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.

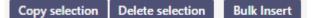
- Attachments allows to attach files to the document
- Mail allows to send a document by e-mail
- Print prints the document

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.

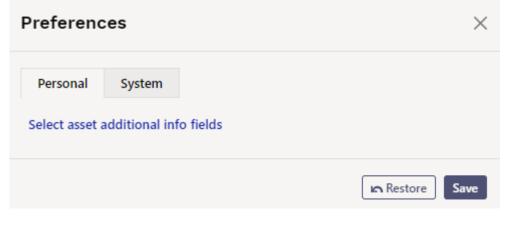
2.2.2. Informative non-editable fields

- 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

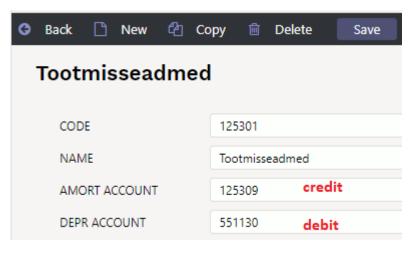
If the purchase price method is used in the calculation of fixed assets, discount increases the cost and the purchase price remains the same.

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:

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Credit		Difference									
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Write-down transaction with calculation of depreciation proportion:

Finance - Transaction INV_HIND: 100075 [saved]

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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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Asset Type 125301 Q	Depreciation 125309 Q		Nrite off 551190 Q	Sales profit 421101 Q	Sales loss 562111 Q	P.
123501 4	120009 0	JJ1150 Q D		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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	Partial write off	TOOT10	4000	-60	Tootmispink L		20		10000	1166.69		8833.31	Vec -	No	



- * 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			Fixed asset re	calcu	ulation									
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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 & Custor & 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 4 551190 TOOTMINE, TARTU K201 cost is wrtitten off between cost objects 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:

ixed asset										Case chang	ed by EVELII	
Code		Name		Class		Class nan	ne	Туре		Calculation m	ethod	
DOT10 Q Tootmispink L				۲ootmiss	seadmed	TA - tangibl	e assets 🔻	Straight line	•	Auto		
Data DataFie	lds	Value corrections	Units of production met	thod	Users Pr	roportions	Partial write	- offs A	ctions			
FISCAL DATA			The amount of the par the purchase price	rtial write	e-off from							
Start date		Purchase price	Value correction	Purchas	se price total	Amort %	Depreciatio	n	End date		Current value	
01.01.2021		10000	-6000		4000	20		466.68	31.12.2025			3533.32
Remaining value		Uncounted	Month depreciation	E end o	f depr.	Last depr	. date	Last depr. n	0			
		333.34	66.67	31.12.2	0.005 6	31.07.20	21 🗰		100417	Calculate am		

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

Fixed a			OT10															Last
Code TOOT10	Name							Class 12530)1		Q	Class nar Tootmis		dmed	Тур ТА	e - tangible assets		Calcula Straigh
Data	Da	taFields	Value co	orrections	Units of p	orod	luction me	thod	ι	Jsers	Pro	portions		Partial write	- offs	Actions		
total	-(5000.00																
Copy selec	ction	Delete s	election															
□ No. ~	ŗ		Date	≁ Valu	e correction	۶0	Dbject 🖌 🖉	User	ş	Comment	ş	Supplier	ş	Supplier nam	ne	≁ Document	1	Number
	>	Search		> Search		> s	Search >	Search	>	Search	>	Search	>	Search		Search)	Search
	1		31.08.2022		-6000.00		E١	/ELIN								Recalculation	, 1	00142
1	2															Purch invoice	,	

- 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.

2025/06/22 23:52 11/13 FIXED ASSET RECALCULATION Fixed asset TOOT10 [Saved] Last changed by EVELIN (05.04.2022 at 15: Related documents: last depr.: inv_100417
 Class
 Class name
 Type
 Calculation m

 125301
 Q
 Tootmisseadmed
 TA - tangible assets
 V
 Calculation method
 Code
 Name

 TOOT10
 Q
 Tootmispink L

 Data
 DataFields
 Value corrections
 Units of production method
 Users
 Proportions
 Partial write - offs
 Actions

 Image: No.
 />
 //>
 Partial write - off % />
 Depreciation cost />
 Initial purhcase price with additions />
 Initial depreciation />
 Initial residual value />
 Number
 Search Search -60 6000 Search 8 Search 11 Search Search Search 1166.69 1 31.08.20... 8833.31 100142 10000

4.3. Write-up and write down - Fair value

Asset class accounts

Hooned Fair val	lue	
CODE	125201	
NAME	Hooned	
AMORT ACCOUNT	125209	» CREDIT ACCOUNT ON RECALCULATION
DEPR ACCOUNT	551120 Expense account	» DEBIT ACCOUNT ON RECALCULATION
STOCK DEPR ACCOUNT	551190 Expense account	» DEBIT ACCOUNT ON WRITE-OFF AND PARTIAL WRITE-OFF
ASSET ACCOUNT	125201	»
SALES PROFIT	421101	>
SALES LOSS	562111	»
DEPR %	10	
TAXONOMY		~
MASTER	1252	>
PERSONNEL ASSET TYPE	~	
ТҮРЕ	Tangible assets 🗸	

Property card before recalculation

Inventar	KV021	Salvestatud												Viimati muutis JANE (27.12.2
Seotud dokume	endid: vara ma	hakandmine:												
Kood	Nimi		Klass	Klassi nimi		Liising			_	Õiglases	Master	Kommentaar		
KV021	Kinnisvara I	<v021< td=""><td>125201 Q</td><td>Hooned</td><td></td><td>Ei</td><td></td><td></td><td>Rendiinventar</td><td>väärtuses</td><td>Q</td><td></td><td></td><td></td></v021<>	125201 Q	Hooned		Ei			Rendiinventar	väärtuses	Q			
Tüüp		Arvestusmeet	od		Ribakood									
Materiaalne PV		 Lineaarne 	Ψ.	Auto										
Andmed	Lisaväljad	Lisasummad	Tootmisühiku	meetod	Kasutajad (Dsakaalud	tegevused							
~ FINANTSAN	NDMED													
Arvestuse algus		Soetushind		Lisasumma	3	Soetu	shind kokku		Amort %	Kulum		Arvestuse lõpp	Hetk	cehind
01.01.2021			100000			0		100000						100000
Min.väärtus		Arvestamata		Kuu kulum		E amo	rdi lõpp		Amordi kanne		Amordi kanne			
						0								
∨ KONTOD														
Vara tüüp 125201 Q	Kulum 125209	Amort Q 551120 0	Mahak. 551190 Q	Müügi kas 421101	um Müügi kahj Q 562111									

Recalculation document

/ara ür	mberhindlus	i 100	077 <u>sat</u>	vestatud									١
Pais	Menetlus												
Number	100077	Aeg 31.12.	2021		ommentaar innisvara KV021 ü	mberhindlus üles	vastavalt hindami	isaktile					
DOKUM	ENDI TÄITJA												
Kopeeri valit	tud 🛛 Kustuta valitud	Massa	asetaja										
🗆 Nr 🥎	≁ Tegevus		≁ Kood	<i>P</i> Ümberhindlu	is 🖌 Muutus	» Nimetus	≁ Soetusaeg	> Amort %	P Soetushind lisasummadega	𝒫 Kulum	۶ Jääkmaksumus	≁ Soetu	<i>P</i> Õiglar
	Otsi		> Otsi	> Otsi	Otsi	Otsi	Otsi	Otsi	Otsi	Otsi	Otsi	Otsi	Otsi
1	Ümberhindlus üles		KV021	12000	0 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)

ransact	ion										
inants	s - kar	ne INV_HIND	: 100077 Salves	tatud							
Tüüp	Numb	er	Aeg		Seletus						
INV_HIND		100077	31.12.2021		Kinnisvara KV021 ümberhindlus ül	es vastavalt	hindami	akti	ile		
Deebet		Kreedit	Va	ihe							
		20000	20000	0							
Kopeeri valiti	ud Kustu	ta valitud Massasetaja	Aseta retsept Jaga r	essurssidelt							
🗆 Nr 🥆	≁ Konto	> Objektid	🖋 Projekt	≁ Sisu)	Deebe	t۶	Kreedit	Ļ	A
	> Otsi	> Otsi	> Otsi	> Otsi		2	Otsi	>	Otsi	> (Otsi
1	551120	TALLINN		KV021 Hoon	ete ümberhindlus - tulu/kulu				20000.00		
	125209	TALLINN		KV021 Kinnig	svara ümberhindlus		20000.0	n .			

Property card after recalculation

nventar	endid: vara maha	kandmine:										
Kood	Nimi		Klass	Klassi nimi		Liising		🧑 Õiglases	Master	Kommentaar		
KV021	Kinnisvara KV0	021	125201 🔍	Hooned		Ei	Rendiinventar	väärtuses	Q			
Tüüp		Arvestusmeetod		_	Ribakood							
Materiaalne PV	•	Lineaarne	•	Auto								
Andmed	Lisaväljad	Lisasummad	Tootmisühiku		asutajad Osaka	aalud tegevused						
	Lisavaijau	Lisasummau	Tootmisuniku	meetod Ka	isutajau Osaka	lalud tegevused						
FINANTSAN		Lisasummau	Tootmisuniku	meetod Ka		Ümberhindluse summa				Ün	nberhinnatud väärtus	
FINANTSAN	NDMED	Soetushind	Tootmisuniku	Lisasumma		,	Amort %	Kulum		Ün Arvestuse lõpp	nberhinnatud väärtus Hetkehind	
FINANTSAN	NDMED		100000			Ümberhindluse summa	Amort %	Kulum	0			120000
	NDMED					Ümberhindluse summa Soetushind kokku	Amort % Amordi kanne	Kulum	0 Amordi kanne		Hetkehind	120000
FINANTSAN Arvestuse algus 01.01.2021	NDMED	Soetushind		Lisasumma		Ümberhindluse summa Soetushind kokku 120000	Amordi kanne	Kulum			Hetkehind	120000
FINANTSAN Arvestuse algus D1.01.2021 Min.väärtus	NDMED	Soetushind		Lisasumma	20000	Ümberhindluse summa Soetushind kokku 120000 E amordi lõpp	Amordi kanne				Hetkehind	120000
FINANTSAN Arvestuse algus 01.01.2021	NDMED	Soetushind		Lisasumma	20000	Ümberhindluse summa Soetushind kokku 120000 E amordi lõpp	Amordi kanne				Hetkehind	120000

The price change is reflected in the Value corrections division

Andmed	Lisaväljad	Lisasumma	nd Tootmisi	ühiku meetod	Kasutaja	d Osakaalud	tegevused					
Kokku summ	a 20000.00	0										
Kopeeri valitu	id 📔 Kustuta valitu	ıd										
-	id] Kustuta valitu	_	≁ Lisasumma	≁ Objekt	۶ Kasutaja	Kommentaar		≁ Hankija	≁ Nimi	≁ Tüüp	≁ Number	ح مر
		Aeg		-		 Kommentaar Otsi 		> Hankija > Otsi		≁ TüüpOtsi		א כ > Ot

4.4. Partial write-off - Fair value

Vara ümberhindlus 100071 Kinnita	tud
----------------------------------	-----

Seotud dokur	mendid: kanne: <mark>INV H</mark>	IND 10	0071													
Pais M	Vienetlus															
Number		Aeg		Ко	mmentaar											
	100071	31.12.20	021	ti KV	/015 osaline mah	akandmine										
> рокиме	NDI TÄITJA															
Kopeeri valitu	ıd 🛛 Kustuta valitud	Massas	etaja													
🗆 Nr 🔨	۶ Tegevus		≁ Kood	≁ Ümberhindlus	s 🕗 Muutus	≁ Nimetus	عر	Soetusaeg	۶ Ar	nort %	۶ Soetushind lisasummadega	۶ – Kulum	۶ Jääkmaksumus	≁ Soetu	≁ Õigl	ar
	Otsi		Otsi	Otsi	Otsi	Otsi	0	tsi	Otsi		Otsi	Otsi	Otsi	Otsi	Otsi	
1	Osaline mahakandmir	ne 🔻	KV015	40000	-60	Hoone 15		01.01.2021			100000	0	100000	Ei 🔻	Jah	v

Fixed asset card Põhivara KV015 Salvestatud

Põhivara	a KV015 Salvestatuo)								Viimati i	muutis (direc	to) (03.01.2022 kell
Kood KV015	Nimi Hoone 15	Klass 125201 Q	Klassi nimi Hooned	Õiglases väärtuses								
Andmed	Lisaväljad Lisasum	mad Tootmisühiku	meetod Kasutajad	Osakaalud Os	salised mahakandmised	Tegevused						
V FINANTS	NDMED			Osalise mahakand	lmise summa				l. I	Hetkehind peale o	salist maha	akandmist
Arvestuse algo 01.01.2021	us Soetu	shind 100000	Lisasumma	-60000	kokku Amo 40000	rt % Kulu	ım	0	Arvestuse lõpp	Hetkehin	d A	40000
Andmed	Lisaväljad Lisasu	ımmad Tootmisüł	niku meetod Kasuta	ajad Osakaalud	Osalised mahakand	mised teg	evused					
Kokku summa	-60000.00	5	Osaline m	ahakandmine								
Kopeeri valitu	d 📔 Kustuta valitud											
🗆 Nr 🥎	۶	Aeg 😕 Lisasumma	Objekt 🦻 Kasutaja	Kommentaar			≁ Hankija	≁ Nimi	⊁ Tüüp		≁ Number	≁ Ostetud
	> Otsi	> Otsi	Otsi > Otsi	> Otsi			> Otsi	> Otsi	Otsi		> Otsi	> Otsi
1	31.12.	2021 -60000.00	JANE	KV015 osaline maha	akandmine				Ümberhindlus		100071	

Põhivara KV015 Salvestatud

Kood KV015	Nimi Hoone 15		Klass 125201 Q	Klassi nimi Hooned		Õiglases väärtuses			
Andmed	Lisaväljad	Lisasummad	Tootmisühiku n	neetod Kasutajad	Osakaalu	ud Osalised mahakan	dmised Tege	vused	
						\bigcirc			
Nr 🔿	& Arvestus	Ae e algus & Osali	-	۶ Mahakantud soetusma	iksumus &		۶ Alane kulum	۶ Algne jääkmaksumus	& Number
🗆 Nr 🗠	Arvestus		>g se mahakandmise %	 Mahakantud soetusmal Otsi 			 Algne kulum Otsi 	 Algne jääkmaksumus Otsi 	・ Number Otsi

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