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

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.

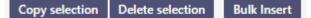
- Attachments allows to attach files to the document
- Mail allows to send a document by e-mail
- Print prints the document

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.

2025/06/22 23:51

2.2.1. Editable fields

- **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 Con the right side of the header opens the fine-tuning settings.

Preferences		×
Personal Syst	tem	
Select asset additio	nal info fields	
		Restore Save

• 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

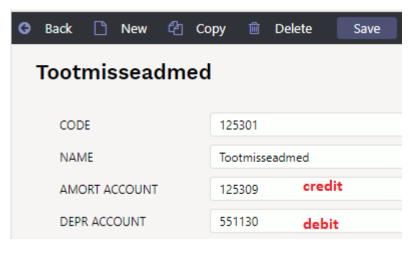
If the purchase price method is used in the calculation of fixed assets, discount increases the cost and the purchase price remains the same.

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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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

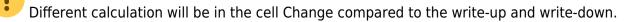
Fixed asset card before partial write-off:

2025/06/22 23:51		9	/14						FIXED ASSE	T RECALCULA	TION
Fixed asset TO	OOT10 Saved								Last changed by (direc	to) (05.04.2022 at 15:36	6:42) 🧐
Related documents: last	depr.: inv_100417										
Code	Name		Class		Class name		Туре		Calculation method		2
TOOT10 Q	Tootmispink L		125301	Q	Tootmisseadm	ed	TA - tangible	assets 🔻	Straight line 🔹	Auto	
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	333.34	166.67	31.12.2025		31.07.2021			100417	Calculate amortization %		
Calculate end of amortzi	ation										
~ ACCOUNTS											
Asset Type	Depreciation	Amort	Write off		Sales profit		Sales loss				
125301 Q	125309 Q	551130 Q	551190	Q	421101	Q	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.

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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						D	ebit
NV_HIN		100142	31.08.2022			Fixed asset reca	alculat	tion					
Credit		Difference											
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□ No. ~ 1	 Accour Searc 125301 125309 	Object Search R12	≁ Proj	ject & De arch > Se TOOT TOOT	earch 10 Tootmisseadmed	leeritud kulum	> Sea	arch	Search 6000.00 1166,90 ³	> Search 10 000 *	> Search 60% (Purchas ciation * 60%	> Searcl e price total	> Searc

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	asset TO	OT10 Saved						Last changed by EVE	LIN (05.04.2022
elated doc	cuments: last d	epr.: inv_100417							
Code		Name		Class	Class nam	e 1	Гуре	Calculation method	
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 parti		Proportions	Partial write - o	ffs Actions		
V FISCAL	DATA		the purchase price						
Start date		Purchase price	Value correction	Purchase price tota	I Amort %	Depreciation	End date	Current va	ue
01.01.2021	1 🗰	10000	-6000	4	000 20		466.68 31.12.2025	 	3533.32
Remaining	j value	Uncounted	Month depreciation	E end of depr.	Last depr.	date l	ast depr. no		_
		333.34	66.67	31.12.2025	31.07.202	21 🗰	100417	Calculate amortization %	

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

Fixed	ass	et TO	от10 👩	Saved															Last
Related doo	cume	nts: last de	epr.: inv_100	0417															
Code	Code Name TOOT10 Q Tootmispink L							Class				Class nar			Туре				Calcula
TOOT10		Q	Tootmispin	ık L				12530	01		Q	Tootmis	sea	dmed	TA - t	angible asset	s '		Straigh
Data	Da	DataFields Value corrections Units of pro-						hod	Use	rs I	Prop	ortions		Partial write -	offs	Actions			
total					•														
	-6	000.00																	
Copy sele	ction	Delete s	election																
🗌 No. ~	s. L		Date	۶ Valu	e correction	۶ Ob	ject 🎤	User	۶ Co	mment	۶	Supplier	ş	Supplier nam	e 🎤	Document		۶ Nu	mber
	>	Search		> Search		> Sea	arch >	Search	> Se	arch	> 5	Search	>	Search	Se	arch		Sea	irch
	1		31.08.2022		-6000.00		EVE	ELIN							Re	calculation	v 1	0014	2
	2					-									Pu	rch invoice	v		

- 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 23:51 11/14 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
 Traight line

 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 11 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 (05.04.20
Code	Na	me		Class	Class name	Туре	Calculation method
KV26	Q Kir	nisvara KV026		125201 Q	Hooned	TA - tangible assets 🔹	Straight line 🔻 🗌 Auto
			Bar code	Comment		Leasing	Master
Rental asset	✓ F	air value				No	Q
Data DataFie	ds N	/alue corrections	Units of production met	thod Users Prop	ortions Actions		
FISCAL DATA							
Start date	Pur	chase price	Value correction	Purchase price total	Amort % Depreciation	n End date	Current value
01.01.2021	▦	100000	0	100000		0	100000
Remaining value	Un	counted	Month depreciation	E end of depr.	Last depr. date	Last depr. no	
			0.00				Calculate amortization %
Calculate end of amo	rtziation						
✓ ACCOUNTS							
	De	preciation	Amort	Write off	Sales profit	Sales loss	

Recalculation document

Fixed as	sset recal	culat	ion 10	0143 Saved							Last	t changed by EVELIN	(05.04.2022 at 1	5:40:55)	
Common	Proceeding														
Number	Dat 100143 31.	e 12.2021		Comment Kinnisvara ümbe	rhindlus üles									Þ	
,	NT FILLMENT			1											
	on Delete select		Bulk Insert	Recalculation	≁ Change	≁ Name	✤ Purhcase dat	≁ Amort %	ų	Purchase price total	≁ Deprecia	P Residual value	e ≁ At cost	≁ Fair value	
	Search		> Search	> Search	Search	Search	Search	Search	Search		Search	Search	Search	Search	
1	Upward revaluatio	n v	KV26	120000	20000	Kinnisvara K				100000	0	10000	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)

Transaction

Туре	Number		Date		Reference	Description					
INV_HIN		100143	31.12.2021			Kinnisvara ümbe	erhindlus ül	es			
Debit		Credit		Difference							
	20000		20000	0							
		_									
_		selection	Bulk Insert	Paste Recipe			6 D.14	6	6 III		
_	tion Delete				Split from Resources		۶ Debit	ş	Credit	ş	Da
_		≁ Object	≁ Pr		escription				Credit Search		Da Search
Copy select	AccourSearc	≁ Object	≁ Pr	roject & De search > Se	escription			>			

Property card after recalculation

Fixed	asset K\	/26 Saved					Last changed by EVELIN (05.04.2022
Code KV26	Q	Name Kinnisvara KV026		Class	Class name Hooned	Type TA - tangible assets 🔻	Calculation method Straight line
Rental a	asset	Fair value	Bar code	Comment		Leasing No *	Master Q
Data	DataFields	Value corrections	Units of production met	hod Users Prop	ortions Actions		
V FISCAL	L DATA		Recalculation amount	:			Recalculated value
Start date 01.01.202		Purchase price 100000	Value correction 20000	Purchase price total	Amort % Depreciatio	n End date	Current value 120000
Remaining							
		Uncounted	Month depreciation 0.00	E end of depr.	Last depr. date	Last depr. no	Calculate amortization %
	end of amortzi					Last depr. no	Calculate amortization %

The price change is reflected in the Value corrections division

2025/06/	/22	23:51	23:51 13/1													FIXED	ASSET REC	:AL	CULATION
Data	C	DataFields	Value co	orre	ections Units of	pr	oduction r	ne	thod	U	sers f	Pro	portions		Actions				
total Copy sele		20000.00 n Delete :	selection																
🗌 No	~ .	ų.	Date	۶	Value correction	۶	Object	Ļ	User	۶	Comment	4	Supplier	۶	Supplier name	≁ Document	≁ Number	ş	Purchased
		Search		>	Search	>	Search	>	Search	>	Search	>	Search	>	Search	Search	> Search	>	Search
	1		31.12.2021		20000.00			E١	/ELIN	Kin	nisvara ü					Recalculation 🚽	100143		
	2															Purch invoice			

4.4. Partial write-off - Fair value

ixed as	set rec	alculation	100	071 Confirmed							La	ast changed by JANE	(27.12.2021 at 1	6:09:29)	
elated docum	ents: kanne:	INV_HIND_100071	I												
Common	Proceedi	ng													
Number		Date		Comment										p.	
	100071	31.12.2021		KV015 osaline m	ahakandmin	9									
DOCUMEN	IT FILLMEN	т													
Copy selectio	n 🛛 Delete s	election Bulk In	isert												
No. ~	▹ Operation	۶ Co	de 🕨	Recalculation	≁ Change	≁ Name	✤ Purhcase dat	≁ Amort %	ş	Purchase price total	≁ Deprecia	۶ Residual value	≁ At cost	≁ Fair value	
2	Search	> Se	arch	Search	Search	Search	Search	Search	Search		Search	Search	Search	Search	
1 F	Partial write of	ff 💡 KV015	5	40000	-60	Hoone 15	01.01.2021			100000	0	100000	No 🔻	Yes	

Fixed asset card

Põhivar	a KV015 🏾	Salvestatud										Viimati	muutis (direct	: o) (03.01.2022
Kood KV015	Nimi Hoone 15		Klass 125201 Q	Klassi nimi Hooned		✓ Õiglases väärtuse	i S							
Andmed	Lisaväljad	Lisasummad	Tootmisühiku m	neetod	Kasutajad (Osakaalud G	Osalised mahakandmis	ed Tegevu	sed					
FINANTS	ANDMED				Osa	lise mahakan	idmise summa					Hetkehind peale o	salist maha	kandmist
Arvestuse alg 01.01.2021	us	Soetushind	100000	Lisasumma	-600	Soetushind	d kokku 40000	Amort %	Kulum	0	Arvestuse lõpp	Hetkehir	nd 🔪	40000
Andmed	Lisaväljad	Lisasummad	Tootmisühik	ku meetod	Kasutajad	Osakaalud	d Osalised maha	kandmised	tegevused					
okku summi	a -60000.0	0		` ,	saline maha	kandmine								
Copeeri valitu	ıd 🛛 Kustuta valit	ud												
🗆 Nr 🔨	ş	Aeg 🖌	Lisasumma	Objekt 🔎	۶ Kasutaja	Kommentaar			≁ Hankija	≁ Nimi	⊁ Tüüp		≁ Number	۶ Ostet
	> Otsi	>	Otsi 💦 👌	Otsi	Otsi)	Otsi			> Otsi	> Otsi	Otsi		> Otsi	> Otsi
		31.12.2021	-60000.00	J	ANE K	V015 osaline mal	hakandmine				Ümberhindlus		100071	
1														

Kood Nimi Klass Klassi nimi KV015 Hoone 15 125201 Hooned Andmed Lisaväljad Lisasummad Tootmisühiku meetod Kasutajad Osakaalud Osalised mahakandmised Tegevused Aeg	Põhivar	a KV015 (Salvestatud											
Aeg Nr ^ / Arvestuse algus / Osalise mahakandmise % / Mahakantud soetusmaksumus / Algne soetusmaksumus / Algne kulum / Algne jääkmaksumus / Number Otsi Otsi Otsi Otsi Otsi Otsi Otsi Otsi														
Nr ^ / Arvestuse algus /> Osalise mahakandmise % / Mahakantud soetusmaksumus /> Algne soetusmaksumus /> Algne kulum /> / Algne jääkmaksumus /> / Number Otsi Otsi	Andmed	Lisaväljad	Lisasumr	nad Tootmisühiku m	neetod Kasu	itajad Osaka	alud	Osalised mahakan	dmised Tege	evused				
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	🗆 Nr 🔨	Arvestus	e algus 🖌	Osalise mahakandmise %	Mahakantud	soetusmaksumus	۶ A	lgne soetusmaksumus	Algne kulum	Algne jääkmaksumus	≁ Number			
		Otsi	Otsi		Otsi		Otsi		Otsi	Otsi	Otsi			
1 31.12.2021 -60 60000 100000 0 100000 100071	1	31.1	12.2021	-60		60000		100000		0 10000	100071			

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