

Sisukord

- Configuring financial reports** 3
 - Header fields** 3
 - Row fields** 3
- Report row types** 3
 - Income statement row types 3
 - Balance sheet row types 4
 - Finance statistics row types 6
- Description row fields with examples** 7
 - Description rows with objects 7
 - Text & Class 8
- Report formatting** 9
- General configuration** 10
- Guide: Setting up the Cash Flow Statement in the Balance report** 10
 - Indirect and Direct Cash Flow 10
 - Basics of Configuring the Cash Flow Statement in Directo 11
 - Accounts and Account Datafields 11
 - Cash Flow row "Type" 13
 - Cash Flow row "Class" 14
 - Copying Cash Flow rows 15
 - Control formula 17

Configuring financial reports

In Directo report descriptions can be made for the reports [Balance sheet](#), [Income statement](#) and Finance Statistics. Report names are indicative, and in practice they should be treated as balance-sheet-type and income-statement-type reports. These are engines that run the reports configured by the user and present them in a defined format. The Income Statement presents changes in the finance accounts included in the report, while the Balance Sheet uses the ending balances of accounts. Finance Statistics can, in addition to changes and ending balances, also use other numerical values from accounts. An unlimited number of “report templates” can be configured for each reporting engine.

Descriptions for the reports can be created and edited directly from the report using the „**Configure**“ button or through system settings:

- Finance Settings → Balance
- Finance Settings → Income statement
- Finance Settings → Finance Statistics

Configuring methodology is similar for all reports.

Header fields

- **Code** - Report description ID.
- **Description** - Name of the report
- **Object** - used for group usage restrictions
- **Employee** - used for employee usage restrictions

Row fields

- **NO** - system row number. Can't be changed by the user.
- **Number** - row number (ID) given by the user which can later be referred to in calculations.
- **Type** - row type. Differ across reports, see further in Report row types.
- **Description** or **Account/Formula** - depending on the row type, account range or mathematical formula can be defined in the field.
- **Zero** - if selected the row is always visible.

Report row types

Income statement row types

Close		New		Copy		Refresh		Delete		Save		Status: View		REPORT Missing accounts	
Code	ENG	Object		Employee		Taxonomy									
Description	Income statement Scheme 1					Comment									
Last changed by: LAURA 12.03.2026 16:28:39															
NO	Number	Type	Description	Object	Text										
1	10	3(Text)			Revenue										
2	20		411000:412999		1. Sales										
3	30		421000:429999		2. Other in										
4	40	1(accounts)	501000:501999		3. Change:										
5	50	2(formula)	502000:502999		4. Work pe										
6	60		20+30+40+50		Operating										
7	70	3(Text)			Operating										

- 1(accounts)** -allows defining accounts or account ranges in the **Description** field, which change values (debit minus credit turnover) will be summed and displayed on the report row. Single account or list of accounts can be configured, using symbols:
 - **:** to define a range of account, example 411000:412999
 - **+** to add an account or entire account range, example 10901:10908+10911:10918+10921
- 2(formula)** - allows defining a mathematical formula in the **Description** field using the values of previous rows or adding constants. You can use addition (+), subtraction (-), multiplication(*), and division(/). Keep in mind that:
 - All operations are executed **from left to right**, regardless of operator type
 - Constants are entered inside **curly braces { }**
 - Row numbers are entered as regular numbers
 - Parentheses () **cannot** be used. If a calculation requires grouping (where you would need parentheses), then that grouping formula should be configured on previous rows, and the final expression should refer to that row.

Example: 100+200/500*{0.21}

1. First the results of rows 100 and 200 are added.
2. Then the result is divided by the result of row 500.
3. And lastly the result of that is multiplied by 0.21.

- 3(text)** - row type is used as a regular text row for explaining or visually formatting the report. The text to be displayed is entered in the **Text** field. For example:
 - titles, empty spacer rows, section headers, etc.

Balance sheet row types

NO	Number	Type	Accounts / Formula	Object	Text
1	10	3(Text)	ASSETS		ASSETS
2	20		Current Assets		Current Assets
3	100		111100:111999		Cash and Bank
4	200	1(Result)	112100:112999		Short Term Investments
5	300	2(formula)	113100:113999		Short Term Receivables
6	400		114100:114999		Inventories
7	500	21(formula-)	115100:115999		Short Term Biological As
8	600	22(formula+)	100+200+300+400+500		Total Current A
9	650	3(Text)			
10	700		Non-Current Assets		Non-Current As
11	800	7(D-Turnover)	121100:121999		Investeeringud tütär- ja
12	900	8(C-Turnover)	122100:122999		Long term financial inve
13	1000	9(D-balance)	123100:123999		Long term receivables a
14	1100		124100:124999		Investment Property
15	1200	10(C-balance)	125100:125999		Tangible assets
16	1250	11(Change)	126100:126999		Long term biological ass
17	1300		127100:127999		Intangible assets
18	1400	4(Start Balance)	800+900+1000+1100+1200+		Total Non-Curr
19	1450	5(End Balance)	500+1400		TOTAL ASSETS
20	1455				
21	1456	6(Average)			



- **1(Result)** - allows defining accounts in the **Account/Formula** field, which ending balance (opening balance + account changes) will be summed on the report row.
 - : to define a range of account, example 411000:412999
 - + to add an account or entire account range, example 10901:10908+10911:10918
- **2(formula)** - allows defining a mathematical formula in the **Account/Formula** field using the values of previous rows or adding constants. You can use addition (+), subtraction (-), multiplication(*), and division(/). Keep in mind that:
 - All operations are executed **from left to right**, regardless of operator type
 - Constants are entered inside **curly braces {}**
 - Row numbers are entered as regular numbers
 - Parentheses () **cannot** be used. If a calculation requires grouping (where you would need parentheses), then that grouping formula should be configured on previous rows, and the final expression should refer to that row.

Example: 100+200/500*{0.21}

1. First the results of rows 100 and 200 are added.
2. Then the result is divided by the result of row 500.
3. And lastly the result of that is multiplied by 0.21.

- **21(formula-)** - allows using the result of a 1(Result) or 2(formula) row only when that result is **negative**. To achieve this configure a row with this type and enter in its **Account/Formula**

field the row number of the original row which result should be shown when it is negative. If the result is not negative, this row will not appear in the report.

- **22(formula+)** - allows using the result of a 1 (Result) or 2 (Formula) row only when that result is **positive**. To achieve this, configure a row of this type and enter in its **Account/Formula** field the row number of the original row which result should be shown when it is positive. If the result is not positive, this row will not appear in the report.
- **3(text)** - row type is used as a regular text row for explaining or visually formatting the report. The text to be displayed is entered in the Text field. For example:
 - titles, empty spacer rows, section headers, etc.
- **7(D-Turnover)** - allows defining accounts in the Account/Formula field which debit turnovers will be summed on the report row
- **8(C-Turnover)** - allows defining accounts in the Account/Formula field whose credit turnovers will be summed on the report row
- **9(D-balance)** - allows defining accounts in the Account/Formula field whose **debit balances** will be summed on the report row. This type works the same way as **1(Result)**, but the account's balance is included in the total only if the balance is on the debit side.  In Directo, an account cannot have balances on both the debit and credit side at the same time.
- **10(C-balance)** - allows defining accounts in the Account/Formula field whose **credit balances** will be summed on the report row. This type works the same way as **1(Result)**, but the account's balance is included in the total only if the balance is on the credit side.  In Directo, an account cannot have balances on both the debit and credit side at the same time.
- **11(Change)** - allows defining accounts in the Account/Formula field whose turnovers will be summed on the report row. This row type works the same way as **1(accounts)** in the Income Statement. In the Balance Sheet the resulting amount is displayed in both the change and ending balance columns. The opening balance is not displayed for this row type.
- **4(Start Balance)** - allows defining accounts in the Account/Formula field whose opening balances will be summed as of the beginning of the Balance Sheet period. The calculated opening balance is shown in the Balance Sheet report as both the opening balance and the ending balance, and no change is displayed
- **5(End Balance)** - allows defining accounts in the Account/Formula field whose ending balances will be summed as of the end of Balance Sheet period. The calculated ending balance is shown in the Balance Sheet output as both the opening balance and the ending balance, and no change is displayed.
- **6(Average)** - allows defining accounts in the Account/Formula field whose ending balances are taken for each day of the Balance Sheet period. These daily balances are then summed and divided by the number of days in the period to calculate the average balance.

Finance statistics row types

Close New Copy Refresh Delete Save Status: View REPORT

Code RAHAVOOD Object Employee Taxonom

Description Rahavoogude aruanne (kaudmeetodil) Comment

Last changed by: SUPER 12.02.2024 15:29:21

NO	Number	Type	Description	Object	Tex
1	100	Text			Ral
2	200		411001:412001+421001:429		
3	300				
4	400		551120:551190+551210:551		
5	500				
6	600				
7	700		113101:113661		

- **Start Balance** - uses the account’s opening balance at the beginning of the reporting period.
- **End Balance** - uses the account’s closing balance at the end of the reporting period, similar to the Balance Sheet.
- **Average** - uses the average daily closing balance of the account over the reporting period.
- **D-Turnover** - uses the account’s debit turnover for the reporting period
- **C-Turnover** - uses the account’s credit turnover for the reporting period
- **Change** - uses the change in turnover for the reporting period (debit minus credit turnover), similar to the Income Statement.
- **formula** - allows defining a mathematical formula in the Description field using the values of previous rows or adding constants. Similar to the description used in the Income Statement.
- **Text** - text or heading row, similar to the description used in the Income Statement.

Description row fields with examples

Description rows with objects

In the report description row, the Object field restricts the displayed account turnover amounts to the specified objects or object combinations. For example:

Single object For this Income statement description row:

NO	Number	Type	Description	Object	Text	Class
1	10	3(Text)			Revenue	3(Debit)
2	20	1(accounts)	411000:412999	A	1. Sales	3(Debit)

Turnover amounts from transactions for accounts 411000 to 412999 are aggregated, where the Object field contains object “A”.

Multiple objects

For this Balance description row: A+B

NO	Number	Type	Accounts / Formula	Object	Text	Class
1	10	3(Text)	ASSETS		ASSETS	
2	20	3(Text)	Current Assets		Current Assets	
3	100	1(Result)	111100:111999	A+B	Cash and Bank	0(Debit)

Change, starting and ending balance of accounts 111100 to 111999 are aggregated, where the Object field contains object "A" or „B“.


Multiple objects. Strict

For this Income statement description row:

NO	Number	Type	Description	Object	Text	Class
1	10	3(Text)			Revenue	3(Debit)
2	20	1(accounts)	411000:412999	A,B	1. Sales	3(Debit)

Turnover amounts from transactions for accounts 411000 to 412999 are aggregated, where the Object field contains object "A" and „B“ at the same time.

Exclude objects

Exclusion is applied using an exclamation mark (!), and if multiple objects are to be excluded, they must be separated by & mark.  Check that the system configuration is set correctly. System settings → Finance settings → **Multi search string symbol** → select: &

For example:

- **!A** - to exclude object A from income statement sales turnover
- **!A&!B** - to exclude object A and B from income statement sales turnover
- **A&!B&!C** - to show object A but exclude objects B and C from income statement sales turnover

Text & Class

Text is the row description that is displayed in the report line when the report is generated. If this field is left empty on a row, that row will not be shown in the report results. This allows so-called calculation rows to be created, where the result should not be displayed in the report output but is used as part of another calculation.

For example Headings as report lines:

	NO	Number	Type	Description	Object	Text
Revenue	1	10	3(Text)			Revenue
1. Sales	2	20	1(accounts)	411000:412999		1. Sales
411001 Revenue from Sale of Purchased Goods	3	30	1(accounts)	421000:429999		2. Other income
412001 Revenue from Sale of Services	4	40	1(accounts)	501000:501999		3. Changes in inventories of finished goods and work in progress
Total 1. Sales	5	50	1(accounts)	502000:502999		4. Work performed by entity and capitalised
2. Other income	6	60	2(formula)	20+30+40+50		Operating income total
423001 Profit from exchange rate differences (Accounts Receivables and Payables)	8	80	1(accounts)	511100:511999		Operating costs
Total 2. Other income	9	120	1(accounts)	521100:532999		5. Raw materials and consumables used
Operating income total	10	130	1(accounts)			6. Other operating expense
Operating costs	11	140	1(accounts)	541100:541999		7. Employee expense
						a) Wage and salary expense

Class allows the sign of the row value to be reversed (+ or -). Possible selections are 3 (debit), 4 (credit).

In the Income Statement and Finance Statistics

- **empty and debit** selections reverse the result sign (multiply the result by -1).

- credit does not change the result sign.

In the Balance Sheet

- **empty and credit** selections reverse the result sign (multiply the result by -1).
- debit does not change the result sign.



It should be kept in mind that the system treats an account's **credit closing balance as a negative value**, and account change is calculated as debit turnover minus credit turnover. As sales revenue is usually recorded as credit turnover, the Income Statement shows such changes as negative. To display a positive result on the Income Statement row, the Class should be set to empty or **debit**.



Note that **sign reversal applies only** to the display of that **specific row**. If the row is used in a formula, the original (unchanged) value is used.

For example, to keep a Finance Statistics row positive, its Class should be set to credit.

4	400	Change	551120:551190+551210:551	Depreciation and impairment of fixed ass	4(Credit)
---	-----	--------	--------------------------	--	-----------

If we use the result of this row in an addition formula where the sign of the result cannot be changed, we must instead subtract the mentioned row.

15	1500	formula	200-400+500+600+700+800	Total Cash flows from operating activities
----	------	---------	-------------------------	--

Report formatting

It is also possible to format the text section of financial reports. To do this, place the cursor in the **Text** field of the row to be formatted and press the key combination **Alt + Z**. This opens the text entry and formatting window containing the report row text

To apply formatting, select the desired part of the text (highlight it) and use the **formatting shortcuts** shown at the bottom of the window. The result is displayed immediately in the formatting window.

NO	Number	Type	Description	Object	Text	Class	Show accounts	Taxono
1	100	Text			Cash flows from operating activities			
2		Change						
3	200	Change	411001:412001+421001:429					
4	300	Text						
5	400	Change	551120:551190+551210:551					

Ctrl+U Underline, Ctrl+I Italic, Ctrl+B - BOLD, Ctrl+L - 383FFF Insert

Once the desired formatting has been applied, click the **"Insert"** button, and the text will be placed back into the report row. The HTML formatting codes will remain visible in the row, these should not be removed.

NO	Number	Type	Description	Object	Text
1	100	Text			<i><u>Cash fl
2		Change			

If you want to align the text to the right, this can be done by adding spaces in front of the text. However, these spaces must also be entered via the formatting window. Using the Text field, it is also possible to add lines or similar elements through formatting.

General configuration

As mentioned above, it is possible to create an unlimited number of report descriptions for each report engine (Balance, Income Statement, Finance Statistics). However, within each engine there are typically some reports that are used on a daily basis. For such reports, we recommend assigning the same code (for example ARU, 2026, etc.) and configuring this code as the default report code. This can be set in: System settings → Finance settings → Default report.

The screenshot shows the 'Directo settings' interface. At the top, there is a search bar with 'All' selected and 'Default report' entered. Below the search bar, a navigation menu on the left lists various settings categories: System settings, Administrator settings, Item settings, Event settings, Finance settings (highlighted with a red box), Folders settings, Customer settings, Stock settings, and Receipt settings. The main content area shows the breadcrumb 'System settings > Finance settings' and buttons for 'Save' and 'View changelog'. Below this, the search results for 'Default report' are displayed, showing 'Menu ()' and 'System settings (1)'. Under 'FINANCE SETTINGS', there is a 'Default report' field with the value 'ARU' and a help icon.

Guide: Setting up the Cash Flow Statement in the Balance report

Indirect and Direct Cash Flow

The Cash Flow Statement can be prepared using two methods, direct and indirect method. Regardless of the method used, the presentation of cash flows from investing and financing activities does not differ. Under both methods, cash flows are generally presented on a gross basis, with only a few exceptions. Consequently, the final results of the two methods differ only in the way cash inflows and outflows from operating activities are grouped.

What is the difference between the direct and indirect Cash Flow Statement?

- Cash Flow Statement using the **direct method** means that, in addition to cash flows from investing and financing activities, cash flows from operating activities are also presented on a gross basis, with major cash receipts and payments shown as separate line items.
- When using the **indirect method**, cash flows from operating activities are presented on a net basis, by deriving net operating cash flows from operating profit or net profit).

INDIRECT METHOD:

Cash flows from operating activities	
Operating profit	
Adjustments for:	
Depreciation and impairment of PPE	
Gain (loss) on sale of PPE	
Change in receivables	
Change in inventories	
Change in payables	
Interest received	
Interest paid	
Income tax paid	
Grants received	
Other cash flows from operating activities	
Net Cash flows from operating activities	
Cash flows from investing activities	
Purchase of property, plant and equipment	
...	

DIRECT METHOD:

Cash flows from operating activities	
Cash receipts from customers	
Cash paid to suppliers	
Cash paid to employees	
Payments to government	
Other operating cash receipts	
Other operating cash payments	
Interest received (operating activities)	
Interest paid (operating activities)	
Income tax paid	
Grants received	
Net Cash flows from operating activities	
Cash flows from investing activities	
Purchase of property, plant and equipment	
...	

Basics of Configuring the Cash Flow Statement in Directo

Accounts and Account Datafields

Cash Flow Statement is prepared based on **finance accounts** and content of the cash flow **datafields** specified on the account cards, if such fields have been defined. The use of datafields is not mandatory, but it significantly reduces the time required to configure the report and to maintain it later when new accounts are added.

Configuring a Cash Flow Statement, you can select an entire range of accounts in the “Accounts / Formula” column. If a cash flow line datafield has been specified on the account cards, the Cash Flow Statement will display on that row only the data of those accounts that:

- a.) fall within the selected account range, and
- b.) have the same datafield option defined on account card as in description row.

If new accounts are added to the selected account range later, you only need to assign the Cash Flow datafield to those new accounts. No changes are required in the Cash Flow Statement itself, as the data of the newly added accounts will be automatically included in the report.

NO	Number	Type	Accounts / Formula	Object	Text	Class	Show accounts	Graph	Taxonomy	Datafield	Datafield
1	100	3(Text)			CASH FLOW FROM OPERATING AC					(DataField)	
2	200	11(Change)	1.99999		Operating profit	1(Credit)	No			Cash Flow indirect	Operating profit
3	300	3(Text)			Adjustments for:		Yes			(DataField)	
4	400	11(Change)	1.99999		Depreciation and impair	0(Debit)	Yes			Cash Flow indirect	Depreciation and impairment of PPE
5	500	11(Change)	1.99999		Gain (loss) on sale of PPE	0(Debit)	Yes			Cash Flow indirect	Gain (loss) on sale of PPE
6	510	11(Change)	1.99999		Revaluation of investment p	0(Debit)	Yes			Cash Flow indirect	Revaluation of investment property
7	520	11(Change)	1.99999		Gain (loss) on sale of invest	0(Debit)	Yes			Cash Flow indirect	Gain (loss) on sale of investment property
8	521	11(Change)	1.99999		Loss on write-off of investm	0(Debit)	Yes			Cash Flow indirect	Loss on write-off of investment property
9	550	11(Change)	1.99999		Other adjustments	0(Debit)	Yes			Cash Flow indirect	Other adjustments
10	700	11(Change)	1.99999		Change in operating receivabl	1(Credit)	Yes			Cash Flow indirect	Change in operating receivables and prepayments

How to create a datafield? Create an account datafield for cashflow statement in Settings→ Common settings → Datafields. Read further [here](#).

The screenshot shows the configuration page for a datafield named 'Cash flow indirect'. The breadcrumb navigation at the top indicates the path: System settings > Common Settings > Datafields > CF_INDIRECT. The page title is 'Cash flow indirect'. The configuration fields are as follows:

Field Name	Value
CODE	CF_INDIRECT
NAME	Cash flow indirect
CLASS	Account
VISIBLE BY DEFAULT	[Dropdown]
WARN IF NOT FILLED	[Dropdown]
ORDER	[Text Input]
TYPE	4 (Pulldown)
LIMITATION	Operating profit, Depreciation and impairment of PF
UNIQUE	No
READ-ONLY	[Dropdown]
COPYING	[Dropdown]
VISIBLE ON THE DOCUMENT	[Dropdown]
SELECTABLE ON THE DOCUMENT	[Dropdown]
VISIBLE IN THE REGISTRY	[Dropdown]
VISIBLE IN THE REPORT	[Dropdown]
FILTERABLE IN THE REPORT	[Dropdown]
COLOUR	(custom) 00FF00
LOCATION ON THE DOCUMENT	[Dropdown]

On finance account card select the datafield and select the section of Cash Flow Statement the account belongs to:

Finance Settings > Finance accounts > 113101

Back New Copy Delete Save Status: Changed

Nõuded ostjate vastu

CODE: 113101

NAME: Accounts Receivable

VAT CODE:

FOR STOCK DEPR:

CLOSED:

CLASS: 0 (Asset)

CORR. ACC.:

DataFields

Type	Content
Võõrkeelne nimetus	Accounts Receivable
Cash flow indirect	Change in operating receivables and prepayments

Cash Flow row "Type"

Within a single Cash Flow Statement, opening balances, closing balances, changes, as well as separate debit and credit turnovers are used. In addition, different types of rows must be used together to calculate financial ratios (for example ROA, ROE, etc).

Most common row types in Cash Flow Statement description are:

- 11(Change)
- 7(D-Turnover)
- 8(C-Turnover)
- 4(Start Balance)
- 5(End Balance)

See further in Balance row types.

The type name indicates which values are shown in the Cash Flow Statement. Depending on the row, the correct type must be selected. If the Cash flow line represents a change in an account(s), select 11 (Change). If only the credit turnover of an account needs to be used (for example sale of fixed assets), select 8 (C-Turnover). If the row belongs to the opening and closing cash balance section at the end of the report, select 4 (Start Balance) and 5 (End Balance) respectively, and so on.

	01.01.2025	change	31.12.2025				
Cash and cash equivalents at beginning of period							
111101 Cash	22 847.02	0.00	22 847.02	44	4600	7(D-Turnover)	Dividends paid
111191 Cash Balance Differences (Temporary Deficits or Surpluses)	-25 254.00	0.00	-25 254.00				0(Debit)
111281 Outstanding Card Payments	-3 613.97	0.00	-3 613.97	45	4700	1(Result)	Income tax paid
Total Cash and cash equivalents at beginning of period	-6 020.95	0.00	-6 020.95				1(Credit)
Net change in cash and cash equivalents				46	4800	1(Result)	Other cash receipts from financ
111101 Cash	0.00	5 555.84	5 555.84				1(Credit)
111191 Cash Balance Differences (Temporary Deficits or Surpluses)	0.00	-25 254.00	-25 254.00	47	4900	1(Result)	Other cash payments from finan
111281 Outstanding Card Payments	0.00	10 159.24	10 159.24				0(Debit)
111282 Money Through (Paid but Not Arrived)	0.00	-198 153.99	-198 153.99	48	5000	2(formula)	Net cash flows from financing activities
111291 Cash Collection	0.00	-856.46	-856.46	49	5100	3(Text)	
Total Net change in cash and cash equivalents	0.00	-208 549.37	-208 549.37	50	5200	2(formula)	Net cash flows
Effect of exchange rate changes				51	5300	3(Text)	
660001 Profit from Exchange Rate Differences (Financial Income)	0.00	-31 039.11	-31 039.11	52	5400	4(Start Balance)	Cash and cash equivalents at beginn
660051 Loss from Exchange Rate Differences (Financial Expenses)	0.00	2 586.83	2 586.83				0(Debit)
Total Effect of exchange rate changes	0.00	-28 452.28	-28 452.28	53	5500	3(Text)	
Cash and cash equivalents at end of period				54	5600	11(Change)	Net change in cash and cash equivaler
111101 Cash	28 402.86	0.00	28 402.86				0(Debit)
111191 Cash Balance Differences (Temporary Deficits or Surpluses)	-50 508.00	0.00	-50 508.00	55	5700	11(Change)	Effect of exchange rate changes
111281 Outstanding Card Payments	6 545.27	0.00	6 545.27				
111282 Money Through (Paid but Not Arrived)	-198 153.99	0.00	-198 153.99	56	5800	3(Text)	
111291 Cash Collection	-856.46	0.00	-856.46	57	5900	5(End Balance)	Cash and cash equivalents at end of pi
Total Cash and cash equivalents at end of period	-214 570.32	0.00	-214 570.32				0(Debit)

Cash Flow row “Class”

If you want the change of an account to be shown in the report with the opposite sign, select class **1(Credit)** for that row.

Example:

- The cash flow row “Payments for acquisition of tangible and intangible assets” is typically derived from the debit turnover of the relevant account, which appears as a positive change in the nominal ledger. However, from a cash flow perspective, this represents a **cash outflow** and therefore needs to be shown as a negative cash flow. For this reason, the Class for this row must be set to Credit.

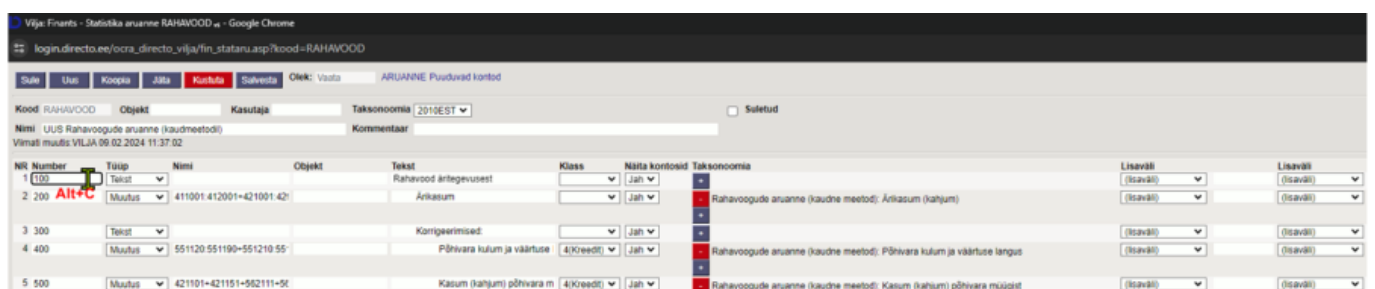
NO	Number	Type	Accounts / Formula	Object	Text	Class
1	100	3(Text)			CASH FLOW FROM OPERATING ACTI	
2	200	11(Change)	1:99999		Operating profit	1(Credit)
3	300	3(Text)			Adjustments for:	
4	400	11(Change)	1:99999		Depreciation and impairm	0(Debit)
5	500	11(Change)	1:99999		Gain (loss) on sale of PPE	0(Debit)
6	510	11(Change)	1:99999		Revaluation of investment pr	0(Debit)
7	520	11(Change)	1:99999		Gain (loss) on sale of investr	0(Debit)
8	521	11(Change)	1:99999		Loss on write-off of investmer	0(Debit)
9	550	11(Change)	1:99999		Other adjustments	0(Debit)
10	700	11(Change)	1:99999		Change in operating receivables :	1(Credit)
11	800	11(Change)	1:99999		Change in inventories	1(Credit)
12	900	11(Change)	1:99999		Change in operating payables and	1(Credit)
13	1100	11(Change)	1:99999		Interest paid	1(Credit)
14	1200	7(D-Turnover)	1:99999		Income tax paid	1(Credit)
15	1300	8(C-Turnover)	1:99999		Grants received	1(Credit)
16	1400	11(Change)	1:99999		Other cash flows from operating ac	1(Credit)
17	1500	2(formula)	200-400-500-510-520+550+		Net cash flows from operating activities	1(Credit)
18	1600	3(Text)				
19	1700	3(Text)			CASH FLOWS FROM INVESTING ACTI	
20	1800	7(D-Turnover)	1:99999		Payments for acquisition of tangibl	1(Credit)
21	1801	8(C-Turnover)	1:99999		Right-of-use assets acquired	1(Credit)

- Increase in balance of the account „Accounts Receivable“ is shown as positive change in the nominal ledger, but from a cash flow perspective it is a **negative cash flow** = Class should be Credit
- Increase in balance of the account „Accounts Payable“ is shown as negative change in the nominal ledger, but from a cash flow perspective it is a **positive cash flow** = Class should be Credit

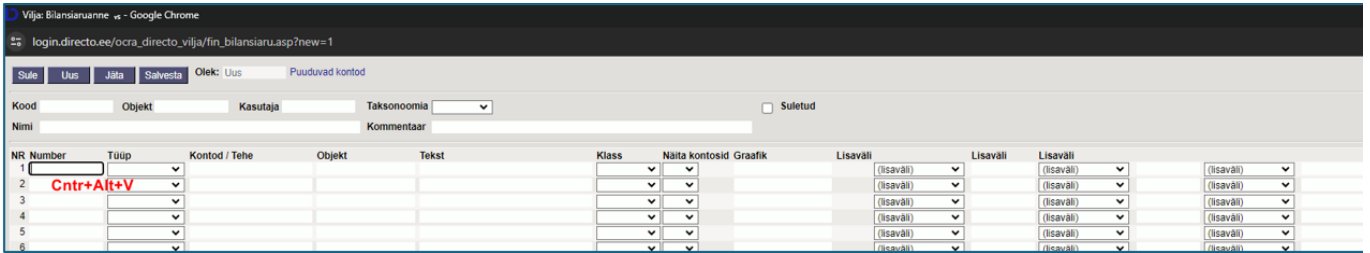
Copying Cash Flow rows

If you already have the cash flow report described as a Finance Statistics report, you can copy its rows to the Balance report form, so you do not need to describe the report from scratch.

- Open the Finance Statistics report with the cash flow report code. Place the cursor on the first row in the number column and press the key combination **Alt + C**.



- Open Balance report description Finance - > Reports → Balance, press „New“. Place the cursor on the first row in the number column and press the key combination **Ctrl+Alt+V**:



Data is copied to the balance report description. With this method Type, Class, Taxonomy and datafield are not copied to the new report. If you wish for these columns to be copied as well, first copy the Finance Statistics form to Excel, rearrange the columns to match balance report columns and copy to Balance form.

- Check if **Type, Class and datafields** are correct
- Select **„Show accounts“ Yes/No**. If the selection is left empty, then the option to show or not show accounts can be made when generating the report with checkbox „accounts“.

NO Number	Type	Accounts / Formula	Object	Text	Class	Show accounts	Graph
1 100	3(Text)			CASH FLOW FROM OPERATING ACTI'			0
2 200	11(Change)	1:999999		Cash receipts from customers	1(Credit)	Yes	0
3 300	11(Change)	1:999999		Other operating cash receipts	1(Credit)	No	0

- **Inserting a row between existing rows** - double-click in the “Accounts / Formula” field

NO Number	Type	Accounts / Formula	Object	Text	Class	Show acco
1 100	3(Text)			CASH FLOW FROM OPERATING ACTI'		
2 200	11(Change)	1:999999		Cash receipts from customers	1(Credit)	
3 300	11(Change)	1:999999		Other operating cash receipts	1(Credit)	
4 400	11(Change)	1:999999		Cash paid to suppliers	1(Credit)	
5 500	11(Change)	1:999999		Cash paid to employees	1(Credit)	
6 600	11(Change)	1:999999		Interest received (operating activitie	1(Credit)	

Double-click

„Empty row appears above:

NO Number	Type	Accounts / Formula	Object	Text	Class
1 100	3(Text)			CASH FLOW FROM OPERATING ACTI'	
2 200	11(Change)	1:999999		Cash receipts from customers	1(Credit)
3 300	11(Change)	1:999999		Other operating cash receipts	1(Credit)
4 400	11(Change)	1:999999		Cash paid to suppliers	1(Credit)
5	11(Change)				1(Credit)
6 500	11(Change)	1:999999		Cash paid to employees	1(Credit)

- **Deleting a row** - click on the row's NO value, row will turn red and after clicking „Save“ the

row will be deleted.

NO	Number	Type	Accounts / Formula	Object	Text	Class	Show accounts	Graph
1	100	3(Text)			CASH FLOW FROM OPERATING ACTI'			0
2	200	11(Change)	1:999999		Cash receipts from customers	1(Credit)		0
3	300	11(Change)	1:999999		Other operating cash receipts	1(Credit)		0
4	400	11(Change)	1:999999		Cash paid to suppliers	1(Credit)		0
5		11(Change)				1(Credit)		

If you clicked on NO by accident and do not wish to delete the row, then click on the NO once again to deselect the row.

Control formula

Be sure to include a control formula at the end of the Cash Flow Statement that compares the cash flow change calculated in the report with the change in cash-related accounts, in order to ensure that the report is correctly structured and produces accurate results.

49	5000	2(formula)	3900+3800+4000+4100+4200		Net cash flows from financing activities	1(Credit)		0
50	5100	3(Text)						0
51	5200	2(formula)	1500+3500+5000		Change in cash flow in the report	1(Credit)		0
52	5300	3(Text)						0
53	5400	4(Start Balance)	1:999999		Cash and cash equivalents at beginning	0(Debit)		0
54	5500	3(Text)						0
55	5600	11(Change)	1:999999		Change in cash related-accounts	0(Debit)		0
56	5700	11(Change)	1:999999		Effect of exchange rate changes	0(Debit)		0
57	5800	3(Text)						0
58	5900	5(End Balance)	1:999999		Cash and cash equivalents at end of per	0(Debit)		0
59	6000	2(formula)	5600+5700+5200		<>CONTROL</>			0
60								

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