

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 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.


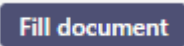
1. Document buttons

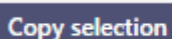
1.1. Header buttons


- **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** - 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.

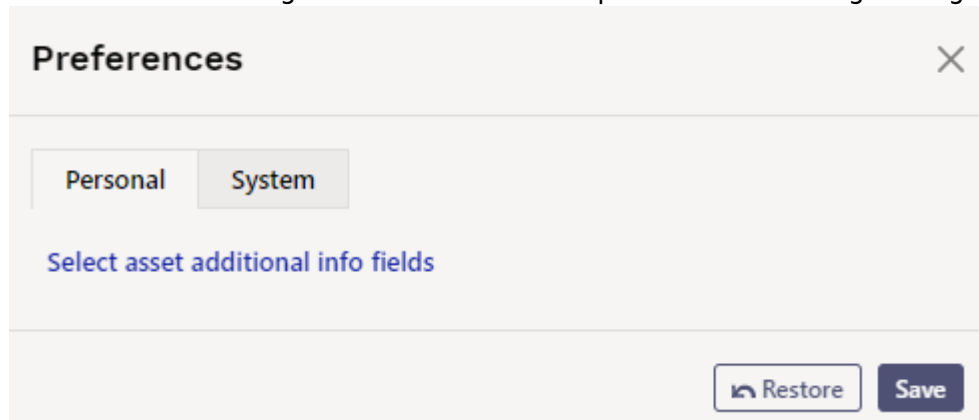
2.2.2. Informative non-editable fields

- **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 15:19:03)

Related documents: last depr.: inv_100416

Code	Name	Class	Class name	Type	Calculation method	
TOOT9	Tootmispink XL	125301	Tootmisseadmed	TA - tangible assets	Straight line	<input type="checkbox"/> 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		

Calculate end of amortization
Calculate 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	Date	Comment
100141	05.04.2022 15:18:02	Tootmispinki 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 date	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

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	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		

[Calculate amortization %](#)

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

[Copy selection](#) [Delete selection](#) [Bulk Insert](#) [Paste Recipe](#) [Split from Resources](#)

No.	Account	Object	Project	Description	Debit	Credit	VAT code	Date
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

[Copy selection](#) [Delete selection](#) [Bulk Insert](#) [Paste Recipe](#) [Split from Resources](#)

No.	Account	Object	Project	Description	Debit	Credit	VAT code	Date
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 $4000/10000 \times 100\% - 100\% = -60\%$

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

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 Tootmisseedmed		6000.00				
2	125309	HOOLDUS		TOOT07 Tootmisseedmete akumulatsioonid kulum	700.14					
3	551190	TOOTMINE, TALLINN		TOOT07 Kulu materiaalse põhivara mahakandmis...	3711.86					
4	551190	TOOTMINE, TARTU	K201	TOOT07 Kulu materiaalse põhivara mahakandmis...	1059.00					
5	551190	TOOTMINE, NARVA		TOOT07 Kulu materiaalse põhivara 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 TOOT10	Name Tootmispink L	Class 125301	Class name Tootmisseedmed	Type TA - tangible assets	Calculation method Straight line	<input type="checkbox"/> Auto
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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 01.01.2021	Purchase price 10000	Value correction -6000	Purchase price total 4000	Amort % 20	Depreciation 466.68	End date 31.12.2025	Current value 3533.32
Remaining value	Uncounted 333.34	Month depreciation 66.67	E end of depr. 31.12.2025	Last depr. date 31.07.2021	Last depr. no 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 TOOT10	Name Tootmispink L	Class 125301	Class name Tootmisseedmed	Type TA - tangible assets	Calcula 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 15:00)

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

DEPR ACCOUNT

551120

Expense account

STOCK DEPR ACCOUNT

551190

Expense account

ASSET ACCOUNT

125201

SALES PROFIT

421101

SALES LOSS

562111

DEPR %

10

TAXONOMY

MASTER

1252

PERSONNEL ASSET TYPE

TYPE

Tangible assets

CREDIT ACCOUNT ON RECALCULATION

DEBIT ACCOUNT ON RECALCULATION

DEBIT ACCOUNT ON WRITE-OFF AND PARTIAL WRITE-OFF

Property card before recalculation

Fixed asset KV26

Saved

Last changed by EVELIN (05.04.2022 at 15:00)

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

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 %

0

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

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 date	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.	Account	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 16:40:55)

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:

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	Depreciation	Amort	Write off	Sales profit	Sales loss
125201	125209	551120	551190	421101	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						
<input type="checkbox"/>	No. ^	Date	Value correction	Object	User	Comment
	> Search	> Search	> Search	> Search	> Search	> Search
	1	31.12.2021	20000.00		EVELIN	Kinnisvara ü...
	2					
						Recalculation
						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

<input type="checkbox"/>	No.	Operation	Code	Recalculation	Change	Name	Purchase dat	Amort %	Purchase price total	Depreci	Residual value	At cost	Fair value
		<div>Search</div>	<div>Search</div>	<div>Search</div>	<div>Search</div>	<div>Search</div>	<div>Search</div>	<div>Search</div>	<div>Search</div>	<div>Search</div>	<div>Search</div>	<div>Search</div>	<div>Search</div>
	1	Partial write off	KV015	40000	-60	Hoone 15	01.01.2021		100000	0	100000	No	Yes

Fixed asset card

Code	Name	Class	Class name	Fair value		
KV015	Hoone 15	125401	Inventar			
Data	DataFields	Value corrections	Units of production method	Users	Proportions	Partial write - offs
> 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
01.01.2021	100000	-60000	40000		0	31.01.2022
						Current value
						4000
Data	DataFields	Value corrections	Units of production method	Users	Proportions	Partial write - offs
total						
-60000.00						
Copy selection Delete selection						
<input type="checkbox"/>	No. ^	Date	Value correction	Object	User	Comment
	> Search	> Search	> Search	> Search	> Search	> Search
	1	31.12.2021	-60000.00		JANE	KV015 osali...
	2					
						Recalculation
						Purch invoice

Fixed asset KV015 Saved

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

Time

☐

No. ^

Date

Search

Partial write - off %

Search

Depreciation cost

Search

Initial purchase price with additions

Search

Initial depreciation

Search

Initial residual value

Search

Number

Search

1

31.12.20...

-60

60000

100000

0

100000

100071

From:

<https://wiki.directo.ee/> - **Directo Help**

Permanent link:

https://wiki.directo.ee/en/asset_recalculation?rev=1649676433

Last update: **2022/04/11 14:27**

