus 🎤	Osalise mahakandmise	e% ⊁ M	ahakantud soetusm	aksumus	۶ A	Algne soetusmaksumus	Algne kulum	Algne jääkmaksumus	≁ Number	r
	Otsi Otsi						Otsi		Otsi	Otsi	Otsi	
1	1 31.12.2021			-60	00000			100000	0	100000	100071	1

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Last update: 2022/04/05 16:03



#### FIXED ASSET RECALCULATION

Viimati muutis (directo) (03.01.2022 kell