

Sisukord

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PURCHASE INVOICES IN FOREIGN CURRENCY

A purchase invoice in foreign currency is converted into the base currency using an exchange rate, and the invoice is shown in the purchase ledger at that rate. If the payment rate differs from the purchase invoice rate, an exchange rate gain or loss arises on payment.

This page covers the basics of recording, paying and offsetting with prepayments purchase invoices in foreign currency. Detailed steps and examples can be found on the pages [Payments → Purchase invoice payment in currency](#).

Related settings

Purchase invoice exchange rate based on Op. date - NEW



applies only to the purchase invoice with the new design

The setting **System settings → Purchase ledger settings → Use transaction date for purchase invoice exchange rate** determines which date is used to find the exchange rate for the purchase invoice:

- **No** (default) – the rate is taken according to the **Invoice date** field of the purchase invoice (previous behaviour).
- **Yes** – the rate is taken according to the **Op. date** field of the purchase invoice.

The setting is needed when transactions related to goods must be recorded at the exchange rate of the date of transfer of risk. Changing the invoice date (the Invoice date field) for this purpose is not suitable, because the due date would then not be calculated correctly.

Behaviour when the setting is „Yes“

Purchase invoice 102267 Saved Last changed by LAURA (14.10.2026 at 10:28:29)

Creator: Stock Receipt Payment Cash Out Credit Note Event

Supplier: 10001348 Supplier name: Demo OÜ Suppliers invoice: OA-76

GENERAL INFO

Invoice date: 05.10.2026 Payment terms: 10 Due date: 15.10.2026 Op. date: 01.10.2026 Object:

Ref.: Cred account: 212211 Credited invoice: Comment:

PROCEEDING

DATAFIELDS

TOTALS

Total	VAT total	Total	Balance	Currency	Rate
12	2.88	14.88	14.88	USD	0.885112409

Prepayment: Rounding: 0 Use prepayment Add to rounding

- When the **Op. date** field is filled in or changed, the **Rate** field is updated automatically – the exchange rate is found according to the new Op. date.

- If the Op. date is changed several times, the rate is updated each time.
- The **currency selector** also shows and enters the rate according to the Op. date.
- If the **Op. date field is empty**, the rate is found according to the **Invoice date** field of the purchase invoice.
- When finding the rate, the system setting **Exchange rate shift in days** is always taken into account.

Exchange rates, shift and exchange rate accounts

These settings determine which rate is entered on a purchase invoice in foreign currency and where the exchange rate difference arising on payment is posted.

Currencies and rates

- **Currencies** - all internationally recognised currencies with a three-letter code (e.g. USD, SEK) can be added to Directo. Only currencies in the register can be used on a purchase invoice.
- **Currency rates** - the register shows the rates of the added currencies, which are used to convert foreign currency amounts into the base currency. The rates are updated automatically, and they can also be added manually.
- **Currency rates are updated automatically** - based on information from the European Central Bank, rates are added and updated in the register automatically; no manual entry is needed.
- **Currency rate shift in days** - default 0, i.e. when a currency is entered, the rate of the same date as the document is used. With value 1, the rate of one day after the document date is used; with value -1, the rate of one day before the document date is used. The shift is always applied, also when the rate is found according to the Op. date.

Exchange rate accounts

If the purchase invoice is not in the base currency, an exchange rate difference arises on payment. For the financial transactions of such payments to be created correctly, the following accounts must be filled in in the system settings: **Foreign exchange gain** and **Foreign exchange loss** (sales,purchase) and (receipt, payment).

FINANCE SETTINGS

Foreign exchange loss (financial expense)	660051	»	?
Foreign exchange loss (Expense)	562402	»	?
Foreign exchange loss (Receipt, Payment)	527501	»	?
Foreign exchange loss (Sales, Purchase)	562401	»	?
Foreign exchange gain (financial income)	660001	»	?
Foreign exchange gain (Expense)	423002	»	?
Foreign exchange gain (Receipt, Payment)	423003	»	?
Foreign exchange gain (Sales, Purchase)	423001	»	?

Recording a purchase invoice in foreign currency

The currency of the purchase invoice is taken from the e-invoice or the supplier, or it can be selected on the document manually. The system enters the exchange rate on the purchase invoice (according to the Invoice date or Op. date, taking the shift into account) and converts the amounts into the base currency.

In the purchase ledger, purchase invoices in foreign currency are always shown at the **purchase invoice rate**. The change in the rate between the invoice and the payment is recorded only on payment.

New Save Confirm Copy Discard Delete Mail Print Attachments Fill from e-invoice SMS

Purchase invoice 102256 Saved Last changed by LAURA (06.10.2026 at 09:52:32)

Create: Stock Receipt Payment Cash Out Credit Note Event

Supplier: 10001348 Supplier name: Demo OÜ Suppliers invoice: KL-910

GENERAL INFO

PROCEEDING

DATAFIELDS

TOTALS

Total	100	VAT total	24	Total	124	Balance	124	Currency	USD	Rate	0.892538379
Base	89.25	Base VAT	21.42	Base total	110.67	Base balance	110.67				

Prepayment: Rounding: 0 Use prepayment Add to rounding

Bulk Insert... Paste Recipe... Split by resources Create: FA LVA Add: FA LVA

No.	Account	Object	Description	Total	VAT code	VAT	Subtotal
1	125421		Kontoritsehnika	100	35	24	

Paying a purchase invoice in foreign currency

A purchase invoice in foreign currency can be paid in the same currency, in the base currency or in a third currency. The payment rate can be the central bank daily rate or the bank's commercial rate. If the payment rate differs from the purchase invoice rate, an exchange rate gain or loss arises. For the exchange rate entries in the financial transaction to be correct, specific rules must be followed when entering the payment. The most common examples and instructions can be found at [Payments → Purchase invoice payment in currency](#)

Netting a purchase invoice with a prepayment in foreign currency



Main rule: a prepayment in foreign currency must always be realised **at the rate at which the prepayment was originally recorded**. The system brings out the correct rate itself – do not change it manually. If a wrong rate is used, an exchange rate difference remains in the purchase ledger even if the balance in the currency is 0.

The netting method depends on whether the prepayment and the purchase invoice are in the same currency (the prepayment can be used directly on the invoice) or in different currencies, in which case only prepayment ID prepayments can be netted, on the payment document. See more: [Examples of currency prepayments](#).

Year-end revaluation

Liabilities in foreign currency on the balance sheet are revalued at the year-end rate with the tool Maintenance → Maintenance → [Currency rates converter](#). The tool creates a financial transaction for the amount of the exchange rate difference. As of 01.01 of the following year, enter the same transaction back with debit and credit reversed, because the system recalculates the exchange rate difference when the invoices are paid.

The revaluation transaction **does not change the invoice balances in the purchase ledger**. At the end of the purchase ledger report, there is an informative section where foreign currency balances are recalculated at the rate of the selected date.

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