

# Table of Contents

- FIXED ASSET RECALCULATION** ..... 3
- 1. Document buttons** ..... 3
  - 1.1. Header buttons ..... 3
  - 1.2. Row buttons ..... 4
- 2. Document fields** ..... 4
  - 2.1. Header fields ..... 4
  - 2.2. Row fields ..... 4
    - 2.2.1. Editable fields ..... 5
    - 2.2.2. Informative non-editable fields ..... 5
- 3. Fine-tuning** ..... 5
- 4. Operation** ..... 5
  - 4.1. Recalculation - Acquisition cost method ..... 6
    - Transaction ..... 6
    - Example: write - down using acquisition cost method ..... 7
  - 4.2. Partial write-off - Acquisition cost method ..... 8
  - 4.3. Write-up and write down - Fair value ..... 11
  - 4.4. Partial write-off - Fair value ..... 13





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 recalculate 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 → Documents → Fixed Asset recalculation.

| No. | Code | Name | Comment | Purchase date | Amort % | Purchase price total | Depreciation | Residual value | Recalculation | Change | At cost | Fair value | Operation  |
|-----|------|------|---------|---------------|---------|----------------------|--------------|----------------|---------------|--------|---------|------------|------------|
| 1   |      |      |         |               |         |                      |              |                |               | 0 No   | No      | No         | Downward n |
| 2   |      |      |         |               |         |                      |              |                |               | 0 No   | No      | No         | Downward n |
| 3   |      |      |         |               |         |                      |              |                |               | 0 No   | No      | No         | Downward n |
| 4   |      |      |         |               |         |                      |              |                |               | 0 No   | No      | No         | Downward n |
| 5   |      |      |         |               |         |                      |              |                |               | 0 No   | No      | No         | Downward n |
| 6   |      |      |         |               |         |                      |              |                |               | 0 No   | No      | No         | Downward n |
| 7   |      |      |         |               |         |                      |              |                |               | 0 No   | No      | No         | Downward n |
| 8   |      |      |         |               |         |                      |              |                |               | 0 No   | No      | No         | Downward n |

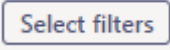

## 1. Document buttons


### 1.1. Header buttons

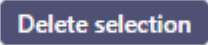
- **New** - opens a new unfilled document
- **Save** - saves document
- **Confirm** - confirms document
- **Copy** - makes a copy of the document. The document has all the same assets as on the original document. There can be only one unsaved draft. Once the new document is saved, a new copy can be made.
- **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

-  - 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.).
-  - 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

 Delete selection

 Bulk Insert

- **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.
-  - these buttons affect the height of the rows.
-  - for exporting table or selected rows to Excel.
-  - 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 transaction 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


- **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.

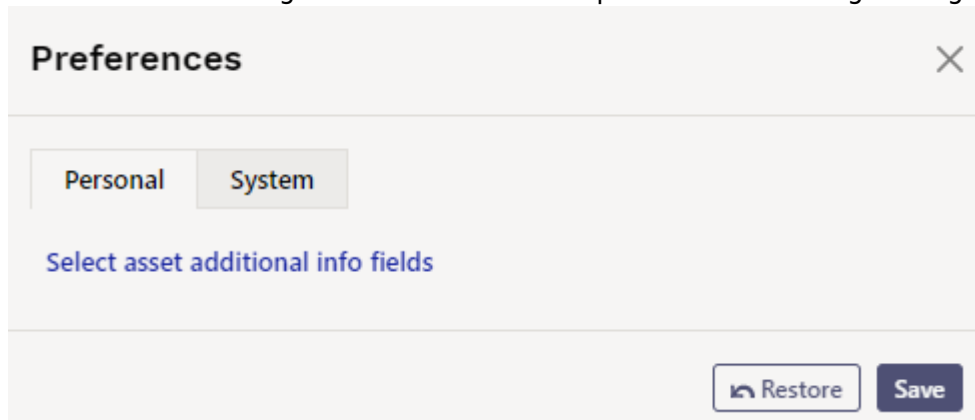
### 2.2.2. Informative non-editable fields

- **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** - Upward revaluation ja Downward revaluation - calculation: Revaluated value minus Residual value. Partial write off - calculation:  $(\text{Revaluated value}/\text{Purchase price total}) * 100\% - 100\%$ .
- **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  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.

Back New Copy Delete Save

## Tootmisseadmed

CODE: 125301

NAME: Tootmisseadmed

AMORT ACCOUNT: 125309 **credit**

DEPR ACCOUNT: 551130 **debit**

- **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

Fixed asset before recalculation:

New Save Copy Discard Delete Attachments Mail Print Write off Change FA

### Fixed asset TOOT9 Saved

Last changed by (directo) (05.04.2022 at ...)

Related documents: last depr.: inv\_100416

Code: TOOT9 Name: Tootmispink XL Class: 125301 Class name: Tootmisseadmed Type: TA - tangible assets Calculation method: Straight line  Auto

Data DataFields Value corrections Units of production method Users Proportions Actions

**FISCAL DATA**

|                 |                |                    |                      |                 |               |  |               |
|-----------------|----------------|--------------------|----------------------|-----------------|---------------|--|---------------|
| Start date      | Purchase price | Value correction   | Purchase price total | Amort %         | Depreciation  | End date                                 | Current value |
| 01.01.2021      | 10000          | 0                  | 10000                | 20              | 1166.69       | 31.12.2025                               | 8833.31       |
| Remaining value | Uncounted      | Month depreciation | E end of depr.       | Last depr. date | Last depr. no |  |               |
|                 | 333.34         | 166.67             | 31.12.2025           | 31.07.2021      | 100416        | <a href="#">Calculate amortization %</a> |               |

[Calculate end of amortization](#)

Recalculation:

New Save Confirm Copy Discard Delete Attachments Mail Print

### Fixed asset recalculation 100141 Saved

Last changed by EVELIN (05.04.2022 at 15:19:03)

Common Proceeding

Number: 100141 Date: 05.04.2022 15:18:02 Comment: Tootmispingi allahindamine

**DOCUMENT FILLMENT**

Copy selection Delete selection Bulk Insert

| No. | Operation            | Code  | Recalculation                | Change   | Name           | Purchase dat | Amort % | Purchase price total | Depreci | Residual value | At cost | Fair value |
|-----|----------------------|-------|------------------------------|----------|----------------|--------------|---------|----------------------|---------|----------------|---------|------------|
| 1   | Downward revaluation | TOOT9 | 3000                         | -5833.31 | Tootmispink... |              | 20      | 10000                | 1166.69 | 8833.31        | Yes     | No         |
| 2   | Downward revaluation |       | New discounted current value |          |                |              |         |                      |         |                |         |            |

Fixed asset card after write-down:

| No. | Operation            | Code  | Recalculation | Change   | Name           | Purchase dat | Amort % | Purchase price total | Depreci | Residual value | At cost | Fair value |
|-----|----------------------|-------|---------------|----------|----------------|--------------|---------|----------------------|---------|----------------|---------|------------|
| 1   | Downward revaluation | TOOT9 | 3000          | -5833.31 | Tootmispink... |              | 20      | 10000                | 1166.69 | 8833.31        | Yes     | No         |

**Fixed asset TOOT9** Saved Last changed by EVELIN (05.04.2022 at 15:21:03)

Related documents: last depr.: inv\_100416

Code: TOOT9, Name: Tootmispink XL, Class: 125301, Class name: Tootmisseadmete, Type: TA - tangible assets, Calculation method: Straight line,  Auto

**FISCAL DATA**

|                 |                |                    |                      |                 |               |            |               |
|-----------------|----------------|--------------------|----------------------|-----------------|---------------|------------|---------------|
| Start date      | Purchase price | Value correction   | Purchase price total | Amort %         | Depreciation  | End date   | Current value |
| 01.01.2021      | 10000          | 0                  | 10000                | 20              | 7000          | 31.12.2025 | 3000          |
| Remaining value | Uncounted      | Month depreciation | E end of depr.       | Last depr. date | Last depr. no |            |               |
|                 | 333.34         | 166.67             | 31.12.2025           | 31.07.2021      | 100416        |            |               |

Write-down transaction:

**Finance - Transaction INV\_HIND: 100141** Saved

Type: INV\_HIN, Number: 100141, Date: 31.07.2021, Reference: , Description: Tootmispingi allahindamine

Credit: 5833.31, Difference: 0

| No. | Accou  | Object | Project | Description                               | Debit   | Credit  | VAT code | Dat |
|-----|--------|--------|---------|---|---------|---------|----------|-----|
| 1   | 551130 |        |         | TOOT9 Tootmisseadmete amortisatsioon 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

Type: INV\_HIN, Number: 100075, Date: 31.07.2021, Reference: , Description: Toot05 allahindlus

Credit: 3833.1, Difference: 0

| No. | Accou  | Object           | Project | Description                                | Debit   | Credit  | VAT code |
|-----|--------|------------------|---------|--|---------|---------|----------|
| 1   | 551130 | TOOTMINE,NARVA   |         | TOOT05 Tootmisseadmete amortisatsioon kulu | 383.00  |         |          |
| 2   | 551130 | TOOTMINE,TALLINN |         | TOOT05 Tootmisseadmete amortisatsioon kulu | 2684.10 |         |          |
| 3   | 551130 | TOOTMINE,TARTU   | K201    | TOOT05 Tootmisseadmete amortisatsioon kulu | 766.00  |         |          |
| 4   | 125309 | HOOLDUS          |         | TOOT05 Tootmisseadmete akumuleeritud kulum |         | 3833.10 |          |

## 4.2. Partial write-off - Acquisition cost method

Fixed asset card before partial write-off:

**Fixed asset TOOT10** Saved Last changed by (directo) (05.04.2022 at 15:36:42)

Related documents: last depr.: inv\_100417

Code: TOOT10 Name: Tootmispink L Class: 125301 Class name: Tootmisseadmed Type: TA - tangible assets Calculation method: Straight line  Auto

Data | DataFields | Value corrections | Units of production method | Users | Proportions | Actions

**FISCAL DATA**

Start date: 01.01.2021 Purchase price: 10000 Value correction: 0 Purchase price total: 10000 Amort %: 20 Depreciation: 1166.69 End date: 31.12.2025 Current value: 8833.31

Remaining value: Uncounted 333.34 Month depreciation: 166.67 E end of depr.: 31.12.2025 Last depr. date: 31.07.2021 Last depr. no: 100417 Calculate amortization %

Calculate end of amortization

**ACCOUNTS**

Asset Type: 125301 Depreciation: 125309 Amort: 551130 Write off: 551190 Sales profit: 421101 Sales loss: 562111

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 asset recalculation 100142** Saved Last changed by EVELIN (05.04.2022 at 15:40:04)

Common | Proceeding

Number: 100142 Date: 31.08.2022 Comment:

**DOCUMENT FILLMENT**

Copy selection Delete selection Bulk Insert

| No. | Operation         | Code   | Recalculation | Change | Name          | Purchase date | Amort % | Purchase price total | Depreci. | Residual value | At cost | Fair value |
|-----|-------------------|--------|---------------|--------|---------------|---------------|---------|----------------------|----------|----------------|---------|------------|
| 1   | Partial write off | TOOT10 | 4000          | -60    | Tootmispink L |               | 20      | 10000                | 1166.69  | 8833.31        | Yes     | No         |



Different calculation will be in the cell Change compared to the write-up and write-down.

- \* 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

Type: INV\_HIN Number: 100142 Date: 31.08.2022 Reference: Description: Fixed asset recalculation Debit:

Credit: 6000 Difference: 0

Copy selection Delete selection Bulk Insert Paste Recipe Split from Resources

| No. | Accou  | Object | Project | Description                                     | Debit   | Credit  | VAT code | Date | Custom | Supplier |
|-----|--------|--------|---------|---|---------|---------|----------|------|--------|----------|
| 1   | 125301 | R12    |         | TOOT10 Tootmisseadmed                           |         | 6000.00 |          |      |        |          |
| 2   | 125309 | R12    |         | TOOT10 Tootmisseadmete akumuleeritud kulum      | 700.01  |         |          |      |        |          |
| 3   | 551190 |        |         | TOOT10 Kulu materiaalse põhivara mahakandmis... | 5299.99 |         |          |      |        |          |
| 4   |        |        |         |   |         |         |          |      |        |          |

*10 000 \* 60% (Purchase price total \* 60%)*  
*1166,90 \* 60% (Depreciation \* 60%)*  
*The difference between purchase price total and depreciation goes to expense*

Partial write-off transaction with depreciation proportion:

**Finance - Transaction INV\_HIND: 100074** Saved

| Type    | Number | Date       | Reference | Description                                     | Debit | Credit | Difference |
|---------|--------|------------|-----------|---|-------|--------|------------|
| INV_HIN | 100074 | 31.08.2021 |           | Toot07 osaline mahakandmine - amordi osakaaluga |       |        | 0          |
|         |        |            |           |   |       | 6000   |            |

Copy selection Delete selection Bulk Insert Paste Recipe Split from Resources

| No. | Account | Object           | Project | Description                                     | Debit   | Credit  | VAT code | Date | Custom | Supplier |
|-----|---------|------------------|---------|---|---------|---------|----------|------|--------|----------|
| 1   | 125301  | HOOLDUS          |         | TOOT07 Tootmisseadmed                           |         | 6000.00 |          |      |        |          |
| 2   | 125309  | HOOLDUS          |         | TOOT07 Tootmisseadmete akumuleeritud kulum      | 700.14  |         |          |      |        |          |
| 3   | 551190  | TOOTMINE,TALLINN |         | TOOT07 Kulu materiaalse p hivara mahakandmis... | 3711.86 |         |          |      |        |          |
| 4   | 551190  | TOOTMINE,TARTU   | K201    | TOOT07 Kulu materiaalse p hivara mahakandmis... | 1059.00 |         |          |      |        |          |
| 5   | 551190  | TOOTMINE,NARVA   |         | TOOT07 Kulu materiaalse p hivara mahakandmis... | 529.00  |         |          |      |        |          |

In the case of proportional depreciation, the cost is written off between cost objects

Fixed asset card after partial write-off:

**Fixed asset TOOT10** Saved Last changed by EVELIN (05.04.2022 at 15:...

Related documents: last depr.: inv\_100417

| Code   | Name          | Class  | Class name     | Type                 | Calculation method |
|--------|---------------|--------|----------------|----------------------|--------------------|
| TOOT10 | Tootmispink L | 125301 | Tootmisseadmed | TA - tangible assets | Straight line      |

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

The amount of the partial write-off from the purchase price

| Start date      | Purchase price | Value correction   | Purchase price total | Amort %         | Depreciation  | 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 of depr.       | Last depr. date | Last depr. no |            |               |
|                 | 333.34         | 66.67              | 31.12.2025           | 31.07.2021      | 100417        |            |               |

Calculate amortization %

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

**Fixed asset TOOT10** Saved Last

Related documents: last depr.: inv\_100417

| Code   | Name          | Class  | Class name     | Type                 | Calcula |
|--------|---------------|--------|----------------|----------------------|---------|
| TOOT10 | Tootmispink L | 125301 | Tootmisseadmed | TA - tangible assets | Straigh |

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

total

-6000.00

Copy selection Delete selection

| No. | Date       | Value correction | Object | User   | Comment | Supplier | Supplier name | Document      | Number |
|-----|------------|------------------|--------|--------|---------|----------|---------------|---------------|--------|
| 1   | 31.08.2022 | -6000.00         |        | EVELIN |         |          |               | Recalculation | 100142 |
| 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.

**Fixed asset TOOT10** Saved Last changed by EVELIN (05.04.2022 at 15:...

Related documents: last depr.: inv\_100417

Code: TOOT10 Name: Tootmispink L Class: 125301 Class name: Tootmisseadmed Type: TA - tangible assets Calculation method: Straight line  Auto

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

| No. | Date        | Partial write - off % | Depreciation cost | Initial purchase price with additions | Initial depreciation | Initial residual value | Number |
|-----|-------------|-----------------------|-------------------|---------------------------------------|----------------------|------------------------|--------|
| 1   | 31.08.20... | -60                   | 6000              | 10000                                 | 1166.69              | 8833.31                | 100142 |

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

Asset class accounts

**Hooned Fair value**

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: v

MASTER: 1252 »

PERSONNEL ASSET TYPE: v

TYPE: Tangible assets v

Property card before recalculation

**Fixed asset KV26** Saved Last changed by EVELIN (05.04.2022 a...

Code: KV26 Name: Kinnisvara KV026 Class: 125201 Class name: Hooned Type: TA - tangible assets Calculation method: Straight line  Auto

Rental asset  Fair value Bar code: Comment: Leasing: No Master: Q

Data | DataFields | Value corrections | Units of production method | Users | Proportions | Actions

**FISCAL DATA**

Start date: 01.01.2021 Purchase price: 100000 Value correction: 0 Purchase price total: 100000 Amort %: Depreciation: 0 End date: Current value: 100000

Remaining value: Uncounted Month depreciation: 0.00 E end of depr.: Last depr. date: Last depr. no: Calculate amortization %

Calculate end of amortization

**ACCOUNTS**

Asset Type: 125201 Depreciation: 125209 Amort: 551120 Write off: 551190 Sales profit: 421101 Sales loss: 562111 Q

### Recalculation document

**Fixed asset recalculation 100143** Saved Last changed by EVELIN (05.04.2022 at 16:40:55)

Common Proceeding

Number: 100143 Date: 31.12.2021 Comment: Kinnisvara ümberhindlus üles

> DOCUMENT FILLMENT

Copy selection Delete selection Bulk Insert

| No. | Operation          | Code | Recalculation | Change | Name            | Purchase dat | Amort % | Purchase price total | Depreci | Residual value | At cost | Fair value |
|-----|--------------------|------|---------------|--------|-----------------|--------------|---------|----------------------|---------|----------------|---------|------------|
| 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)

### Transaction

**Finance - Transaction INV\_HIND: 100143** Saved

Type: INV\_HIN Number: 100143 Date: 31.12.2021 Reference: Description: Kinnisvara ümberhindlus üles

Debit: 20000 Credit: 20000 Difference: 0

Copy selection Delete selection Bulk Insert Paste Recipe Split from Resources

| No. | Accou  | Object | Project | Description                           | Debit    | Credit   | Date |
|-----|--------|--------|---------|---------------------------------------|----------|----------|------|
| 1   | 551120 |        |         | KV26 Hoonete ümberhindlus - tulu/kulu |          | 20000.00 |      |
| 2   | 125209 |        |         | KV26 Kinnisvara ümberhindlus          | 20000.00 |          |      |

### Property card after recalculation

**Fixed asset KV26** Saved Last changed by EVELIN (05.04.2022 at ...)

Code: KV26 Name: Kinnisvara KV026 Class: 125201 Class name: Hooned Type: TA - tangible assets Calculation method: Straight line

Rental asset  Fair value Bar code: Comment: Leasing: No Master:

Data DataFields Value corrections Units of production method Users Proportions Actions

**FISCAL DATA** Recalculation amount Recalculated value

Start date: 01.01.2021 Purchase price: 100000 Value correction: 20000 Purchase price total: 120000 Amort %: 0 Depreciation: 0 End date: Current value: 120000

Remaining value: Uncounted Month depreciation: 0.00 E end of depr.: Last depr. date: Last depr. no: Calculate amortization %

Calculate end of amortization

**ACCOUNTS**

Asset Type: 125201 Depreciation: 125209 Amort: 551120 Write off: 551190 Sales profit: 421101 Sales loss: 562111

The price change is reflected in the Value corrections division

| Data                            | DataFields | Value corrections | Units of production method | Users  | Proportions     | Actions  |               |               |        |           |
|---------------------------------|------------|-------------------|----------------------------|--------|-----------------|----------|---------------|---------------|--------|-----------|
| total                           |            |                   |                            |        |                 |          |               |               |        |           |
| 20000.00                        |            |                   |                            |        |                 |          |               |               |        |           |
| Copy selection Delete selection |            |                   |                            |        |                 |          |               |               |        |           |
| No.                             | Date       | Value correction  | Object                     | User   | Comment         | Supplier | Supplier name | Document      | Number | Purchased |
| 1                               | 31.12.2021 | 20000.00          |                            | EVELIN | Kinnisvara ü... |          |               | Recalculation | 100143 |           |
| 2                               |            |                   |                            |        |                 |          |               | Purch invoice |        |           |

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

**Fixed asset recalculation 100071** Confirmed Last changed by JANE (27.12.2021 at 16:09:29)

Related documents: kanne: INV\_HIND\_100071

Common Proceeding

Number: 100071 Date: 31.12.2021 Comment: KV015 osaline mahakandmine

DOCUMENT FILLMENT

Copy selection Delete selection Bulk Insert

| No. | Operation         | Code  | Recalculation | Change | Name     | Purchase dat | Amort % | Purchase price total | Depreci | Residual value | At cost | Fair value |
|-----|-------------------|-------|---------------|--------|----------|--------------|---------|----------------------|---------|----------------|---------|------------|
| 1   | Partial write off | KV015 | 40000         | -60    | Hoone 15 | 01.01.2021   |         | 100000               | 0       | 100000         | No      | Yes        |

### Fixed asset card

Code: KV015 Name: Hoone 15 Class: 125401 Class name: Inventar  Fair value

| Data                                | DataFields     | Value corrections | Units of production method | Users                                 | Proportions    | Partial write - offs | Actions       |               |        |           |
|-------------------------------------|----------------|-------------------|----------------------------|---------------------------------------|----------------|----------------------|---------------|---------------|--------|-----------|
| FISCAL DATA                         |                |                   |                            |                                       |                |                      |               |               |        |           |
| The amount of the partial write-off |                |                   |                            | Current value after partial write-off |                |                      |               |               |        |           |
| Start date                          | Purchase price | Value correction  | Purchase price total       | Amort %                               | Depreciation   | End date             | Current value |               |        |           |
| 01.01.2021                          | 100000         | -60000            | 40000                      |                                       | 0              | 31.01.2022           | 4000          |               |        |           |
| total                               |                |                   |                            |                                       |                |                      |               |               |        |           |
| -60000.00                           |                |                   |                            |                                       |                |                      |               |               |        |           |
| Copy selection Delete selection     |                |                   |                            |                                       |                |                      |               |               |        |           |
| No.                                 | Date           | Value correction  | Object                     | User                                  | Comment        | Supplier             | Supplier name | Document      | Number | Purchased |
| 1                                   | 31.12.2021     | -60000.00         |                            | JANE                                  | KV015 osali... |                      |               | Recalculation | 100071 |           |
| 2                                   |                |                   |                            |                                       |                |                      |               | Purch invoice |        |           |

**Põhivara KV015** Salvestatud

Kood: KV015 Nimi: Hoone 15 Klass: 125201 Klassi nimi: Hooned  Õiglasest väärtuses

Andmed Lisaväljad Lisasummad Tootmisühiku meetod Kasutajad Osakaalud **Osalisel mahakandmised** Tegevused

Aeg

| Nr | Arvestuse algus | Osalise mahakandmise % | Mahakantud soetusmaksumus | Algne soetusmaksumus | Algne kulum | Algne jääkmaksumus | Number |
|----|-----------------|------------------------|---------------------------|----------------------|-------------|--------------------|--------|
| 1  | 31.12.2021      | -60                    | 60000                     | 100000               | 0           | 100000             | 100071 |

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