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# ASSET WRITE-OFF

Document for assets write-off.

- **Asset write-off** document is created to write off assets.
- At least one asset must be entered on the asset write-off document.
- **Low value assets** and **fixed assets** can be written off at the same time on the same document.
- Asset write-off can also be initiated from the Fixed asset or Low value asset card with **Write off** button and from the Assets Inventory document with **write off** button.
- Asset write-off is **proceeded** if it is provided.
- Asset write-off is **confirmed**.
- Transaction INV\_MAHA and depreciation transaction INV (if chosen) till write-off date are created after confirming the document. Information about the write-off is written on the fixed asset card. Low value assets are marked „closed“ and an empty transaction is created after Asset write-off is confirmed.
- It is possible to create sales invoice or stock receipt during a write-off.

The registry is located Finance → Documents → Asset-write-off

**Asset write-off DOK** New

Common Proceeding

Number: DOK Date: 18.03.2022 12:30 Comment: Invoice date: Invoice series: Invoice client: Stock receipt date: Stock receipt series: Stock receipt account: Stock receipt supplier:

▼ TAIDA\_DOKUMENT

Description: Select filters Fill document

Copy selection Delete selection Bulk Insert

No.	Code	LV ID	Name	Purchase date	Type	Class	Object	Project	Purchase price	Depreciation	Residual value
1					VV						
2					VV						
3					VV						
4					VV						
5					VV						
6					VV						
7					VV						
8					VV						


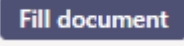
## 1. Document buttons

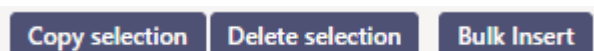
### 1.1. Header buttons




- **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.
-  - 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.
- **Invoice date** - if a sales invoice is created during the write-off, the time entered here will be the time of the created sales invoice.
- **Invoice series** - if a sales invoice is created during the write-off, the series entered here will be the series of the created sales invoice.
- **Invoice client** - if a sales invoice is created during the write-off, the client entered here will be


the client of the created sales invoice.

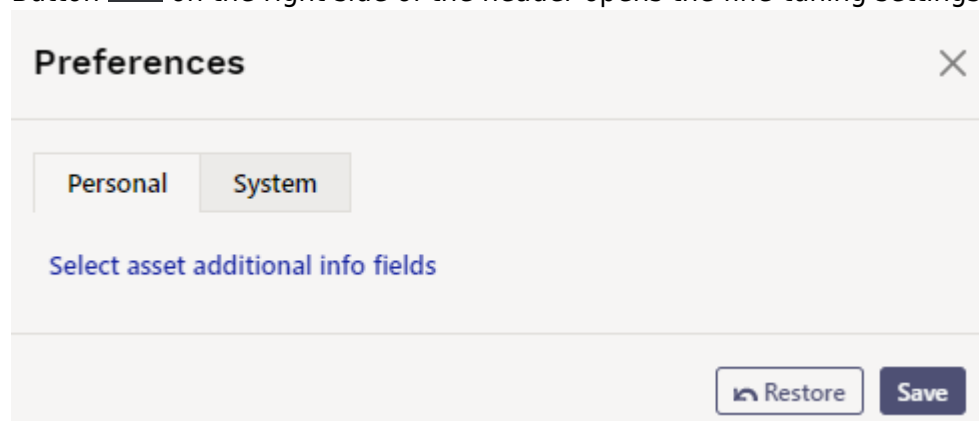
- **Stock receipt date** - if a stock receipt is created during the write-off, the time entered here will be the time of the created stock receipt.
- **Stock receipt series** - if a stock receipt is created during the write-off, the series entered here will be the series of the created stock receipt.
- **Stock receipt account** - if a stock receipt is created during the write-off, the account entered here will be the credit account of the created stock receipt.
- **Stock receipt supplier** - if a stock receipt is created during the write-off, the supplier entered here will be the supplier of the created stock receipt.

## 2.2. Row fields

- **Code** - asset code.
- **LV ID** - low value asset ID.
- **Write off reason** - selection from System settings > asset settings > Reasons for writing off inventory.
- **Write-off comment** - text field, is placed on the asset cards write-off section and on the transaction.
- **Calculate amort** - NO by default. If Yes, the fixed asset is depreciated to the date of write-off and a depreciation transaction is created in addition to the write-off transaction.
- **Action** - NO by default. If a sales invoice or stock receipt has to be created during write-off, an Invoice or Stock receipt must be selected here.
- **Item** - must be filled for generating a sales invoice or stock receipt during write-off (when action is Invoice or Stock receipt). When System settings > Asset settings > Asset item for Sales is filled in, this field is automatically filled after Action - Invoice is selected.
- **Sum** - the sum of asset that goes to stock receipt. Is filled only when Action - Stock receipt is selected.
- **Price** - the price of asset that goes to sales invoice. Is filled only when Action - Invoice is selected.
- **Sales profit/loss** - computational field. Sum minus Residual value.
- **Name, Purchase date, Type, Class, Object, Project, Purchase price, Depreciation, Residual value** - these fields show information from the asset card marked in the row.

## 3. Fine-tuning

Button  on the right side of the header opens the fine-tuning settings.



Preferences

Personal System

Select asset additional info fields

Restore Save

- **Select asset additional info fields** - Allows to add asset information fields to document rows.

## 4. Operation

1. Asset write-off document is **generated** from asset card, asset inventory document or from asset write-off register.

- Asset information is filled in automatically when document is generated from 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 asset write-off 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. Write-offs **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. Asset-write off can be proceeded;

- The list of proceeders is also the list of the Inventory Committee.

### 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;
- A depreciation transaction is created until the time date (if selected). Information goes on the fixed assets card;
- Write-offs and financial transactions are created to fixed assets. Low-value assets are marked as „Closed“ and an empty transaction is created;
- A sales invoice or revenue will be created if selected

8. A separate section „**WRITE OFF DATA**“ will appear on the **Fixed Asset card**.

Data	DataFields	Value corrections	Units of production method	Users	Proportions	Actions
▼ WRITTEN OFF DATA						
Type	Write off date	Purchase price	Accumulated depreciation	Residual value		
Tangible assets ▼	01.04.2022	3000	150	2850		
Write off reason	Explanation	Sales amount	Gain/loss on sales			
Müüdnud ▼	Kliendile müüdnud	3000	150			

- **Type** - fixed asset type before the write-off;
- **Write off date** - the date of the asset write-off document;
- **Purchase price** - purchase price of the fixed asset;
- **Accumulated depreciation** - accumulated depreciation of fixed assets at the time of write-off;
- **Residual value** - the residual value of fixed asset at the time of write-off;
- **Write off reason** - the reason chosen for the write-off of the asset;
- **Explanation** - comment from the asset write-off document;
- **Sales amount** - the selling price of fixed asset (if the asset have been sold during the write-off);
- **Gain/loss on sales** - gain/losses on the sale of asset (if the asset has also been sold during the write-off).

## 9. Financial transactions - Write off

**Vara mahakandmine 100109** Kinnitatud Viimati muutis JANE (21.02.2022 kell 10:00:32)

Seotud dokumendid: kanne: INV\_MAHA\_100109

Üld Menetlus

Number: 100109 Aeg: 30.04.2022 Kommentaar:

Arve aeg: Arve klient: Arve seeria: Sissetuleku aeg: Sissetuleku hankija: Sissetuleku konto: Sissetuleku seeria:

TAIDA\_DOKUMENT

Kopeeri valitud Kustuta valitud Massasetaja

Nr	Kood	Nimi	Soetusae	Tüüp	Projekt	Soetusmaksus	Kulum	Jääkmal	Arvuta amort	Tegevus	Summa	Müügihind	Müügi kasum/kahjum	Artikkel
1	ARVUTI14	Server XY	16.02.2022	MPV	K201	20000.00	1666.68	18333.32	Ei	Ei				

## Financial transaction when writing off fixed assets

**Finants - kanne INV\_MAHA: 100109** Salvestatud

Tüüp: INV\_MAI Number: 100109 Aeg: 30.04.2022 Seletus: Vara mahakandmine Vahe: 0

Kopeeri valitud Kustuta valitud Massasetaja Aseta retsept Jaga ressursidelt

Nr	Konto	Objektid	Projekt	Sisu	Deebet	Kreedit
1	125361			ARVUTI14 Arvutid ja arvutisüsteemid		20000.00
2	125369			ARVUTI14 Arvutite ja arvutisüsteemide kulum	1666.68	
3	551190			ARVUTI14 Kulu materiaalse põhivara mahakandmisest	18333.32	



An empty financial transaction is created when low value asset is written off

## 10. Financial transactions - write off with amort calculation

**Vara mahakandmine 100114** Kinnitatud Viimati muutis JANE (05.03.2022 kell 22:24:12)

Seotud dokumendid: kanne: INV\_MAHA\_100114

Üld Menetlus

Number 100114 Aeg 31.12.2022 Kommentaar Mahakandmine amortisatsiooni arvutamiseks

> TAIDA\_DOKUMENT

Kopeeri valitud Kustuta valitud Massasetaja

Nr	Kood	Nimi	Soetusaeg	Tüüp	Projekt	Soetusmaksus	Kulum	Jääkmal	Arvuta amort	Tegevus	Summa	Müügihind	Müügi kasum/kahjum	Artikkel
1	ARVUTI15	Väike ser...	16.02.2022	MPV	K201	15000.00	4166.70	10833.30	Jah	Ei				

**Finants - kanne INV\_MAHA: 100114** Salvestatud

Tüüp Number Aeg Seletus  
INV\_MAH/ 100114 31.12.2022 Mahakandmine amortisatsiooni arvutamiseks

Kopeeri valitud Kustuta valitud Massasetaja Aseta retsept Jaga ressurssidelt

Viimase perioodi amortisatsioonikanne

Nr	Konto	Objektid	Projekt	Sisu	Deebet	Kreedit
1	551136			ARVUTI15 Arvutite ja arvutisüsteemide amortisatsiooni kulu	416.67	
2	125369			ARVUTI15 Arvutite ja arvutisüsteemide kulum		416.67
3	125361			ARVUTI15 Arvutid ja arvutisüsteemid		15000.00
4	125369			ARVUTI15 Arvutite ja arvutisüsteemide kulum	4583.37	
5	551190			ARVUTI15 Kulu materiaalse põhivara mahakandmisest	10416.63	

## 11. Financial transactions -write off + sales

**Vara mahakandmine 100090** Kinnitatud Viimati muutis JANE (26.01.2022 kell 17:35:05)

Seotud dokumendid: arve: 100144 kanne: INV\_MAHA\_100090

Üld Menetlus

Number 100090 Aeg 26.01.2022 Kommentaar müüsimise ära J1206

Arve aeg 26.01.2022 Arve klient 59 Arve seeria DOK Sissetuleku aeg Sissetuleku hankija Sissetuleku konto Sissetuleku seeria

> TAIDA\_DOKUMENT

Kopeeri valitud Kustuta valitud Massasetaja

Nr	Kood	Nimi	Soetusaeg	Tüüp	Projekt	Soetusmaksus	Kulum	Jääkmal	Arvuta amort	Tegevus	Summa	Müügihind	Müügi kasum/kahjum	Artikkel
1	J1206	J1206 vara		MPV		10000.00	3336.00	6664.00	Ei	Arve		6800.00	136.00	PV_MYYK

### 1) Write-off transaction

**Finants - kanne INV\_MAHA: 100090** Salvestatud

Tüüp Number Aeg Seletus  
INV\_MAH/ 100090 26.01.2022 müüsimise ära J1206

Kopeeri valitud Kustuta valitud Massasetaja Aseta retsept Jaga ressurssidelt

Nr	Konto	Objektid	Projekt	Sisu	Deebet	Kreedit
1	125361			J1206 Arvutid ja arvutisüsteemid		10000.00
2	125369			J1206 Arvutite ja arvutisüsteemide kulum	3336.00	
3	421101			J1206 Kasum materiaalse põhivara müügist	6664.00	

### 2) Sales invoice transaction (generated after confirming the sales invoice)



**Finants - kanne ARVE: 100144** Salvestatud

Tüüp: ARVE Number: 100144 Aeg: 26.01.2022 Seletus: 59:Directo

Kopeeri valitud Kustuta valitud Massasetaja Aseta retsept Jaga ressursidelt

Nr	Konto	Objektid	Projekt	Sisu	Deebet	Kreedit
	> Otsi	> Otsi	> Otsi	> Otsi	> Otsi	> Otsi
1	113101			Nõuded ostjate vastu	8160.00	
2	212371			Käibemaks müügiarvetelt 20%		1360.00
3	421101			Vara: J1206 müük		6800.00

## 12. Financial transactions - write-off + stock receipt




# 5. Generating a sales invoice or stock receipt during a write-off

- Only one additional document can be created from one write-off, either a sales invoice or stock receipt.
- Sales invoice and stock receipt can only be generated from fixed assets and intangible assets.

## 5.1. Generating a sales invoice

The write-off document can only have the fixed assets from which one sales invoice is created. If multiple invoices have to be made, the write-off must be made on separate documents (one asset write-off for each sales invoice). The precondition for creating a sales invoice is to fill in the invoice fields before confirming the asset write-off document.

### Header fields that affect sales invoice creation

Invoice date:   Invoice series:   Invoice client:  

- **Invoice date** - the time of the invoice to be created. It is possible to choose the date from the calendar by clicking the calendar icon;
- **Invoice series** - the series where the invoice will be created to. Can be placed from the register that opens by double-clicking the field or by clicking on the magnifying glass using the mini search.
- **Invoice client** - the customer (code) to whom the invoice will be created. Can be placed from the register that opens by double-clicking the field or by clicking on the magnifying glass using the mini search.

### Row fields that affect sales invoice creation

Action	Item	Price	Sales profit/loss
Search	> Search	> Search	Search
Invoice			0.00

- **Action** - to create an invoice, „Invoice“ must be selected from the drop-down menu;
- **Item** - invoice will be created with the item marked here. When `System settings > Asset settings > Asset item for Sales` is filled, this field is automatically filled after Action -

Invoice is selected.

- **Price** - the selling price of the asset, invoice will be created with that price.
- **Sales profit/loss** - calculated field, will be filled in after entering the price. Price minus Residual value.

## 5.2. Generating a sales stock receipt

The write-off document can only have the fixed assets from which one stock receipt is created. If multiple stock receipts have to be made, the write-off must be made on separate documents (one asset write-off for each stock receipt). The precondition for creating a stock receipt is to fill in the stock receipt fields before confirming the asset write-off document.

### Header fields that affect stock receipt creation

Stock receipt date	Stock receipt series	Stock receipt account	Stock receipt supplier
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

- **Stock receipt date** - the time of the stock receipt to be created. It is possible to choose the date from the calendar by clicking the calendar icon;
- **Stock receipt series** - the series where the invoice will be created to. Can be placed from the register that opens by double-clicking the field or by clicking on the magnifying glass using the mini search.
- **Stock receipt account** - credit account of the stock receipt to be generated. Can be placed from the register that opens by double-clicking the field or by clicking on the magnifying glass using the mini search.
- **Stock receipt supplier** - suppliers code of the stock receipt to be generated. Can be placed from the register that opens by double-clicking the field or by clicking on the magnifying glass using the mini search.

### Row fields that affect stock receipt creation

Action	Item	Sum
Search	> Search	> Search
Stock receipt		

- **Action** - To create stock receipt, select „Stock receipt“ from the drop-down menu.
- **Item** - stock receipt will be created with the item marked here.
- **Sum** - the price of the fixed asset (item) that goes to stock receipt.

## 6. Asset write-off opening

Confirmed asset write-off document can be opened:

- **From the write-off document** - press OPEN
- **Under maintenance** - Finance > Reports > Maintenance > Document opener.

From the drop-down menu, select INV\_OFF as the document type, then enter the document number you want to open.

### Written-off Fixed asset card before opening:

Written-off field is displayed on Fixed asset card, current value is 0.

**Põhivara ARVUTI54** Salvestatud Viimati muutis (20.04.2022 kell 14:47:14)

Seotud dokumendid: ostuarve : 100301 | vara mahakandmine : 100136 | amordi kanne : inv\_100459

Kood	Nimi	Klass	Klassi nimi	Tüüp	Arvestusmeetod	<input type="checkbox"/> Auto
ARVUTI54	Arvuti Dell 54	125361	Arvutid ja arvutisüsteed	Maha kantud	Lineaarne	

Andmed Lisaväljad Lisasummad Tootmisühiku meetod Kasutajad Osakaalud Tegevused

**MAHAKANDMINE**

Tüüp	Kuupäev mahakandmisel	Soetusmaksumus	Kulum	Jääkmaksumus	Müügisumma	Müügikasum/kahjum
Materiaalne PV	01.02.2022	1000	27.78	972.22		

**FINANTSANDMED**

Arvestuse algus	Soetushind	Lisasumma	Amort %	Kulum	Hetkehind	Arvestuse lõpp	Min.väärtus
01.01.2022	1000	0	33.3333	27.78	0	28.02.2022	0
Arvestamata	Kuu kulum	Soetushind kokku	E amordi lõpp	Amordi kande aeg	Amordi kande nr	Inventuur	
0	0.00	1000	31.12.2024	31.01.2022	100459		

Arvuta arvustuse lõpp Arvuta amordi %

**KONTOD**

Vara tüüp	Kulum	Amort	Mahak.	Müügi kasum	Müügi kahjum
125361	125369	551136	551190	421101	562111

**OSTUANDMED**

Ostetud	Ostuarve	Hankija	Hankija nimi	Tegevus	SN
01.01.2022	100301	1015	MarkIT Eesti AS		

## Opening write-off from maintenance:

☐ Kontroll ☐ Hooldus ☐ Import/Export ☒ Dokumentide avamine ☐ Kasutaja failid ☐ Robotid ☐ Digikoristus

Märkus: hooldus pole pärast avamist vajalik - vahetabelid uuendatakse automaatselt

INV\_MAHA 100136 AVA ☐ Jäta meelde

## Written-off fixed asset card after opening:

Once the write-off document is opened, the fixed asset card must be updated. As a result the fixed asset card write-off field disappears and the current value is the same as before the write-off.

**Põhivara ARVUTI54** Salvestatud Viimati muutis (20.04.2022 kell 14:53:08)

Seotud dokumendid: ostuarve : 100301 | amordi kanne : inv\_100459

Kood	Nimi	Klass	Klassi nimi	Tüüp	Arvestusmeetod	<input type="checkbox"/> Auto
ARVUTI54	Arvuti Dell 54	125361	Arvutid ja arvutisüsteed	MPV - Materiaalne p	Lineaarne	

Andmed Lisaväljad Lisasummad Tootmisühiku meetod Kasutajad Osakaalud Tegevused

**FINANTSANDMED**

Arvestuse algus	Soetushind	Lisasumma	Amort %	Kulum	Hetkehind	Arvestuse lõpp	Min.väärtus
01.01.2022	1000	0	33.3333	27.78	972.22	28.02.2022	0
Arvestamata	Kuu kulum	Soetushind kokku	E amordi lõpp	Amordi kande aeg	Amordi kande nr	Inventuur	
0	27.78	1000	31.12.2024	31.01.2022	100459		

Arvuta arvustuse lõpp Arvuta amordi %

**KONTOD**

Vara tüüp	Kulum	Amort	Mahak.	Müügi kasum	Müügi kahjum
125361	125369	551136	551190	421101	562111

**OSTUANDMED**

Ostetud	Ostuarve	Hankija	Hankija nimi	Tegevus	SN
01.01.2022	100301	1015	MarkIT Eesti AS		



Open the confirmed write-off document if absolutely necessary!

From:

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

Permanent link:

[https://wiki.directo.ee/en/asset\\_write\\_off?rev=1650461885](https://wiki.directo.ee/en/asset_write_off?rev=1650461885)

Last update: **2022/04/20 16:38**

