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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.

👌 New 🗇 Sav	ve 🗸 C	Confirm	🗎 Copy 🛛 🛞	Discard 🕆 Delete	🖉 Attachn	ents 🛛 Mail 👻 🖨 Print	•								ېر
Asset rec	alcul	ation	DOK 💽	ew											
Common	Proceed	ding													
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🗌 No. 🥆 🖉	Code 🔸	Name	≁ Comment	Purhcase date	Amort %	Purchase price total	P Depreciation	P Residual value	P Recalculation	≁ Change	≁ At cost	≁ Fair value	ie	≁ Operation	
>	Search S	iearch	Search	Search	Search	Search	Search	Search	> Search	Search	Search	Search		Search	
1										0	No 1	No		Downward n 👻	
2										0	No	No		Downward n 👻	
3										0	No 1	No	۳	Downward n 👻	
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1. Document buttons

1.1. Header buttons

- New opens a new unfilled document
- Save saves document

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

- Confirm confirms document
- **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 23:53

- **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

다 New 🝷 🗇 Sav	e 🖷 Copy 🝷	⊗ Discard	🕆 Delete 🖉 Atta	chments	🗠 Mail 👻 🤅	🗦 Print 🔹	Write o	off Change FA	•••				
Fixed asset Related documents:	TOOT9 sa	ved 416									Last cha	anged by (directo) (05.04.2022 a
Code	Name			Clas	is	Clas	s name	Тур	e		Calculati	on method	
TOOT9	Q Tootmispin	k XL		125	i301	Q Too	tmissea	dmed TA	- tangible a	issets 🔻	Straight	ine	 Auto
Data DataFie	lds Value co	rrections	Units of productio	n method	Users	Proportion	ns d	Actions					
V FISCAL DATA													
Start date	Purchase pr	ice	Value correction	Pur	chase price tota	I Am	ort %	Depreciation		End date		Curre	nt value
01.01.2021	 	10000		0	10	000	20	11	66.69	31.12.2025	6		8833.31
Remaining value	Uncounted		Month depreciation	n Eer	nd of depr.	Last	depr. da	nte Las	t depr. no				
Calculate end of and Recalculatio	ntziation ∩: ✓ Confirm ि Cop	y ▼ ⊗ Disc	ard 🍵 Delete 🥒 A	ttachments	🖸 Mail 🝷 🖨	Print *							
Fixed asset re Common Procee	calculation	100141 (Saved						Las	t changed by	EVELIN (05	.04.2022 at 15	:19:03)
Number 100141	Date 05.04.2022 15:18:0	Comme 2 🗐 Tootmi	ent spingi allahindamine										بر
> DOCUMENT FILLME	NT												
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No. ~ & Operation	n ≁ Co	de 🎤 Rec	alculation & Change	≁ Name	Purhcase dat	≁ Amort %	4	Purchase price total	≁ Deprecia	≁ Resid	lual value 🗡	At cost	≁ Fair value
Search	> Se	arch > Search	Search	Search	Search	Search	Search		Search	Search	s	earch	Search
1 Downward r	evaluation 👻 TOOTS		3000 -5833.31	Tootmispink		20)	10000	1166.69		8833.31 Y	es 🔻	No
2 Downward r	evaluation 👻	New disc	ounted current value								N	lo 🔻	No 🔻

Fixed asset before recalculation:

Fixed asset card after write-down:

> 🖌 Operatio	on	≁ Code	۶ R	ecalculation	Change	≁ Name	≁ Purhcase dat	Amort %	P ₽	urchase price tota	P Deprecia	Residual value	≁ At cost	Ļ
Search		> Search	> Searc	h	Search	Search	Search	Search	Search		Search	Search	Search	Se
1 Downward	revaluation 🔻	TOOT9		3000	-5833.31	Tootmispink		20)	10000	1166.69	8833.31	Yes 🔹	N
Fixed a	sset TO	ΟΤ9	ound									Last changed by	EVELIN (05.04	.2027
T IACU U	3300 10		aveu									j,		
Related doci	uments: last de	epr.: Inv_10	0416											
Code		Name				Class		lace nan		Type		Calculation method		
TOOTO	0	Tootmicni	ok VI			1253	, 201 C	Tootmic	ie Indimod	TA - tangible	accete v	Straight line	Auto	
Data	DataFields	Value co	orrection	s Units	of production	on method	Users Pr	oportions	Actions					
FISCAL	DATA													
Start date		Purchase p	rice	Value	correction	Purc	hase price total	Amort %	Deprecia	ation	End date	Curren	t value	
	m		100	000		0	10000	20		7000	31.12.2025	i 🗰	30	00
01.01.2021														
01.01.2021 Remaining	value	Uncounted	i i	Mont	h depreciatio	n Eeno	d of depr.	Last depr	date	Last depr. no	b			

Write-down transaction:

Financ	e - Tra	nsaction	INV	_HIND	: 100	0141 Saved									
Туре	Number		Date			Reference	Description								
INV_HIN		100141	31.07.	2021			Tootmispingi	allał	nindamine	2					
Credit		Difference													
	5833.31	0													
Copy selec	tion Delet	e selection	Bulk Inse	ert Paste	Recipe	Split from Resources									
—															
□ No. ~	Accourt	^J Object		▹ Project	≁ De	scription		ç	Debit	ç	Credit	2 V/	AT code	2	Da
	> Searc	> Search		Search	> Se	arch		>	Search	>	Search	> s	earch	>	Search
1	551130				тоот	9 Tootmisseadmete amortis	atsiooni kulu		5833.31						
2	125309				TOOT9 Tootmisseadmete akumuleeritud kulum						5833.31				

Write-down transaction with calculation of depreciation proportion:

Finance - Transaction INV_HIND: 100075 [saved]

Туре	Number		Date	Reference Descrip	tion						
INV_HIN		100075	31.07.2021	Toot05	allahind	us					
Credit	3833.1	Difference 0									
Copy selecti	on Dele	te selection Bu	ulk Insert 🛛 Paste	Recipe Split from Resources							
🗌 No. 🥎	≁ Accour	≁ Object	Project	* Description		۶ De	bit	۶	Credit	۶	VAT code
	> Searc	Search	> Search	> Search		Sear	h	\rightarrow	Search	>	Search
1	551130	TOOTMINE, NARV	Ά	TOOT05 Tootmisseadmete amortisatsiooni k	ulu	383	.00				
2	551130	TOOTMINE, TALLIN	NN	TOOT05 Tootmisseadmete amortisatsiooni k	ulu	2684	.10				
3	551130	TOOTMINE, TARTU	J K201	TOOT05 Tootmisseadmete amortisatsiooni k	ulu	766	.00				
4	125309	HOOLDUS		TOOT05 Tootmisseadmete akumuleeritud ku	ulum				3833.10		

4.2. Partial write-off - Acquisition cost method

Fixed asset card before partial write-off:

2025/06/	/22 23	3:53			9/13						FIXED A	SSET RECALC	ULATION
Fixed a	asse cuments	t TO	OT10 Saved								Last changed by	(directo) (05.04.2022	at 15:36:42) 🧐
Code TOOT10		Q	Name Tootmispink L		Class 125301	Q	Class name Tootmissea	admed	Type TA - tangibl	e assets 🔻	Calculation method Straight line	i 🔻 🗌 Auto	ş
Data	Data	ields	Value corrections	Units of production	method Users	Prop	ortions	Actions					
\sim FISCAL	DATA												
Start date 01.01.202	1		Purchase price 1000	Value correction	Purchase price	total 10000	Amort %	Depreciati	on 1166.69	End date 31.12.2025	Curre	nt value 8833.31	p
Remaining	j value		Uncounted 333.3	Month depreciation 166.6	E end of depr. 31.12.2025		Last depr. d 31.07.2021	ate	Last depr. n	o 100417	Calculate amortiza	tion %	
Calculate	end of a	mortzia	tion										
~ ACCOU	NTS												
Asset Type 125301	•	Q	Depreciation 125309	Amort 2 551130	Write off Q 551190	Q	Sales profit 421101	Q	Sales loss 562111	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.

Fixed as	sset recalcula	tion 10	0142 [Saved]							Last	changed by EVELIN ((05.04.2022 at 15	:40:04)
Common	Common Proceeding												
Number	Jumber Date Comment P 100142 31.08.2022 Image: Comment state												
> DOCUME	> DOCUMENT FILLMENT												
Copy selection	Copy selection Delete selection Bulk Insert												
🗌 No. 🥎	No. ^ & Operation & Code & Recalculation & Change # Name # Purhcase dat # Amort % # Purchase price total # Depreci: # Residual value # At cost # Fair value												
	Search	> Search	> Search	Search	Search	Search	Search	Search		Search	Search	Search	Search
1	Partial write off	TOOT10	4000	-60	Tootmispink L		20		10000	1166.69	8833.31	Yes 🔻	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										Debit	
INV_HIN		100142	31.08.2022		Fixed asset rec	alcu	lation									
Credit		Difference														
	6000	0														
Copy select	ion Dele	te selection	Bulk Insert Paste	Recipe Split from Resources												
🗌 No. 🥎	≁ Accour	Object	≁ Project	P Description		ŗ	Debit	ş	Credit	۶	VAT code	ş	Date	≁ Custo	n ×	Supplier
	> Searc	> Search	> Search	> Search		>	Search	\rightarrow	Search	>	Search	\rightarrow	Search	> Searc		Search
1	125301	R12		TOOT10 Tootmisseadmed					6000.00	Г	10 000 * (50%	(Purchase	price tot	al * 6	i0%)
2	125309	R12		TOOT10 Tootmisseadmete akumul	leeritud kulum		700.01		1166,90 ^s	• 6 0	% (Depred	iatio	on * 60%)			
3	551190			TOOT10 Kulu materiaalse põhivara	mahakandmis		5299.99		The diffe	erer	nce betwe	en p	urchase p	rice total	and	
4									deprecia	tio	n goes to e	xpe	nse			

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 Difference Credit 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:

Fixed a	ixed asset TOOT10 [Saved] Last changed by EVELIN (05.04.2022 at 15:											
Related doo	cuments: last	depr.: inv_100417										
Code		Name		Class		Class nam	e	Туре		Calculation m	ethod	
TOOT10	Q	Tootmispink L		125301	Q	Tootmiss	eadmed	TA - tangibl	e assets 🔻	Straight line	•	Auto
Data	DataFields	Value corrections	Units of production me	thod Users	Prop	ortions	Partial write	offs A	ctions			
\sim FISCAL	DATA		The amount of the pa the purchase price	rtial write-off fro	m							
Start date		Purchase price	Value correction	Purchase price to	tal	Amort %	Depreciation	n	End date		Current val	ue
01.01.202	1 🗎	10000	-6000		4000	20		466.68	31.12.2025			3533.32
Remaining	y value	Uncounted	Month depreciation E end of depr.			Last depr.	date	Last depr. n	0			_
		333.34	66.67	31.12.2025	Ē	31.07.202	21 🗰		100417	Calculate am	ortization %	

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

Fixed a	Fixed asset TOOT10 [Saved]											Last						
Related doo	cumer	nts: last de	epr.: inv_100	0417														
Code			Name					Class				Class na	me		Туре			Calcula
TOOT10		Q	Tootmispin	ik L				12530	01		Q	Tootmis	sea	idmed	TA -	tangible assets		Straigh
Data	Dat	taFields	Value co	rrections	Units of p	oroc	duction me	thod	U	sers	Pro	portions		Partial write ·	- offs	Actions		
total	-6	000.00																
Copy selec	ction	Delete s	election															
🗌 No. 🥎	×		Date	۶ Valu	e correction	۶ م	Object 🖉 🖉	User	۶ (Comment	۶	Supplier	۶	Supplier nam	ne /	Document	ير	Number
	>	Search		> Search		>	Search >	Search	>	Search	>	Search	>	Search	5	iearch	>	Search
	1		31.08.2022		-6000.00		E١	/ELIN							F	ecalculation 1	, 10	0142
1	2														F	urch 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 23:53 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

 Code
 Name

 TOOT10
 Q
 Tootmispink L
 Calculation method V 🗌 Auto
 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 8 Search Search Search Search Search Search 1166.69 8833.31 100142 1 31.08.20... -60 6000 10000

4.3. Write-up and write down - Fair value

Asset class accounts

Hooned Fair va	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	~	
TYPE	Tangible assets 🗸	

Property card before recalculation

Fixed asset KV26 saved Last changed by EVELIN (05.04.2022 a													
Code	Name		Class	Class name	Туре	Calculation method							
KV26 Q	Kinnisvara KV026		125201 Q	Hooned	TA - tangible assets 🔹	Straight line 🔹 🗖 A	Auto						
Rental asset	Fair value	Bar code	Comment		Leasing No •	Master							
Data DataFields	Value corrections	Units of production met	hod Users Prop	ortions Actions									
JEISCAL DATA													
ALL DATA													
Start date	Purchase price	Value correction	Purchase price total	Amort % Depreciation	n End date	Current value							
Start date 01.01.2021	Purchase price 100000	Value correction	Purchase price total 100000	Amort % Depreciation	n End date	Current value	00000						
Start date 01.01.2021	Purchase price 100000 Uncounted	Value correction 0 Month depreciation	Purchase price total 100000 E end of depr.	Amort % Depreciation	n End date 0 Last depr. no	Current value	00000						
Start date 01.01.2021	Purchase price 100000 Uncounted	Value correction 0 Month depreciation 0.00	Purchase price total 100000 E end of depr.	Amort % Depreciation	n End date 0 Last depr. no	Current value	00000						
Start date 01.01.2021 III Remaining value Calculate end of amortzi	Purchase price 100000 Uncounted	Value correction 0 Month depreciation 0.00	Purchase price total 100000 E end of depr.	Amort % Depreciation	n End date 0 Last depr. no	Current value	00000						
Start date 01.01.2021 III Remaining value Calculate end of amortzi	Purchase price 100000 Uncounted	Value correction 0 Month depreciation 0.00	Purchase price total 100000 E end of depr.	Amort % Depreciation	n End date 0 Last depr. no	Current value	00000						

Recalculation document

Fixed as	sset recalcul	ation 10	0143 Saved			Last changed by EVELIN (05.04.2022 at 16:40:55)						16:40:55)			
Common	Common Proceeding														
Number Date Comment 100143 31.12.2021 Image: Kinnisvara ümberhindlus üles															
> DOCUMEN	NT FILLMENT														
Copy selection	on Delete selection	Bulk Insert													
🗌 No. 🥎	ル Operation	≁ Code	Recalculation	≁ Change	≁ Name	≁ Purhcase dat	≁ Amort %	ş	Purchase price total	≁ Deprecia	₽ Res	sidual value	≁ At cost	≁ Fair value	Je
	Search	> Search	> Search	Search	Search	Search	Search	Search		Search	Search		Search	Search	
1	Upward revaluation	▼ KV26	120000	20000	Kinnisvara K				100000	0		100000	No	Yes	*

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)

Transact	ion											
Finants	- kan	ne INV_HIND:	: 100077 Salves	tatud								
Tüüp	Numb	ber	Aeg		Seletus							
INV_HIND		100077	31.12.2021	Ē	Kinnisvara KV021 ümberhindlus üles va	astavalt	hindamisa	iktile				
Deebet		Kreedit	Va	he								
		20000	20000	0								
Kopeeri valitu	ud Kustu	ta valitud Massasetaja	Aseta retsept Jaga re	essurssidelt								
🗆 Nr 🔨	🔑 Konto	<i>V</i> Objektid	Projekt	≁ Sisu		ŗ	Deebet	Kreedi	tγ	Aeg		
	> Otsi	> Otsi	> Otsi	> Otsi		>	Otsi	> Otsi	> 0	tsi		
1	1 551120 TALLINN			KV021 Hoone	te ümberhindlus - tulu/kulu			20000.0	0			
2	125209	TALLINN		KV021 Kinnisvara ümberhindlus 20000.00								

Property card after recalculation

Inventar	KV021 💽	Ivestatud										Viimati mu	utis JANE (27.12.2021 ke
Seotud dokume	endid: vara mah	akandmine:											
Kood KV021	Nimi Kinnisvara K\	/021	Klass	Klassi nimi Hooned		Liising Ei	•	 Rendiinventar 	 Õiglases väärtuses 	Master Q	Kommentaar		
Tüüp Materiaalne PV	· •	Arvestusmeetod Lineaarne	•	🗆 Auto	Ribakood								
Andmed	Lisaväljad	Lisasummad	Tootmisühiku r	meetod K	asutajad Osakaa	alud tegevused							
	DMED				0	Imberhindluse sur	nma					Ümberhinnatud väärtus	
• • • • • • • • • •	NDWED					in bernindidse sui	iiiia						
Arvestuse algus	I IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	Soetushind	100000	Lisasumma	2000	Soetushind kokku	120000	Amort %	Kulum	0	Arvestuse lõpp	Hetkehind	120000
Arvestuse algus 01.01.2021 Min.väärtus	;	Soetushind Arvestamata	100000	Lisasumma Kuu kulum	20000	Soetushind kokku E amordi lõpp	120000	Amort % Amordi kanne	Kulum	0 Amordi kanne	Arvestuse lõpp	Hetkehind	120000
Arvestuse algus 01.01.2021 Min.väärtus	; ;	Soetushind Arvestamata	100000	Lisasumma Kuu kulum	20000	Soetushind kokku E amordi lõpp	120000	Amort % Amordi kanne	Kulum	0 Amordi kanne	Arvestuse lõpp	Hetkehind	120000

The price change is reflected in the Value corrections division

13/13

Andmed	Lisaväljad	Lisasumm	ad Tootm	isühiku meeto	od Kasutaja	d Osakaalud	tegevused						
Kokku summ	a												
	20000.00												
Kopeeri valitu	ıd 🛛 Kustuta valituc	1											
🗆 Nr 🔨	<i>پ</i>	Aeg	≁ Lisasumm	a 🖌 Objekt	🔑 Kasutaja	& Kommentaar		🔑 Hankija	n → Nimi	≁ Tüüp	≁ Number	ç	Ostetud
	> Otsi		> Otsi	> Otsi	> Otsi	> Otsi		> Otsi	> Otsi	Otsi	> Otsi	>	Otsi
1		31.12.2021	20000.0	0	JANE	Kinnisvara KV021 üm	berhindlus üles vastavalt hindamisaktile			Ümberhindlus	100077		

4.4. Partial write-off - Fair value

Vara ür Seotud doku	Yara ümberhindlus 100071 (Kinnitatud) eotud dokumendid: kanne: INV HIND 100071														
Pais	Pais Menetlus														
Number	Number Aeg Kommentaar 100071 31.12.2021 Image: Kommentaar														
> рокими	ENDI TÄITJA														
Kopeeri valit	ud Kustuta valitud Massa	asetaja													
🗆 Nr 🔨	≁ Tegevus	≁ Kood	<i>V</i> Ümberhindlus	۶ Muutus	≁ Nimetus	ℱ Soetusaeg	Amort %	Soetushind lisasummadega	۶ – Kulum	۶ Jääkmaksumus	≁ Soetu	≁ Õiglar			
Otsi Otsi Otsi Otsi Otsi Otsi Otsi Otsi											Otsi				
1	1 Osaline mahakandmine v KV015 40000 -60 Hoone 15 01.01.2021 100000 0 1000000 Ei v Jah														

Fixed asset card

Põhivara	a KV015 Salvestatud								Viimati n	nuutis (direct	: o) (03.01.2022 kell	
Kood	Nimi	Klass Klassi r	imi	🗾 Õiglases								
KV015	Hoone 15	125201 Q Hoone	d	väärtuses								
Andmed	Lisaväliad Lisasummad	Tootmisühiku meetod	Kasutaiad Osak	kaalud Osalised mahakandmised	Tegevused							
V EINANTSANDMED Osalise mahakandmise summa Ustrabilat mahakandmise summa												
V FINANTS/	ANDMED	Het	tkehind peale os	alist maha	ikandmist							
Arvestuse alg	us Soetushind	Lisasun	1ma	Soetushind kokku A	mort % Kulu	m		Arvestuse lõpp	Hetkehind			
01.01.2021		100000	-60000	40000			0				40000	
Andmed	Lisaväliad Lisasumm	ad Tootmisühiku meet	od Kasutaiad	Osakaalud Osalised mahaka	ndmised tea	evused						
			,		J							
Kokku summa	3	5	Osaline mahakan	ndmine								
	-60000.00		,									
		/										
Kopeeri valitu	d Kustuta valitud											
🗆 Nr 🥎	۶ Aeg	۶ Lisasumma Objekt	🖌 Kasutaja 🖌 Ko	ommentaar		≁ Hankija	≁ Nimi	⊁ Tüüp		≁ Number	≁ Ostetud	
	> Otsi	> Otsi 🖌 > Otsi	> Otsi > Ot	Otsi		> Otsi	> Otsi	Otsi		> Otsi	> Otsi	
1	31.12.2021	-60000.00	JANE KV015	15 osaline mahakandmine				Ümberhindlus		100071		
2								0	-			

Põhivar	Põhivara KV015 Salvestatud															
Kood	1	Nimi			Klass	Klas	si nimi		🗾 Õig	lases						
KV015		Hoone 15			125201 C	Hoo	oned	 väärtuses 								
Andmed	Andmed Lisaväljad Lisasummad Tootmisühiku meetod Kasutajad Osakaalud Osalised mahakandmised Tegevused															
				Aeg												
			-													
🗆 Nr 🔨	۶	Arvestuse	algus 🎤	Osalise i	mahakandmise	% × 1	Mahakantud soetusr	naksumus	1	Algne soetusmaksumus	۶.	Algne kulum	۶ AI	gne jääkmaksumus	≁ Number	
	Otsi		Otsi			Otsi			Otsi		Otsi		Otsi		Otsi	
1		31.12	2.2021		-	50		60000	1	100000		0		100000	100071	

