

**ASTRA**<sup>TM</sup>

**Millennium Range**

**Nominal Accounts**

part of the

***ASTRA Desk Top Accounting***

range of integrated software for

**A**dvanced

**B**usiness

**C**ontrol

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# Contents

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<b>Contents</b>	<b>2</b>
<b>Introduction</b>	<b>5</b>
Layout	5
Layout Suggestions	5
Tax	6
Scale Charges applied to Private Motoring Expenses	6
Standard Deferred Tax and Cash Accounting	6
Import and Export Tax	7
Altering the Tax Rate or Percentage	7
Debits & Credits	7
Sales	7
Purchases	7
Journal Entries	8
Nominal Accounts with which you cannot perform a Journal.	8
Examples of Journal Entries	8
Sales Ledger Errors	8
Purchase Ledger Errors	8
Banking Money Received	8
Cancelled Receipts	9
Cancelled Payments	9
Cashing a Cheque	9
Purchasing Assets	9
Depreciation of Assets	9
Liabilities due from Last Year	10
Issuing Shares	10
Directors' Loans	10
Nominal Payments	10
Examples of Nominal Payments	10
Cheque Numbers	10
Accruals, Pre-payments and Reversals	11
Easy Method	11
Better Method	11
Stock Valuations	11
Entering the current year's Opening Stock value into a new system	12
Entering each month's Closing Stock value	12
Work in Progress	12
Entering the current year's Opening Work in Progress value into a new system	12
To enter each month's Closing Work in Progress value	12
Transaction Dates	13
Last Year's Transactions	14
Next Year's Transactions	15
Unauthorised Early Transactions	15
Unauthorised Late Transactions	16
Accessing Nominal Accounts	16
<b>Installation</b>	<b>17</b>

Integration with other Sections	17
Stationery Setup	17
Menu Permissions	17
<b>Journal Transactions</b>	<b>18</b>
Journal Numbers	18
Journal Entries	18
Payments	20
Correcting a Nominal Payment	23
Foreign Currency Transfers	23
Exchange Rates	24
Year End	27
<b>Tax</b>	<b>29</b>
Altering the Tax Rate or Percentage	29
Tax Periods or Quarters	29
Transferring Tax from Transaction Journals into the Suspense Account	29
Journal Entries and Nominal Payments including Tax	29
Sales Tax Journal	30
Purchase Tax Journal	30
Tax Return	31
Cash Accounting	32
Pay Tax	32
Incorrect Method of Paying Tax	34
Receive Tax Refund	34
Incorrect Method of Receiving a Tax Refund	35
EEC Sales Listing	36
<b>Account Details</b>	<b>37</b>
Existing Accounts	37
New Accounts	39
Delete Accounts	41
Account Budgets	42
<b>Group Details</b>	<b>45</b>
Existing Groups	45
New Groups	46
Delete Groups	47
<b>Department Details</b>	<b>50</b>
Existing Departments	50
New Departments	51
Delete Departments	51
<b>Reports</b>	<b>53</b>
Bank List	54
Bank Balances	55
Trial Balance	56
Profit & Loss	57
Balance Sheet	58
Account Layout	60
Nominal Ledger	60

Daily Audit Trail	62
Print the Transactions Journal before a Tax Period End	63
Auditors Please Note	64
<b>Index</b>	<b>65</b>

# Introduction

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The Nominal Ledger is the managerial section of **ASTRA** which enables the monitoring of income, expenditure, balance sheet and capital items. Budgets can be set and monitored against actual results. When Sales, Purchase and POS transactions involving money are processed, the relevant Nominal Account are automatically updated in real-time. There is no further updating or batching to perform.

## Layout

There is virtually no limit to the Nominal Accounts that can be setup providing that there is sufficient disk space for the data file. These include the fixed control accounts which are automatically updated, eg Tax, Debtors and Creditors control accounts. The Nominal Account code can be up to 20 characters long with a description that can be up to 40 characters long. The user can define their own Nominal Account category by entering a previously set up group. The group can then be defined as being a section, category or sub-category and specified under either Direct Sales, Purchases for Resale, Expenses, Balance Sheet - General or Balance Sheet - Bank Accounts.

## Layout Suggestions

If the system is being set up for the first time it is recommended that advice is sought from the company's accountant or advisers before creating new nominal accounts in the different categories (groups). The following are suggestions to help you when creating a new layout:

**Sales category** - decide how the sales of the company are to be analysed, eg Computers, Printers, Software, Travelling, Labour Charges, Rentals, etc.

**Purchases category** - decide how the company's **purchases for resale** are to be analysed, eg Computers, Printers, Software, etc.

**Expenses category** - decide how the company's **purchases not for resale**, ie expenses, are to be analysed, eg Wages, Bank Charges, Rent, Electricity, Advertising, etc.

**Fixed Assets category** - all items purchased as an asset for the company are listed here, eg Property, Vehicles, Office Equipment, Plant and Machinery, etc.

**Investments category** - all of the company's investments are listed in this section, eg Shares in Other Companies, Unit Trusts, etc.

**Assets/Liabilities category** - several control accounts are automatically created and updated in this section, eg Closing Stock, Closing Work in Progress, Tax, Debtors, Creditors, etc. List any further Assets or Liabilities as

required, eg Bank Loan, Deferred Taxation, PAYE/NI to be Paid, Director's Loan, etc.

**Bank Accounts category** - name all of the company's bank accounts in this section. One will have been created automatically when the file was first set up and it can be renamed as appropriate.

**Owners Equity category** - this section is generally used to show how the company was created. The control account called Profit and Loss Brought Forward, sometimes known as Revenue Reserves, is created and updated automatically after each Year End. List any further items, eg Issued Shares, Stock Fluctuations, Work in Progress Fluctuations.

## **Tax**

**ASTRA** automatically takes care of Tax. Every time a sales invoice, POS receipt or purchase invoice is filed, the Tax control account is automatically updated.

Unlike most accounting systems the Sales and POS can be closed separately from Purchases - **there is no hindrance to continuing the next quarter's sales whilst late purchase invoices are still being received and entered.**

If second-hand items are supplied special Tax rules may apply whereby the Tax is calculated within the profit margin of the sale, ie within the difference between the selling and cost prices. **ASTRA** automatically performs this calculation and is useful when selling such as antiques and used cars etc.

It only takes a few moments to change any of the 10 Tax rates within **ASTRA** if they are altered due to government legislation. The Tax return form takes only a few minutes to print and contains all of the necessary information required to complete the HM Customs and Excise Tax return. A Tax return can be completed without fuss every quarter, every month or every day, as required.

### **Scale Charges applied to Private Motoring Expenses**

For the UK: if a scale charge is to be applied to private motoring expenses, create a Nominal Account called Scale Charges. Before every Tax return, credit the Tax Control Account and Debit the Scale Charges Nominal Account with the amount of the Scale Charges per period. Ensure that this Scale Charge Tax amount is included in box 1 of the Tax Return.

### **Standard Deferred Tax and Cash Accounting**

On the Sales and Purchase TAX Journals there is additional information for use with both Standard Tax and Cash Accounting Tax. This is then carried forward into your Tax return to give a separate analysis for companies who use the Cash Accounting method of Tax, whereby they only pay the government the Tax calculated on actual receipts and payments.

## **Import and Export Tax**

If any goods or services are imported or exported create a separate Tax code for each country or area, eg use 'A' for Australia - see Tax setup in the **Inside ASTRA** manual. When entering sales or purchases applicable to Australia use this Tax code. When a Tax return is printed the amount of the sales or purchases applicable to the country can be seen and noted - this is now a requirement on Tax return forms.

## **Altering the Tax Rate or Percentage**

See the Tax setup section in the **Inside ASTRA** manual whenever the Tax percentage or rate needs altering.

## **Debits & Credits**

It is important to be sure of the difference between debits and credits as there is often a degree of confusion. This probably arises from looking at bank statements. Banks refer to debits or credits from their point of view, which is the opposite perspective of their customers.

**ASTRA** uses standard accountancy terminology which is simply expressed as:

**Debit an Asset and Credit a Liability.**

To put money **into** a nominal account - **debit** it. To take money **out** of a nominal account - **credit** it.

## **Sales**

As goods or services are sold, the pre-Tax amount of the sale goes into the relevant sales Nominal Accounts. This allows for sales analysis month by month or as a running total. If a Trial Balance is printed the amounts of the sales are shown in the right-hand column, ie the credit side. This is because the goods or services have been taken out of the company and it is the corresponding amount of the sale, ie money owed by customers - debtors control account, which will appear in the left hand column, ie the debit side. This is because the debtors control account is an asset to the company.

## **Purchases**

As goods or services are purchased, the pre-Tax amount of the purchase goes into the relevant Nominal Account. This allows for purchase analysis; month by month, or as a running total. If a Trial Balance is printed the amounts of the purchases are shown in the left hand column, ie the debit side. This is

because the goods or services have been brought into the company and it is the corresponding amount of the purchase, ie money owed to the suppliers - Creditors control account, which will appear on the right-hand column, ie the credit side. This is because the Creditors control account is a liability of the company.

## **Journal Entries**

Journal entries are used whenever amounts need to be transferred from one Nominal Account to another.

### **Nominal Accounts with which you cannot perform a Journal.**

You cannot journal into certain nominal accounts, eg Creditors and Debtors control accounts because they are accounts which are automatically calculated and updated by **ASTRA**.

### **Examples of Journal Entries**

Various examples of Journal Entries are explained for guidance only. If you are not sure of a particular situation, obtain advice from your accountant.

### **Sales Ledger Errors**

If an incorrect nominal account was specified when producing a sales invoice, to rectify the situation you debit the amount into the incorrectly specified Nominal Account and credit the same amount from the correct Nominal Account. Alternatively issue an appropriate credit, then correctly re-invoice the customer.

### **Purchase Ledger Errors**

If an incorrect Nominal Account was specified when entering a purchase invoice, to rectify the situation you credit the amount from the incorrectly specified Nominal Account and debit the same amount into the correct Nominal Account. Alternatively enter an appropriate purchase credit, then correctly re-enter the purchase invoice.

### **Banking Money Received**

Any money received from the Sales Ledger goes into a specified Nominal Account and any money received from the Point of Sale Receipts goes into a specified Nominal Account. The bank list can be printed to show the composition of the receipts received in the Sales Ledger office and each POS till, together with the grand totals. The various amounts of cash, cheques,

each type of credit card, coupons, etc, are analysed for speedy reconciliation.

The Income Methods Setup section, see the **Inside ASTRA** manual, is used to specify each type of income, eg cheques, cash, credit cards etc, and whether they should be Audit Trailed (AT). If they are selected to be audit trailed, each individual amount will be listed in the Bank List, together with its reference and authorisation number. This is useful for cheques and credit cards.

## **Cancelled Receipts**

If a cheque is received from a customer as payment of a sales invoice and is subsequently stopped or 'bounces', perform a Cancelled Receipt in the Sales Ledger. This adjusts their Ledger and the Debtors Control Account accordingly. Any cancelled receipt amount can appear in the Cancelled Receipts Nominal Account or a selected bank account. Please note that any Nominal Accounts containing zero are not shown on the Trial Balance.

## **Cancelled Payments**

If a cheque is paid to a supplier and then subsequently stopped, eg because the goods were faulty, perform a Cancelled Payment in the Purchase Ledger. This adjusts their Ledger and the Creditors Control Account accordingly. Any cancelled payment amount then appears in the Cancelled Payments Nominal Account or a specified bank account. Please note that any nominal accounts containing zero are not shown on the Trial Balance.

## **Cashing a Cheque**

In order to replenish an office cash float, a cheque may be cashed. Credit the appropriate bank account and debit the Cash Float Nominal Account with the amount of the cheque. All balances are then updated.

## **Purchasing Assets**

An asset may be purchased through the Nominal Ledger. If the asset needs to be listed separately create a Nominal Account for each one, eg 'Fax Machine' Nominal Account. Credit the bank account used to pay for the item and debit the relevant asset Nominal Account with the amount.

## **Depreciation of Assets**

After obtaining confirmation of the amount of yearly depreciation applicable to an asset, enter this into the accounts to reduce the value of an asset and to obtain tax relief, ie reduce the Profit and Loss accordingly. An example could be:

A car has an asset value of £20,000 and the depreciation is 25% pa. Create a

Nominal Account such as Depreciation of Motor Vehicles in the Expenses section. Debit this expense Nominal Account and credit the asset Nominal Account with the 25% amount, ie £5,000. This will show the reduced value of the asset on the Balance Sheet and would place the £5,000 depreciation as an expense against the Profit and Loss. If preferred, the monthly amounts of depreciation may be entered in place of the annual amount.

### **Liabilities due from Last Year**

If it is subsequently found that liabilities were due last year, eg PAYE etc, and they are applicable to last year's accounts; enter them as an expense in last year's accounts - see Transaction Dates which are explained later.

### **Issuing Shares**

If company shares are issued, debit the appropriate bank account and credit the named share Nominal Account, eg Issued Shares to S H Alsop, with the amounts involved. Remember that shares are a liability on the Balance Sheet.

### **Directors' Loans**

If a director's loan to the company is received, debit the appropriate bank account and credit the named director's loan Nominal Account with the amounts involved. Remember that directors' loans are a liability on the Balance Sheet.

## **Nominal Payments**

Whenever money is paid from a bank account within the Nominal Ledger into any other Nominal Account, use this option in place of Journal Entries. Nominal Payments perform a Journal Entry, automatically incrementing the cheque reference numbers and giving the option of printing a remittance advice.

### **Examples of Nominal Payments**

- Drawing a cheque from a bank account to pay into another account.
- Paying for an asset through the Nominal Ledger and not through a Purchase Ledger control account.
- Paying for expenses, eg rates and wages, through the Nominal Ledger and not through a Purchase Ledger control account.

### **Cheque Numbers**

Each time a Purchase or Nominal Payment transaction is filed, the cheque reference number is automatically incremented. This number can be changed when entering a transaction, with the new value being incremented.

## **Accruals, Pre-payments and Reversals**

These are best explained with a specific example - suppose that the lease charge for the company's premises is £24,000 per year payable by bank direct debit of 12 monthly instalments of £2,000 each:

### **Easy Method**

The simplest method is to credit the bank Nominal Account with £2,000 and debit the relevant expense Nominal Account with £2,000 on receipt of each monthly bank statement.

### **Better Method**

Alternatively create a Nominal Account in the Liabilities section, eg Property Lease Liability. Perform 12 separate Journal Entries - dating the first as January, the second as February, and so on for the whole of the company's financial year - each entry crediting the Property Lease Liability Nominal Account with £2,000 and debiting the relevant expense Nominal Account by the same amount.

After making all 12 entries the Property Lease Liability Nominal Account will show a liability of £24,000 and the relevant expense Nominal Account will have been updated within each month's Profit and Loss. As the bank direct debit occurs, credit the relevant bank account with £2,000 and debit the Property Lease Liability Nominal Account with £2,000.

It will be seen on the Balance Sheet report that the Property Lease Liability Nominal Account reduces throughout the year as it is paid. The Profit and Loss will have already been updated for each month on performing the original separate Journal Entries.

This method can be applied to lease and HP purchases, or to any future liabilities. It can also be applied in reverse for such as progressively allocating a deposit from a customer against work done.

## **Stock Valuations**

Stock valuations are entered by journalling the monthly variation amounts into the Closing Stock nominal control account against another nominal account, eg one created within the Owners Equity section called Stock Value Fluctuations. Remember to use this pre-created Closing Stock control account and do not create another, as this control account is automatically used in the

relevant reports, eg Profit and Loss.

### **Entering the current year's Opening Stock value into a new system**

Perform a journal entry with the date set as the last month of the company's previous financial year, eg if the current financial year is 1/09/00 to 31/08/01 date the journal 31/08/00.

Debit the Closing Stock nominal account with the value of the stock as at the year end and credit an account, such as Stock Value Fluctuations, with the same value. This will enter a stock value into the last month of the previous financial year which then becomes the opening stock value of the current financial year.

### **Entering each month's Closing Stock value**

Date the journal within the applicable month. Determine the amount that the stock value has increased or decreased and respectively debit or credit this change in the Closing Stock Nominal Account. Credit or debit an account, such as Stock Value Fluctuations, with the same value.

## **Work in Progress**

Work in Progress values are entered by journalling the monthly variation amounts into the Closing Work in Progress nominal control account against another nominal account, eg one created within the Owners Equity section called W.I.P. Fluctuations. Remember to use this pre-created Work in Progress control account and do not create another, as this control account is automatically used in the relevant reports, eg Profit and Loss.

### **Entering the current year's Opening Work in Progress value into a new system**

Perform a journal entry with the date set as the last month of the company's previous financial year, eg if the current financial year is 1/09/00 to 31/08/01 date the journal 31/08/00.

Debit the Closing Work in Progress Nominal Account with the value of the work in progress as at the year end and credit an account, such as W.I.P. Fluctuations, with the same value. This will enter a work in progress value into the last month of the previous financial year which then becomes the opening work in progress value of the current financial year.

### **To enter each month's Closing Work in Progress value**

Date the journal within the applicable month. Determine the amount that the work in progress value has increased or decreased and respectively debit or credit this change in the Closing Work in Progress nominal account. Credit or debit an account, such as W.I.P. Fluctuations, with the same value.

## **Transaction Dates**

Trial Balance, Profit and Loss and Balance Sheet reports for any month during the current or last financial year can be printed - all without the necessity to 'batch' or perform set period or month end routines which normally interrupt day-to-day work.

**ASTRA** allows Sales, Purchase and Nominal transactions within any date during the current, last or next financial year, providing the dates have been enabled by the supervisor. This powerful facility allows corrections or late transactions to be processed after a Year End. Whenever a Sales, Purchase or Nominal transaction is entered for the previous year, both last year's and the current year's accounts are automatically updated, eg Trial Balance, Profit and Loss and Balance Sheet.

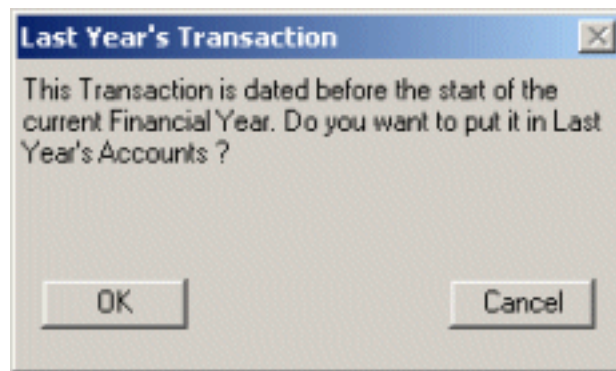
The earliest and latest transaction dates which can be entered are stored in the Transactions option of Setup. After a Year End, the transaction dates are automatically updated to the start and end of the new financial year. These dates can also be altered by the supervisor to prevent entries being made before and after specified dates, such as a previous month end or for last year, thereby allowing a final printout and archiving of the company's monthly or annual accounts.

**Setup Transactions window**

Please note this option to set the earliest and latest dates which can be entered into the system.

### **Last Year's Transactions**

If a transaction date is dated before the start of the current financial year and the previously described 'Prevent Journal Entries Before' date has been set to allow filing into last year's financial accounts, the following warning is displayed.

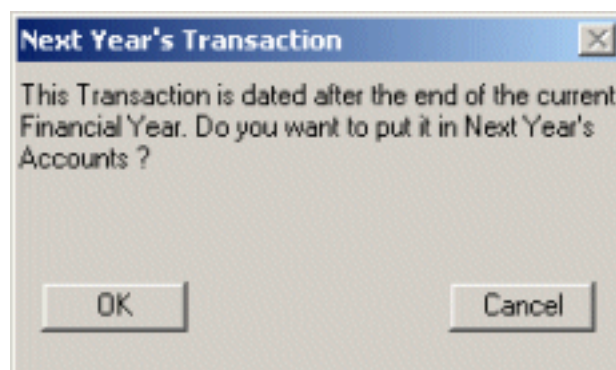


**Last Year's Transaction Warning window**

Clicking OK allows you to continue with the transaction. Last and this year's relevant nominal accounts are updated. The correct Trial Balance, Profit and Loss and Balance Sheet are updated together with the brought forward Revenue Reserves.

### **Next Year's Transactions**

If a transaction date is dated after the end of the current financial year and the previously described 'Prevent Journal Entries After' date has been set to allow filing into next year's financial accounts, the following warning is displayed.

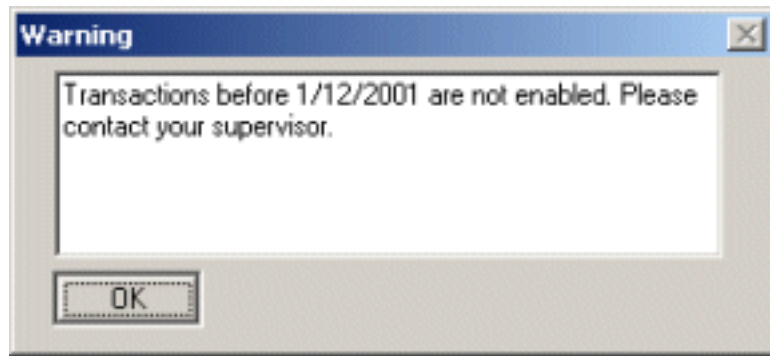


**Next Year's Transaction Warning window**

Clicking OK allows you to continue with the transaction. Next year's relevant Nominal Account are updated. The correct Trial Balance, Profit and Loss and Balance Sheet are updated.

### **Unauthorised Early Transactions**

If a transaction is dated before the date set by the supervisor in the previously described 'Prevent Journal Entries Before' setup, the following warning is displayed.

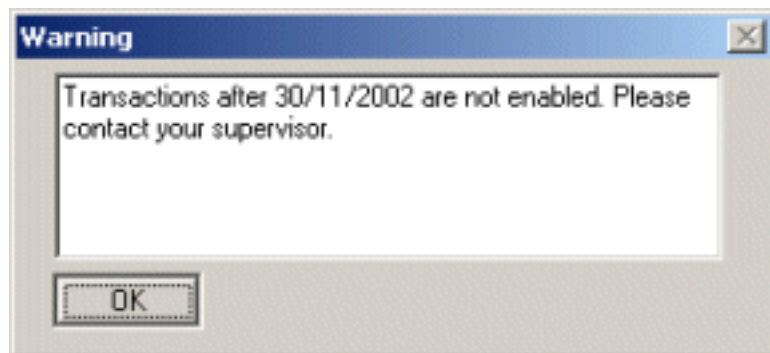


**Unauthorised Early Transaction Warning window**

Clicking OK will take you back to the date entry field.

## **Unauthorised Late Transactions**

If a transaction is dated after the date set by the supervisor in the previously described 'Prevent Journal Entries After' setup, the following warning is displayed.



**Unauthorised Late Transaction Warning window**

Clicking OK will take you back to the date entry field.

## **Accessing Nominal Accounts**

The complete Nominal section is available from the Nominal menu. Each option will be explained in the order it appears in the Nominal menu. References to entering, editing and filing information into the system will be kept to a minimum as these are covered in the **Inside ASTRA** manual.

# Installation

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## Integration with other Sections

Any transactions in the Sales, POS or Purchase Ledgers, which involve money, will automatically update the Nominal Ledger.

## Stationery Setup

Refer to the **Inside ASTRA** manual to ensure that the correct stationery parameters have been entered, ie printer drivers, printer names, paper size and margins, page setup, job setup, paper type, and EMF or PICT form names if used.

## Menu Permissions

Select the user group to whom you want to allow access to this sensitive information.

Refer to the **Inside ASTRA** manual for details of setting up Menu Permissions.

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# Journal Transactions

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Please refer to the note about debits and credits in the introduction to this manual.

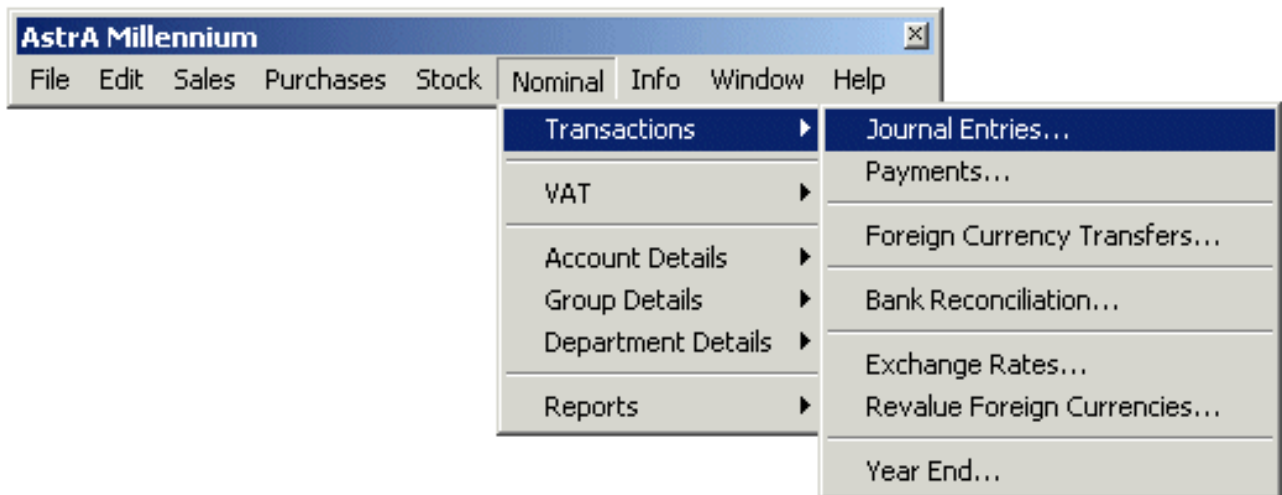
## Journal Numbers

These are automatically incremented when each transaction is filed. **The Journal Number should be written on the documentation as it is entered**, to enable it to be filed in numeric order. This allows a particular Journal Entry or Payment to be easily found as this journal number is referred to on all printouts, eg ledgers and transaction journals.

The journal number sequence is automatically reset to 1 after a Year End and can be altered by the supervisor in the Transactions Setup.

## Journal Entries

Select from the Nominal menu to transfer amounts from one nominal account to another.



**Journal Entries menu**

A typical Journal Entry is shown as follows. Once filed, each Nominal Account is automatically updated together with the Nominal Ledger and Transaction Journal ready for printing later as part of the company accounts.

**Journal Entries**

Journal Entry Details

Journal Number: 102

Date: 5/1/2002

Reference: Money to bank

Description

Transferring money from the Sales Ledger Receipts and Point of Sales Receipts into the relevant bank accounts.

**Journal Entries First window**

**Journal Number** - write this number on the documentation, ready for filing and future reference.

**Date** - of the journal entry, defaults to today's and can be edited.

**Reference** - enter something applicable to this Journal Entry.

**Description** - enter a description for the Journal Entry

Press the enter key or click the OK button on the ribbon menu to proceed to the second window.

**Journal Entries**

	Dept.	Nominal Account	Description	Debit Amount	Credit Amount
1	DP01	756	Sales Ledger Receipts		4,202.56
2	DP02	851	Natwest Current Account	1,256.00	
3	DP03	852	Natwest Deposit Account	2,946.56	
4					
5					
6					
7					
8					
				4,202.56	4,202.56

**Journal Entries Second window**

**Dept.** - enter the department to which the Journal Entry relates.

**Nominal Account** - enter each applicable Nominal Account number on subsequent lines then press tab.

**Description** - the corresponding description of the Nominal Account is displayed.

**Debit** or **Credit** - enter the appropriate amount or amounts in the applicable columns.

The amounts being journalled may be divided between a number of nominal accounts.

**Totals** - these are calculated and displayed. The Journal Entry cannot be filed unless they balance.

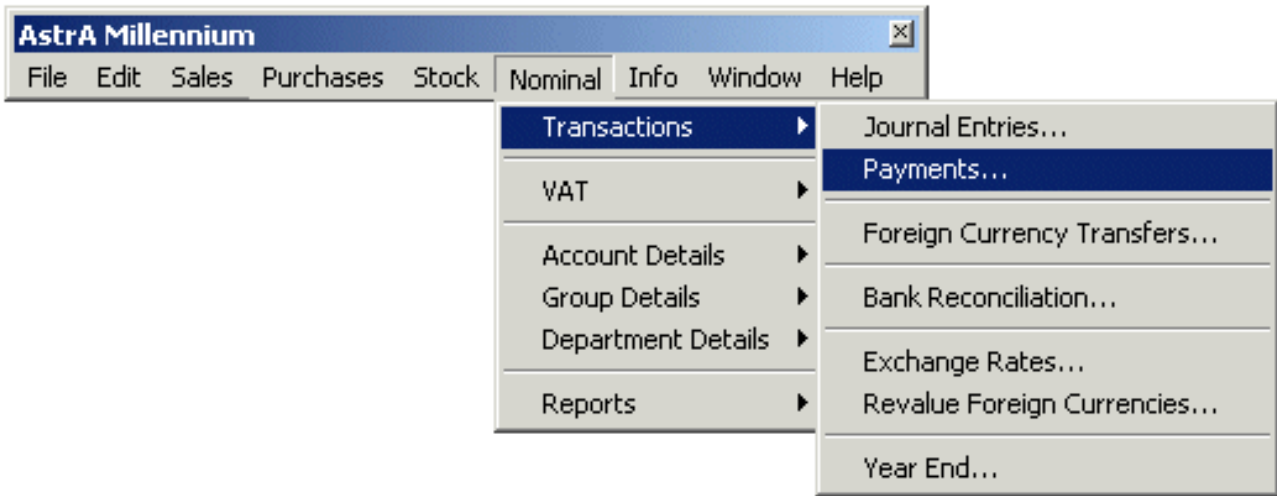
Press the enter key or click the OK button on the ribbon menu to proceed to file.

### Correcting a Journal Entry

If, after filing the Journal Entry, it is realised that the debits and credits were mixed up; redo the incorrect Journal Entry in reverse to restore the previous situation, then perform the correct Journal Entry.

## Payments

Whenever money is paid from a bank account within the nominal ledger into any other nominal account, use this option in place of Journal Entries as this facility enables a reference of cheque numbers to be kept and a remittance advice can be printed.



**Nominal Payments menu**

Once filed, each nominal account is automatically updated, together with the Nominal Ledger and Transaction Journal, ready for printing later as part of the company's accounts.

**Nominal Payments**

Transaction Details

Journal Number: 101

Date: 2/1/2002

Reference: Rates

Description

Payment of rates for office building

Payment Details

Cheque Amount: 2,400.00

Department: Accounts Department

Bank Account: Natwest Current Account

Cheque Number: 256

**Nominal Payments First window**

**Journal Number** - write this number on the documentation, ready for filing and future reference.

**Date** - of the payment, defaults to today's and can be changed.

**Reference** - enter something applicable to this Nominal Payment.

**Description** - enter a description for the Nominal Payment.

**Cheque Amount** - enter the amount of the payment.

**Department** - enter the department to which the payment relates.

**Bank Account** - select from the pop-up menu the applicable bank account out of which the payment is to be made.

**Cheque Number** - displays the next cheque number and can be edited. This number increments automatically when the transaction is filed.

Press the enter key or click the OK button on the ribbon menu to proceed to the second window.

Nominal Payments					
	Dept.	Nominal Account	Description	Debit Amount	Credit Amount
1	DP01	851	851		2,400.00
2	DP02	502	Rates	2,400.00	
3					
4					
5					
				2,400.00	2,400.00

**Nominal Payments Second window**

**Dept.** - enter the department to which the Journal Entry relates.

**Nominal Account** - the Department, the bank Nominal Account, Description and the Amount of the payment will automatically be displayed as a credit on the first line of the window.

Enter each applicable, Department, Nominal Account and Amount on subsequent lines then press tab.

**Description** - the corresponding description of the Nominal Account is displayed.

**Debit** or **Credit** - enter the appropriate amount or amounts in the applicable columns.

The amount being paid may be divided between a number of Nominal Accounts.

**Totals** - these are calculated and displayed. The Nominal Payment cannot be filed unless they balance.

Press the enter key or click the OK button on the ribbon menu to proceed to the Remittance Advice Note window.

## Nominal Payments Remittance Advice Note window

**Payee's Name and Address** - enter the name and address of the payee.

**No. of Advice Notes** - enter the number of advice notes to be printed.

**Remittance Advice** - select by clicking the radio button if you want an ordinary remittance advice printing.

**Cheque Form** - select by clicking the radio button if you want the remittance advice to be in cheque form.

Press the enter key or click the OK button on the ribbon menu to proceed to file the transaction.

## Correcting a Nominal Payment

If, after filing the Nominal Payment, it is realised that the debits and credits were mixed up; redo the incorrect Nominal Payment in reverse as a Journal Entry to restore the previous situation, then perform a new and correct Nominal Payment, altering the cheque number to suit.

## Foreign Currency Transfers

This facility enables you to transfer currency from one account to another eg moving foreign currency from a deposit or investments account to your current bank account.

**Journal Number** - this is the next journal to be used.

**Date:** - of the transaction, defaults to today's and can be changed.

**Reference:** - enter a suitable reference, eg a transaction slip number.

**Department** - select the department this transfer applies to.

**Description** - enter a suitable description for this transfer, eg Transfer of foreign current from deposit account to current account. This information is saved in the database for bespoke reporting purposes.

**Account Code:** - enter the nominal bank account codes to be used.

**Account Name:** - the corresponding name of the account is displayed.

**Currency:** - the corresponding currency of the account is displayed.

**Debit Amount:** - enter the amount to be debited.

**Credit Amount:** - enter the amount to be credited.

Note that the amount to be credited and debited are not necessarily the amounts that would be calculated from a standard exchange rate, ie there may be some additional bank or commission charges due which should reflect in the amount to credit field. Any differences in these two amounts are automatically calculated and entered into the designated nominal Currency fluctuations account.

The screenshot shows a software window titled "Foreign Currency Transfers". It contains several sections for data entry:

- Transfer Details:** Journal Number: 101, Date: 8/3/2002, Reference: 2345, Department: Sales Department.
- Description:** Transfer US Dollar to Current Account.
- Debit Nominal Account:** Account Code: 853, Account Name: US Dollars (Deposit Acc), Currency: US Dollar, Debit Amount: 500.00.
- Credit Nominal Account:** Account Code: 851, Account Name: Natwest Current Account, Currency: Sterling, Credit Amount: 294.12.

**Foreign Currency Transfers**

**Exchange Rates**

In the following description please note the following: P/L rate is the Profit and Loss rate and B/S rate is the Balance Sheet rate.

Enter the details into the window:

Month	P/L Rate	B/S Rate
December	1.753000	1.749000
January	1.755000	1.755000
February	1.756000	1.754000
March	1.758000	1.702000
April	1.698000	1.700000
May	1.700000	1.690000
June	1.660000	1.678000
July	1.698000	1.712000
August	1.756000	1.777000
September	1.789000	1.787000
October	1.810000	1.799000
November	1.797000	1.787000

Year:  Last Year  This Year  Next Year

**Exchange Rates menu**

The Profit and Loss and Balance Sheet rates are entered for each currency and are used in internal calculations when buying and selling to and from countries with different currencies.

**Currency** - select the currency to display and edit the Profit and Loss and Balance Sheet rates for from the pop-up menu.

**P/L Rate** - enter the rate to be used to convert the currency into the designated Home currency to update the Profit and Loss report. This is the company's specified rate.

**B/S Rate** - enter the rate to be used to convert the currency into the designated Home currency to update the Balance Sheet report. This needs to be updated with the exchange rate of the currency when a payment is received from a customer.

**Year** - select the year for which you want to display the rates. It can be last, this or next year.

The following example shows how the above rates are used in the internal calculations assuming the designated Home currency is £ sterling:

For dollars the P/L rate is entered as 2.00 and the B/S rate as 1.33.

An invoice is raised for \$200.00 This is converted to sterling by using the P/L rate, ie  $\$200.00 \times 2.00 = \pounds 400.00$ . The £400.00 is filed into the Sales Nominal Account.

The Tax is calculated by using the P/L rate, ie \$200.00 x 0.175 (Tax rate) = \$35.00, \$35.00 x 2.00 = £70.00. The £70.00 is then filed into the Tax Control Account.

The Debtors Control Account is updated using the B/S rate, ie \$235.00 x 1.33 = £312.55. This is filed into the Debtors Control Account.

The difference is calculated between using the P/L rate and the B/S rate and the result is placed into the Unrealised FX Fluctuations nominal account, ie \$235.00 x 1.33 = £312.55 and \$235.00 x 2.00 = £470.00 resulting in a difference of £-157.45 (ie £312.55 - £470.00).

ie,

Debit	Credit
Sales	
	400.00
Debtors Control Account	312.55
Tax Control Account	
70.00	
Unrealised FX Fluctuations	
-157.45	
Realised FX Fluctuations	
Home Bank Account	
Foreign Bank Account	
-----	-----
Totals	
312.55	312.55

Receiving Payment - when receiving payment it can either be paid into a Foreign Bank Account or a Home Bank Account.

If it is to be paid into a Foreign Bank Account, after entering the amount received and selecting the invoices to be to be paid, the Foreign Debtor's Control Account will be decreased and the Foreign Bank Account increased.

ie,

Trial Balance	
Debit	Credit
Sales	
	400.00
Debtors Control Account	
Tax Control Account	
70.00	
Unrealised FX Fluctuations	
-157.45	
Realised FX Fluctuations	
Home Bank Account	

Foreign Bank Account	312.55
-----	-----
Totals	
312.55	312.55

If it is to be paid into a Home Bank Account enter the amount received. Adjust the B/S Exchange rate if it has changed since raising the invoice, eg it is now 1.25. The amount received is displayed in pounds to show the actual amount converted by the bank, eg  $\$235.00 \times 1.25 = \pounds 293.75$ . Select the invoices to paid from the list of outstanding ones. The Foreign Debtors Control Account will be decreased by the  $\$235.00$  and the Home Bank Account will be increased by  $\pounds 293.75$ .

The Realised FX Fluctuations Nominal Account is used to show the foreign exchange fluctuations. The value is re-calculated for Unrealised FX Fluctuations, ie  $\$235.00 \times 1.33 = \pounds 312.55$  and  $\$235.00 \times 2.00 = \pounds 470.00$  resulting in a difference of  $\pounds -157.45$  (ie  $\pounds 312.55 - \pounds 470.00$ ). This value is then deducted from the Unrealised FX Fluctuations Nominal Account.

The Realised FX Fluctuations Nominal Account amount is calculated using the new B/S Exchange rate, ie  $\$235.00 \times 1.25 = \pounds 293.75$  and  $\$235.00 \times 2 = \pounds 470.00$  resulting in a difference of  $\pounds -176.25$  (ie  $\pounds 293.75 - \pounds 470.00$ ). This value is then filed into the Realised FX Fluctuations Nominal Account.

ie,

#### Trial Balance

Debit	Credit
Sales	
400.00	
Debtors Control Account	
Tax Control Account	70.00
Unrealised FX Fluctuations	
Realised FX Fluctuations	-176.25
Home Bank Account	293.75
Foreign Bank Account	
-----	-----
Totals	
293.75	293.75

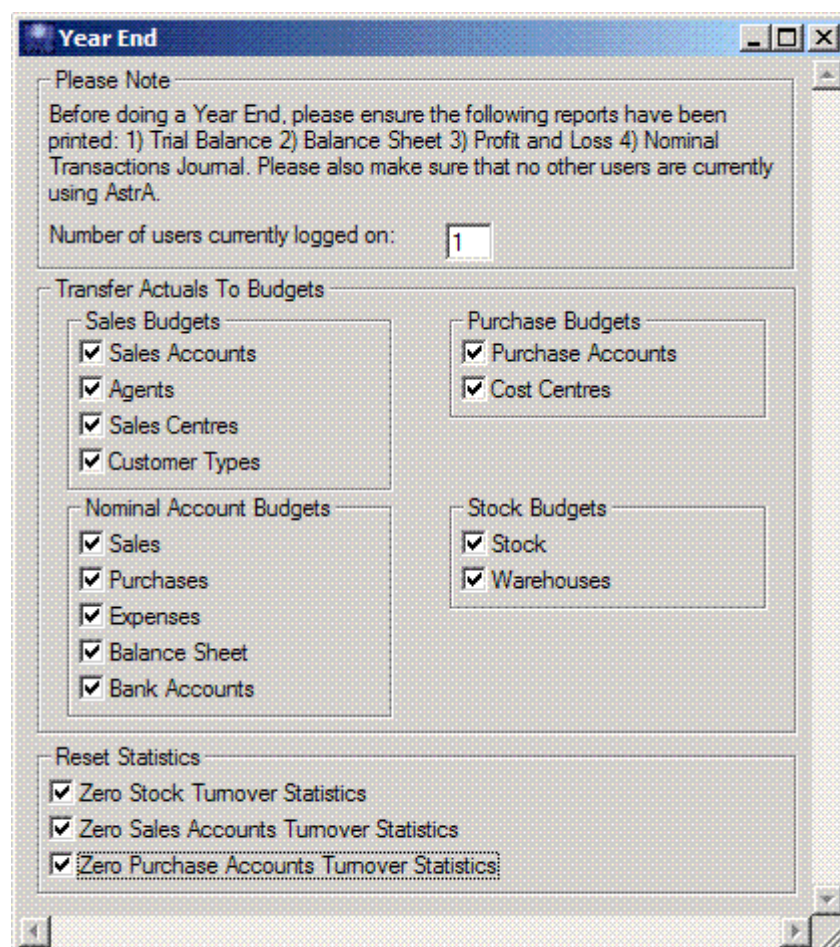
## Year End

A Year End is usually performed after the last day of trading in the financial year.

Important: **BACKUP the company accounts data file before proceeding with a Year End** as data could become corrupted in the event of equipment failure or loss of mains power during the procedure.

The Year End option will also perform the additional routines required for a Year End which is to zero the trading Nominal Accounts, ie sales & purchase, ready for the following financial year.

After the Year End procedure has been completed, proceed with the new financial year's sales, point of sale, purchases and journals as normal. The new financial year dates are automatically transferred into the Company Details and Transactions Dates.



**Year End window**

It is also possible to transfer the current values to Budgets values. When producing reports, it is then possible to include the budget values as targets to work to. The budget values can also be manually entered and edited as required.

# Tax

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To avoid confusion, this manual has standardised on the word "Tax" instead of referring to Sales Tax by its locally known name, i.e. VAT in the U.K., GST in New Zealand and MWST in Germany. In the UK, on the Tax return form, sales are sometimes referred to as outputs and purchases as inputs.

## **Altering the Tax Rate or Percentage**

See the Tax setup section in the **Inside ASTRA** manual whenever the Tax percentage rate needs altering.

## **Tax Periods or Quarters**

If the company is registered for Tax, a Tax return usually has to be completed quarterly and sent to HM Customs & Excise, together with the appropriate payment or request for a refund. **ASTRA** has been designed to allow any tax period to be used - it is possible to produce Tax returns every day, week, month or quarter, etc. The tax period is not limited to quarters.

## **Transferring Tax from Transaction Journals into the Suspense Account**

Each time a Tax Journal is printed and cleared, the Tax within that journal together with the corresponding Tax rate are automatically transferred into an internal Tax suspense account. Tax journals can be printed and cleared every week, month or quarter as required. The period between printing and clearing journals is not fixed. The user can decide.

If several Tax journals are printed and cleared in the same Tax period, the Tax amounts in each journal are automatically added into this Tax suspense account ready for the Tax Return.

## **Journal Entries and Nominal Payments including Tax**

Whenever a Journal Entry or Nominal Payment is entered which involves the Tax control account, the Tax amount of the transactions will be analysed and shown when an End of Quarter for Purchase & Nominal Ledgers is performed. It has to be decided whether the transaction was a Sale or Purchase, ie Output or Input, when completing the Tax Return form as this cannot be determined from the fact that it was Journal Entry.

If a transaction involves the Tax control account it is best not to perform a Journal Entry or Payment. Instead, enter the transaction through the Sales or Purchase Ledger as this clearly indicates whether it is a Sale or a Purchase ready for the Tax Return form.

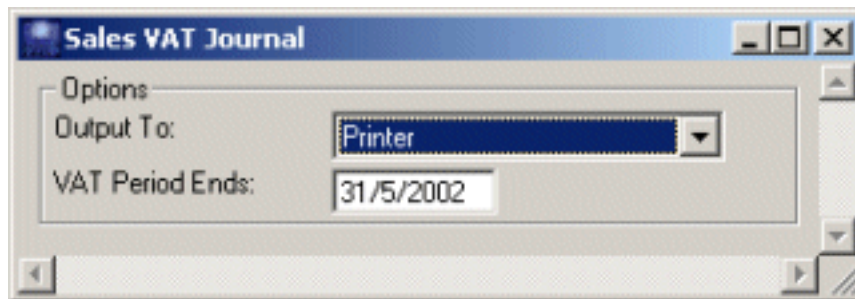
## Sales Tax Journal

When Sales Transactions are filed, ie invoices, credits, receipts, refunds, opening balances and adjustments, they are stored in the Sales Daily Audit Trail. This is to enable the auditing and checking of entries.

If it is necessary to include the latest transaction figures in the next Tax return, ensure that the Sales Tax Journal is printed and cleared before printing a Tax Return. Each type of transaction is analysed showing the account code and name, invoice number, date, currency, total amount, total Tax and net amounts, converted to, Tax and nominal account analysis amounts and descriptions. Totals are printed showing the total number and value of sales invoices, credit notes, sales adjustments, opening balances, receipts and discounts. The control and Tax analysis for the Sales and POS sections are produced. Tax for Point of Sale (POS) is summarised and so reduce the number of pages output for many small sales typically performed in a POS environment.

Note that transactions and so the summarised POS Report is recorded on a daily basis. It is therefore important to note that any POS transactions that are entered after the report has been cleared on the same day will be lost. It is therefore suggested that this report is printed 1 day after the applicable Tax period.

To help in filling in the UK (Cash Accounting) Tax return the total amount of receipts, and the proportion of Tax included within those receipts applicable to an invoice, is shown.



**Sales Tax Journal**

Select where the report is to be sent.

**OK** - click this or press enter to proceed with printing the report.

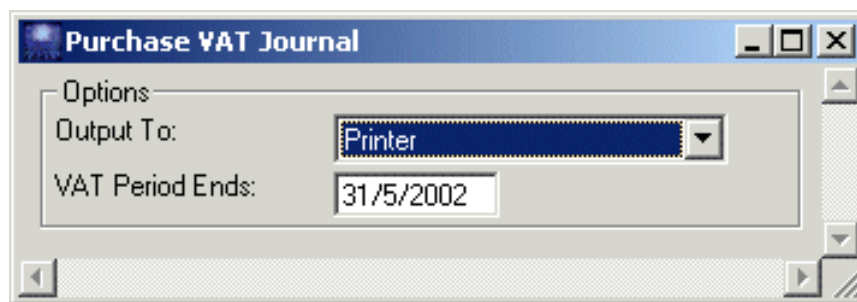
## Purchase Tax Journal

When Purchase Transactions are filed, ie invoices, credits, payments, cancelled payments, opening balances and adjustments, they are stored in the Purchase Daily Audit Trail. This is to enable the auditing and checking of entries.

If it is necessary to include the latest transaction figures in the next Tax

return, ensure that the Purchase Tax Journal is printed and cleared before printing a Tax Return. Each type of transaction is analysed showing the account code and name, voucher, invoice number, date, currency, total amount, total Tax and net amounts, converted to, Tax and nominal account analysis amounts and descriptions. Totals are printed, showing the total value of purchase invoices, credit notes, balance adjustments, opening balances and payments. The control and Tax figures for the whole purchase section are produced.

To help in filling in the UK (Cash Accounting) Tax return the total amount of receipts, and the proportion of Tax included within those payments applicable to an invoice, is shown.



**Purchase Tax Journal**

Select where the report is to be sent.

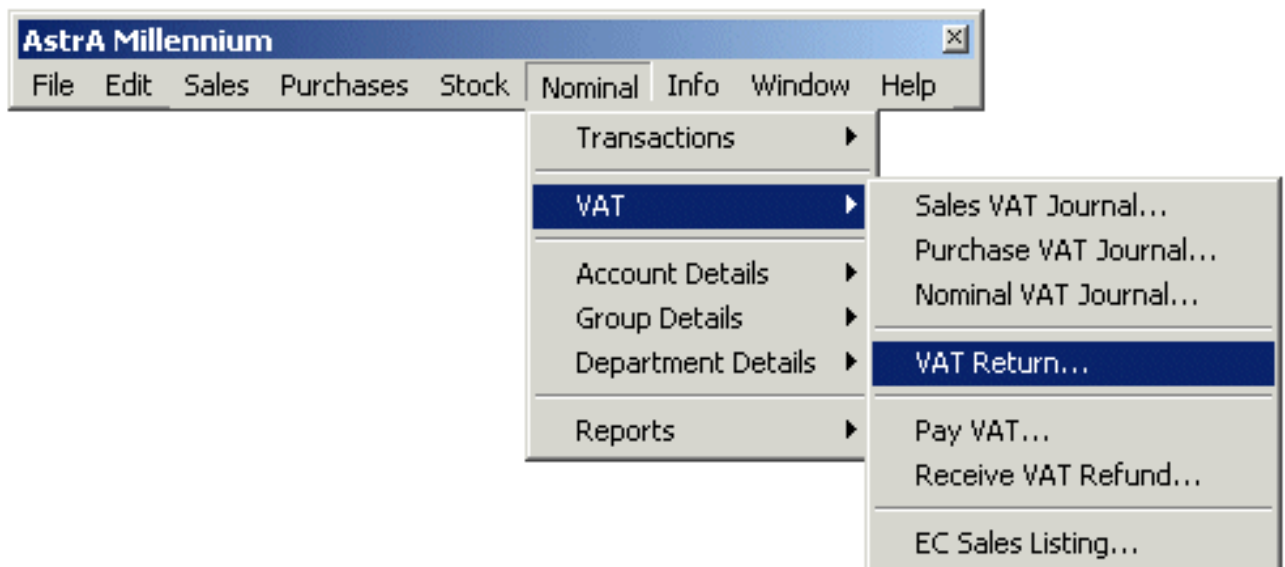
**OK** - click this or press enter to proceed with printing the report.

## **Tax Return**

The Tax return is usually produced after all Tax Journals have been selected, printed and filed.

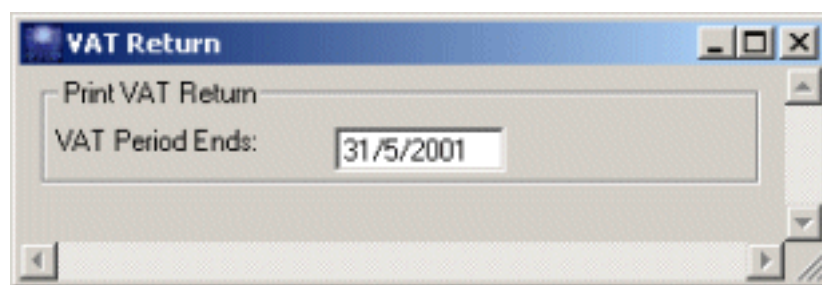
The Tax return form contains all relevant details of turnovers in Sales, Point of Sale, Purchases, Expenses and Journals together with their Tax turnover amounts. Each is analysed over all used Tax rates. In addition, a condensed report is produced which is used for the UK Tax Return form.

Select Tax Return from the Nominal, Tax menu:



### **Tax Return menu**

The following window will appear:



### **Print Tax Return window**

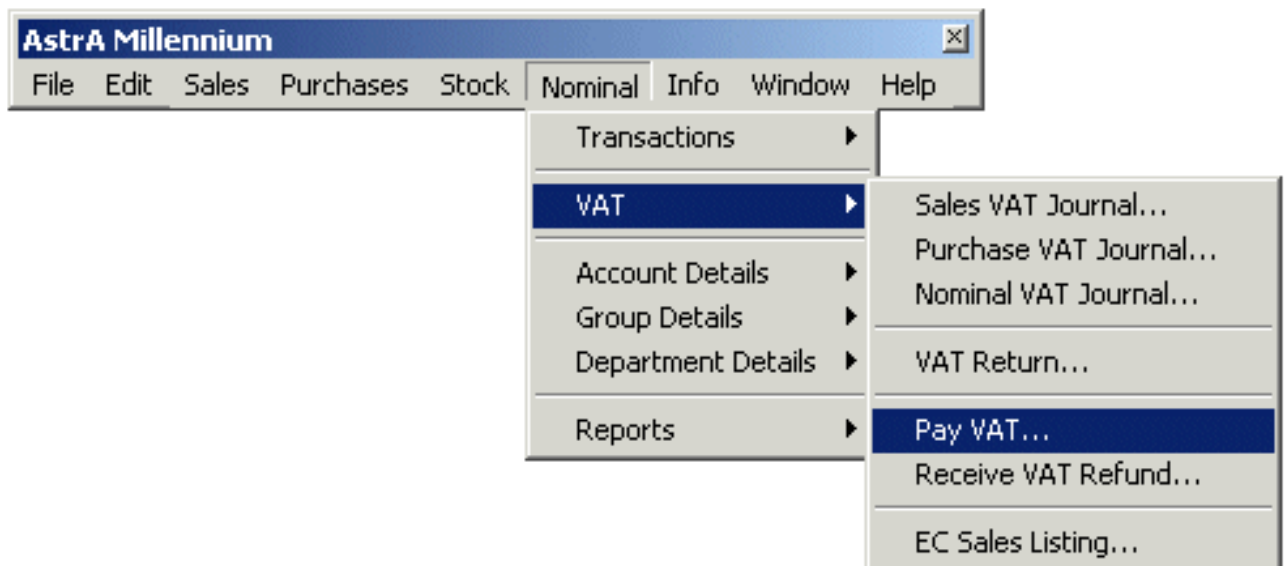
The Tax Period End date is taken from the last time the Tax Period End was produced and is not changeable. Click OK or press enter to print.

## **Cash Accounting**

On the Sales and Purchase Tax Journals there is additional information for use with both Standard Tax and Cash Accounting Tax. This is then carried forward into your Tax return to give a separate analysis for companies who use the Cash Accounting method of Tax, whereby they only pay the government the Tax calculated on actual receipts and payments.

## **Pay Tax**

If a Tax amount is owed to the government choose Pay Tax to make the payment.



### Pay Tax menu

Enter the details into the window:

 The image shows the 'Pay Vat' window with the following fields:
 

- Payment Details:**
  - Journal Number: 102
  - Date: 31/12/2001
  - Reference: 3rd Quarter
- Description:**
  - Payment of VAT for the 3rd Quarter of the financial year.
- Bank Details:**
  - Amount Paid: 15,400.00
  - Bank Account: Natwest Current Account
  - Cheque Number: 453
- Department Details:**
  - Department: Sales Department

### Pay Tax window

**Journal Number** - write this on your copy of the Tax return printout ready for filing.

**Date** - defaults to today's and can be edited.

**Reference** - enter a reference for the payment.

**Description** - enter a suitable description for the payment.

**Amount Paid** - enter the actual amount of the payment. This value is usually taken from the Tax Return form. If part payments are made during a period enter each Pay Tax amount separately as they occur.

**Bank Account** - select the relevant bank account from the pop-up menu out of which the payment is to be made.

**Cheque Number** - the next cheque number applicable to the selected bank account will be automatically entered and can be edited. This number automatically increments after the transaction is filed.

**Department** - select from the pop-up menu the department to which the payment relates.

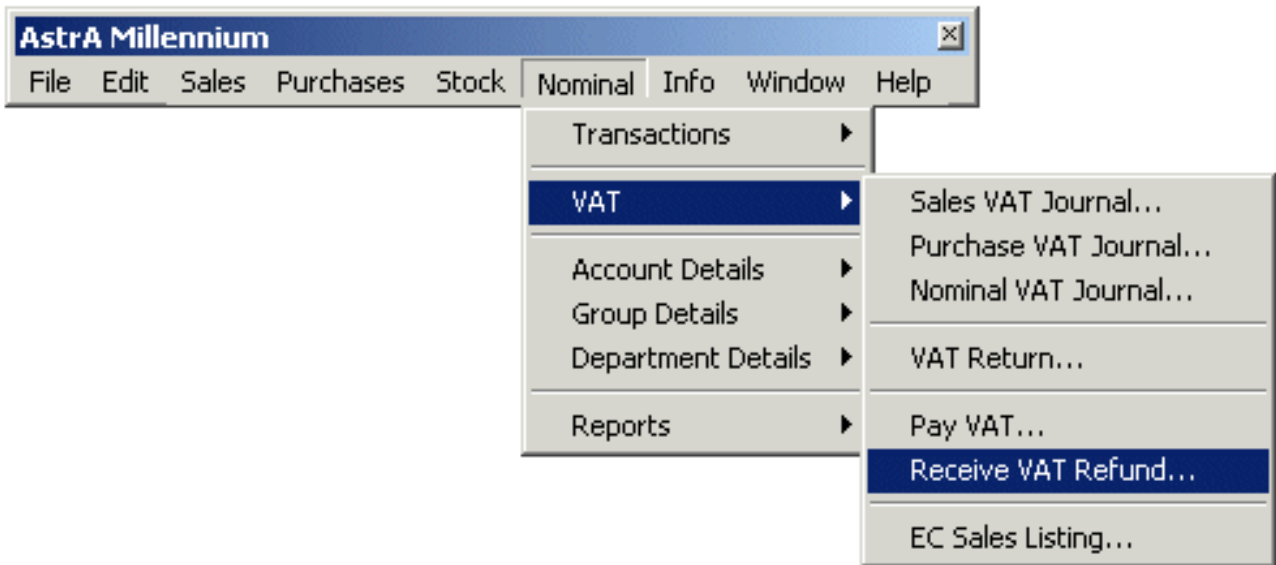
Press the enter key or click the OK button on the ribbon menu to proceed to file the payment. This automatically reduces the Tax control nominal account liability and reduces the relevant bank account.

### Incorrect Method of Paying Tax

Do not perform a journal entry or nominal payment in order to pay Tax. This **would not** pay the liability in the suspense account. As seen on the Tax Return form, it would simply be a journal entry involving Tax which would be seen on the next Tax Return form as an input or output transaction. Use the correct Pay Tax menu in order to pay.

## Receive Tax Refund

If a Tax refund is due from the government choose Receive Tax Refund when the amount is received.



**Receive Tax Refund menu**

Enter the details into the window:

The screenshot shows a software window titled "Receive Vat Refund". It is divided into four main sections:

- Payment Details:** Journal Number: 102, Date: 31/1/2002, Reference: Refund.
- Description:** Refund for over payment in 2nd VAT Quarter.
- Bank Details:** Amount Received: 132.00, Bank Account: Natwest Current Account.
- Department Details:** Department: Sales Department.

**Receive Tax Refund window**

**Journal Number** - write this on your copy of the Tax return printout ready for filing.

**Date** - defaults to today's and can be edited.

**Reference** - enter a reference for the refund.

**Description** - enter a suitable description for the refund.

**Amount Received** - enter the **actual amount** of the receipt. This value is usually taken from the Tax Return form when the amount is received.

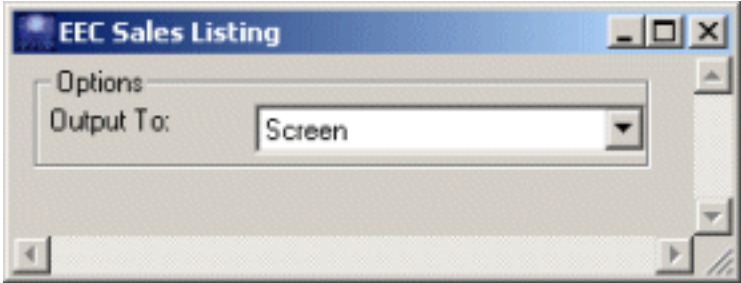
**Bank Account** - select the relevant bank account from the pop-up menu into which the refund will be made.

**Department** - enter from the pop-up menu the department to which the refund relates.

Press the enter key or click the OK button on the ribbon menu to proceed to file the refund. This automatically reduces the Tax control nominal account asset and increases the relevant bank account.

## **Incorrect Method of Receiving a Tax Refund**

Do not perform a journal entry or nominal payment in order to receive a Tax Refund as this **would not** receive the asset in the suspense account, as seen on the Tax Return form. It would simply be a journal entry involving Tax which would be seen on the next Tax Return form as an input or output transaction. Use the correct Receive Tax Refund menu in order to receive the money.



**EEC Sales Listing window**

**EEC Sales Listing**

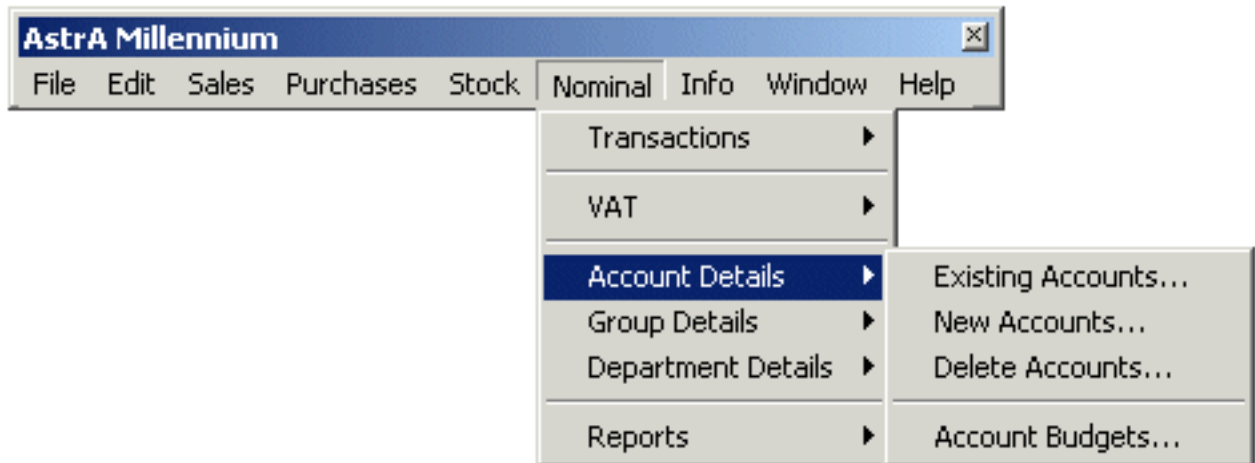
This report includes the country code, country name, customer code and name, Tax Registration Number and Turnover since the report was last printed and cleared.

Print and clear this report at the end of every EEC Sales Listing Period. Please note that this EEC Sales Listing Period may not necessarily be the same period as your existing Tax Period, so check with your Tax Office to find out the relevant dates when it needs to be printed and cleared, as it cannot be backdated if the relevant date has been passed.

# Account Details

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This section allows the creating, editing, viewing and deleting of Nominal Accounts. Account Budgets enables budget values for each nominal account and department to be entered and the actual values seen - for this, last or next year, either monthly or accumulative, by department or consolidated.



**Account Details menu**

## Existing Accounts

Select this to edit an existing Nominal Account description, the group, the Tax rate usually associated with the Nominal Account, whether this Nominal Account should be available in Point of Sale, Sales and Purchases, and whether a detailed or summary analysis is to be produced in a nominal ledger report.

The screenshot shows a window titled "Existing Accounts" with the following fields and options:

- Nominal Account Details:**
  - Account Code: 851
  - Description: Natwest Current Account
  - Group Code: Banks
  - Group Name: Banks
  - Status: Active (dropdown)
  - Summary Only
- VAT Details:**
  - VAT Rate: E (dropdown)
  - VAT Percent: 0.00%
- Bank Account Details:**
  - Currency: Sterling (dropdown)
- Options:**
  - Available in Sales
  - Available in Purchases
  - Comments: (empty text area)

**Existing Accounts window**

**Account Code** - enter the code and then press tab. The existing information will be displayed.

**Description** - the description of the account code is displayed for confirmation.

**Group Code** - the group in which the nominal account is placed will be displayed for confirmation. If required it can be edited.

**Group Name** - the corresponding name of the group code will be displayed for confirmation.

**Summary Only** - if selected, a summary rather than a detailed analysis for that particular Nominal Account will be printed whenever a Nominal Ledger report is printed. A summary simply shows the opening and closing values for the Nominal Account whereas a detailed analysis lists each nominal ledger transaction applicable to that nominal account since the last period end, ie it lists all current transactions still on file for that Nominal Account.

**Tax Rate** - the existing Tax Rate will be displayed for confirmation and can be edited.

**Tax Percent** - the percentage associated with the Tax Rate is displayed and

cannot be edited. See the Tax setup section in the **Inside ASTRA** manual if the Tax Percentage associated with the Rate needs altering.

**Currency** - ?

**Available in POS** - select this if the nominal account is to be available in Point of Sale.

**Available in Sales** - select this if the nominal account is to be available in Sales.

**Available in Purchases** - select this if the nominal account is to be available in Purchases.

**Comments** - if you have previously entered a comment it will be displayed. If required it can be edited.

Press the enter key or click the OK button on the ribbon menu to proceed to file any changes.

## **New Accounts**

New nominal accounts need to be entered when first setting up the system and can be added whenever required at a later date. See the introduction in this manual for suggestions on nominal account layouts.

**New Accounts**

Nominal Account Details

Account Code: 067

Description: Hardware

Group Code: Sales

Group Name: Sales

Status: Active

Summary Only

VAT Details

VAT Rate: S

VAT Percent: 17.50%

Bank Account Details

Currency: Sterling

Options

Available in Sales

Available in Purchases

Comments:

Computer Hardware

**New Accounts window**

**Account Code** - enter the new account code then press tab.

**Description** - enter a description of the nominal account.

**Nominal Group** - enter the group in which the account is to be placed.

**Summary Only** - if selected, a summary rather than a detailed analysis for that particular nominal account will be printed whenever a Nominal Ledger report is printed. A summary simply shows the opening and closing values for the nominal account whereas a detailed analysis lists each nominal ledger transaction applicable to that nominal account since the last period end, ie it lists all current transactions still on file for that nominal account.

**Tax Rate** - enter the Tax Rate usually associated with this new nominal account. It can be altered as required and on a line by line basis, whenever entering invoices.

**Tax Percent** - the percentage associated with the Tax Rate is displayed and cannot be edited. See the Tax setup section in the **Inside ASTRA** manual if the Tax Percentage associated with the rate needs altering.

**Currency** - this menu only applies when setting up Bank Nominal Accounts

and specifies the currency of the selected Bank Nominal Account.

**Available in POS** - select this if the nominal account is to be available in Point of Sale.

**Available in Sales** - select this if the nominal account is to be available in Sales.

**Available in Purchases** - select this if the nominal account is to be available in Purchases.

Press the enter key or click the OK button on the ribbon menu to proceed to file the new account.

## Delete Accounts

Only unused Nominal Accounts can be deleted. If an account has been used either in this or last year's accounts it cannot be deleted. Wait until the balance is zero and the required number of Year Ends have been processed or edit the description and re-use the account in place of deleting it.

The screenshot shows a 'Delete Accounts' dialog box with the following fields and options:

- Nominal Account Details:**
  - Account Code: 051
  - Description: Hardware Purchases
  - Group Code: Purchases
  - Group Name: Purchases
  - Status: Active
  - Summary Only
- VAT Details:**
  - VAT Rate: S
  - VAT Percent: 17.50%
- Bank Account Details:**
  - Currency: Sterling
- Options:**
  - Available in Sales
  - Available in Purchases
- Comments:**
  - No longer required

**Delete Accounts window**

**Account Code** - enter the code of the account to be deleted and then press tab. If the account is in use and cannot be deleted a warning will be given. If the account can be deleted the description etc will be displayed for verification.

Press the enter key or click the OK button on the ribbon menu to proceed to delete the account.

## Account Budgets

The nominal account Budgets window enables this, last or next year's actual nominal account amounts to be viewed, together with the budget values and the variance between the two for each nominal account and department, either monthly or accumulative, by department or consolidated. Budgets can be set for all nominal accounts.

**Nominal Account Budgets**

Nominal Account  
 Code: 756  
 Name: Sales Ledger Receipts

Department  
 Name: Sales Department

	Actual	Budget	Variance
Brought Forward	0	0	0.00
December	3,453.00	1,876.00	1,577.00
January	3,214.00	3,987.00	-773.00
February	7,854.00	4,765.00	3,089.00
March	3,456.00	3,876.00	-420.00
April	7,682.00	5,321.00	2,361.00
May	2,341.00	3,212.00	-873.00
June	4,325.00	3,567.00	758.00
July	4,567.00	3,245.00	1,322.00
August	6,543.00	3,476.00	3,067.00
September	7,659.00	4,543.00	3,166.00
October	4,321.00	2,215.00	2,106.00
November	7,895.00	3,498.00	4,397.00
Closing Value	63,310.00	43,581.00	19,728.00

Year  
 Last Year  
 This Year  
 Next Year

Display Values  
 Monthly  
 Accumulative

Analyse Data  
 By Department  
 Consolidated

**Nominal Account Budgets - Monthly window**

**Nominal Account Code** - enter the code of the required nominal account to show the budgets then press tab or return.

**Nominal Account Name** - the corresponding name of the nominal account is

displayed.

**Department Code** - enter the code of the required department to show the budgets then press tab or return. If the figures are to be displayed for all the departments click consolidated in the Analyse Data box.

**Department Name** - the corresponding name of the department is displayed.

**Actual** - these figures are the pre-Tax actual values per month within this Nominal Account during the selected year, ie this, last or next year. They cannot be edited as they are calculated automatically.

**Budget** - the budget amounts will be displayed and can be edited. The values will be for this, last or next year and either monthly or accumulative as selected. A budget amount can be entered into each month.

**Monthly Replicate** - If the same amount is required in each month, for convenience of entry; a single monthly figure can be entered and Replicate selected from the Edit menu (shortcut command K). This will automatically enter the same figure into each month.

**Year into Month Replicate** - If the yearly amount is known and this is required to be divided into 12 equal monthly amounts, for convenience of entry; a single yearly figure can be entered and Replicate selected from the Edit menu (shortcut command K) whilst holding down the 'shift' key. This will automatically enter each month's budget amount.

**Variance** - this is the difference between the actual and the budget values. This cannot be edited.

**Brought Forward** - these values are always zero if it is a trading nominal account. If it is a balance sheet nominal account the value will be last year's closing value brought forward, as asset values are not lost at a year end - they continue into the following year.

To change the budget brought forward figure in an asset nominal account, click the Last Year radio button and alter values shown in last year. This will update the current financial year's brought forward value.

**Closing Value** - these are the totals of each column.

**Monthly** - this will display the individual month's actual and target turnover figures, as per the previous example. It is generally easier to view a trading type of nominal account as a monthly amount in order to see the amounts sold or purchased during each month.

**Accumulative** - this will display the accumulative values during the financial year. It is generally easier to view an asset type of nominal account as an accumulative amount in order to see its current asset value.

**Nominal Account Budgets**

Nominal Account

Code: 756

Name: Sales Ledger Receipts

Department

Name: Sales Department

	Actual	Budget	Variance
Brought Forward	0.00	0.00	0.00
December	3,353.00	1,876.00	1,577.00
January	6,667.00	5,863.00	2,680.00
February	14,521.00	10,628.00	3,893.00
March	17,977.00	14,504.00	3,473.00
April	25,659.00	19,825.00	5,834.00
May	28,000.00	23,037.00	4,963.00
June	32,325.00	26,604.00	5,721.00
July	36,892.00	29,849.00	7,043.00
August	43,435.00	33,325.00	10,110.00
September	51,094.00	37,868.00	13,226.00
October	55,415.00	40,083.00	15,332.00
November	63,310.00	43,581.00	19,729.00
Closing Value	63,310.00	43,581.00	19,729.00

Year

Last Year

This Year

Next Year

Display Values

Monthly

Accumulative

Analyse Data

By Department

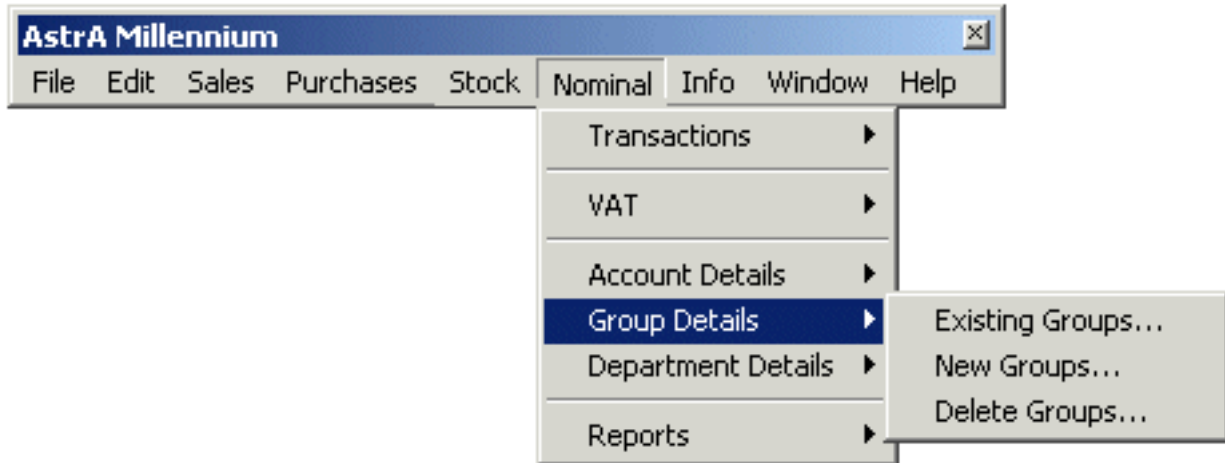
Consolidated

**Nominal Accounts Set Budgets - Accumulative window**

# Group Details

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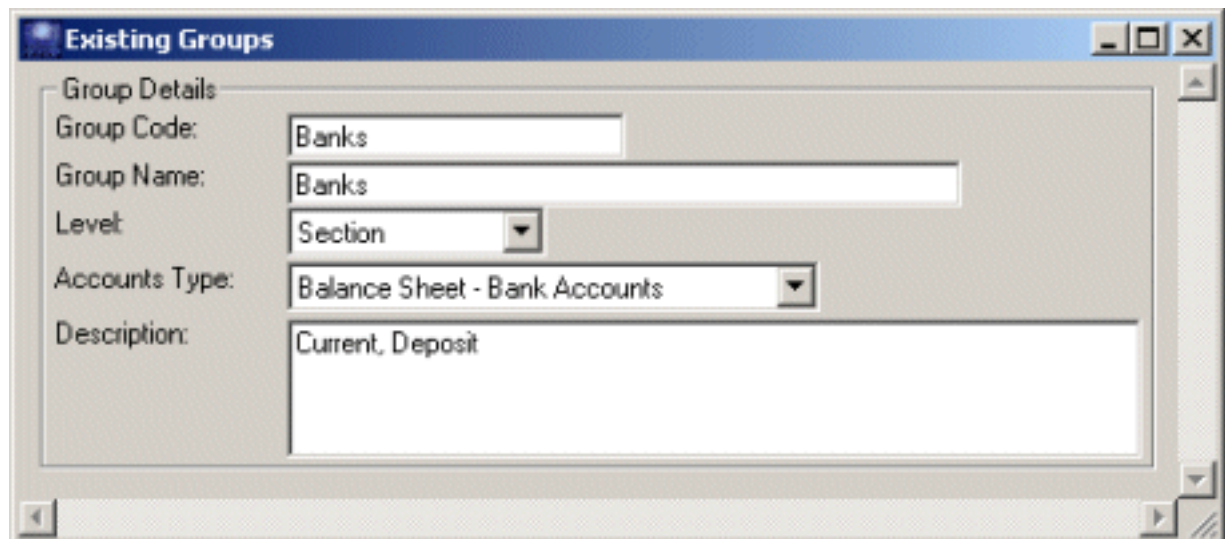
This section allows the creating, editing, viewing and deleting of nominal groups.



**Group Details menu**

## Existing Groups

Select this to edit an existing Nominal Group and to change it's type or where it is to be placed.



**Existing Groups window**

### Group

**Code** - enter the code of the required account group then press tab or return.

**Group Name** - the group name will be displayed for confirmation and can be edited.

**Group Type** - the group type will be displayed and can be edited by selecting a

new type from the pop-up menu.

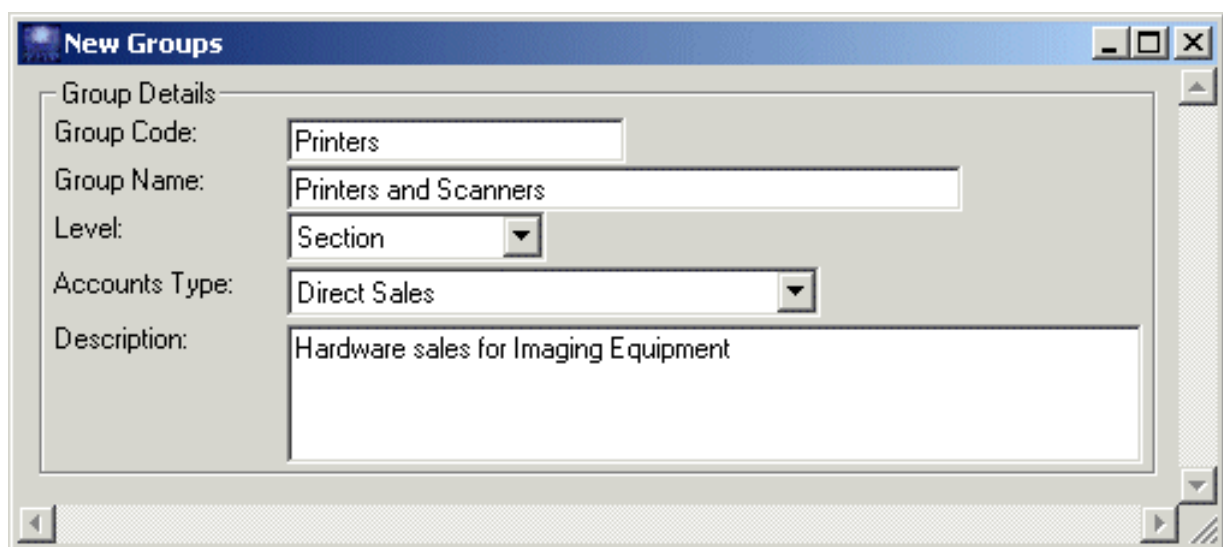
**Group Accounts** - where the account is to be placed will be displayed and can be edited by using the pop-up menu.

**Description** - the description you have previously entered will be displayed for confirmation and can be edited.

Press the enter key or click the OK button on the ribbon menu to proceed to file any changes.

## New Groups

Select this to enter a new nominal group and to specify it's type and where it is to be placed.



The screenshot shows a window titled "New Groups" with a "Group Details" section. The fields are as follows:

Field	Value
Group Code:	Printers
Group Name:	Printers and Scanners
Level:	Section
Accounts Type:	Direct Sales
Description:	Hardware sales for Imaging Equipment

**New Groups window**

**Group Code** - enter the new account group code then press tab or return.

**Group Name** - enter the name of the group and then press tab or return.

**Group Type** - select whether the group is to be a section, category or sub-category from the pop-up menu.

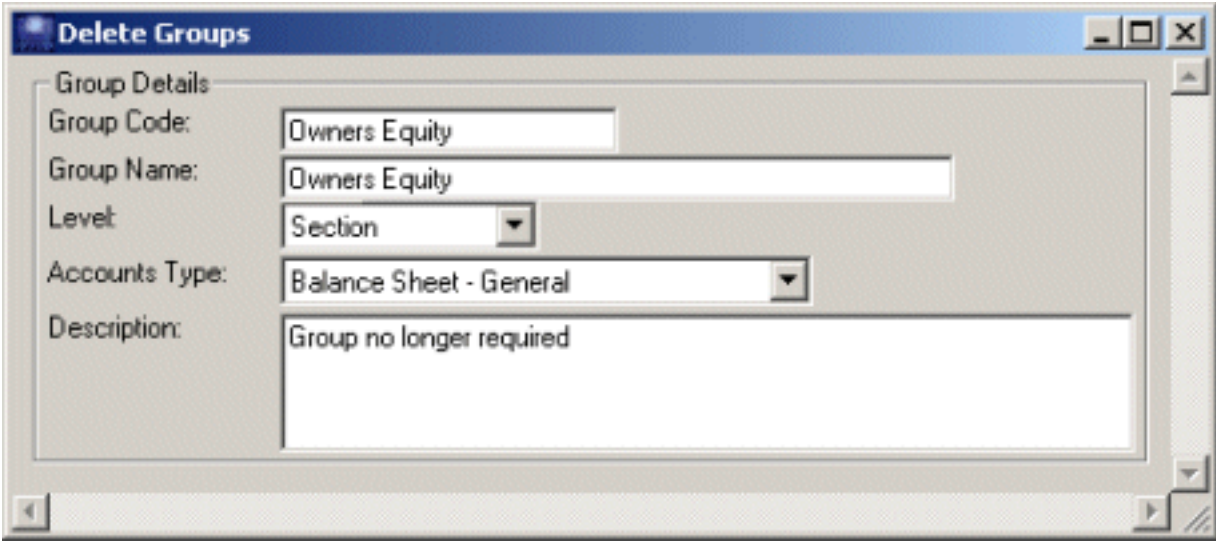
**Group Accounts** - select where the account is to be placed, ie direct sales, purchases for resale, expenses, balance sheet - general or balance sheet - bank accounts from the pop-up menu.

**Description** - if required, enter a description for the group.

Press the enter key or click the OK button on the ribbon menu to proceed to file the new group.

# Delete Groups

Select this to delete an existing nominal group.



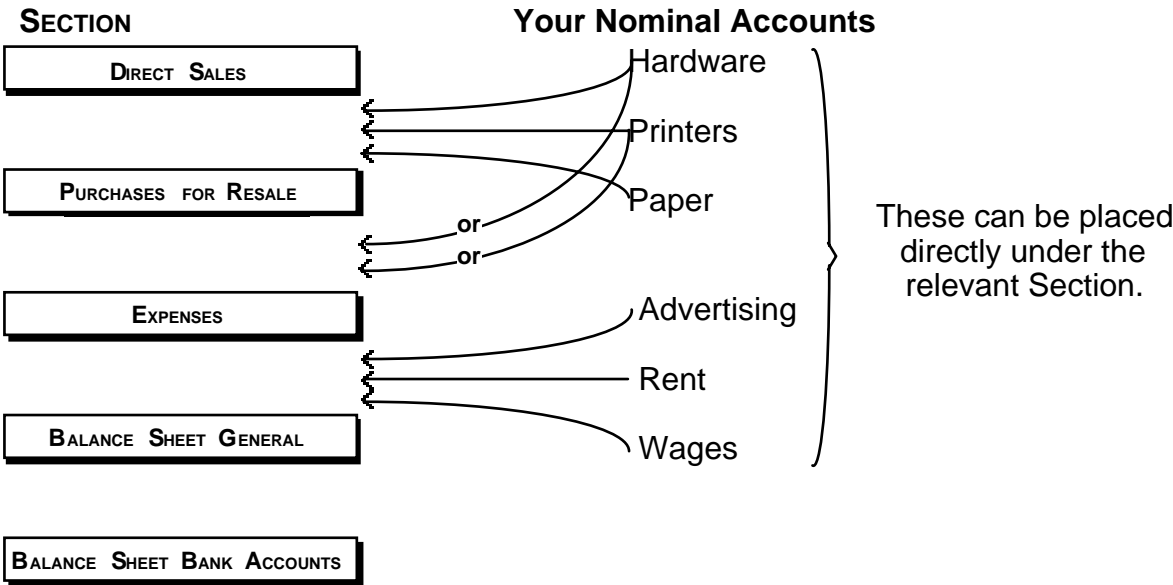
**Delete Groups window**

**Account Group** - enter the code of the account group to delete then press tab or return.

Press the enter key or click the OK button on the ribbon menu to proceed to delete the group.

Following is an example of a simple nominal account structure, plus a diagram showing how to add new sections, categories and sub-categories and a diagram showing how to add nominal accounts to a section, category and sub-category.

## SIMPLE NOMINAL ACCOUNT STRUCTURE



**ADDING NEW SECTIONS, CATEGORIES AND SUB-CATEGORIES**

New Sections can be added if required and each section can be nested to a second Level, ie to a 'Category' and then for more in depth analysis, to a third Level, ie to a 'Sub-Category'.

**EXISTING OR  
YOUR NEW SECTION**

SALES

**YOUR NEW CATEGORY**

HARDWARE

**YOUR NEW SUB-CATEGORY**

PRINTERS

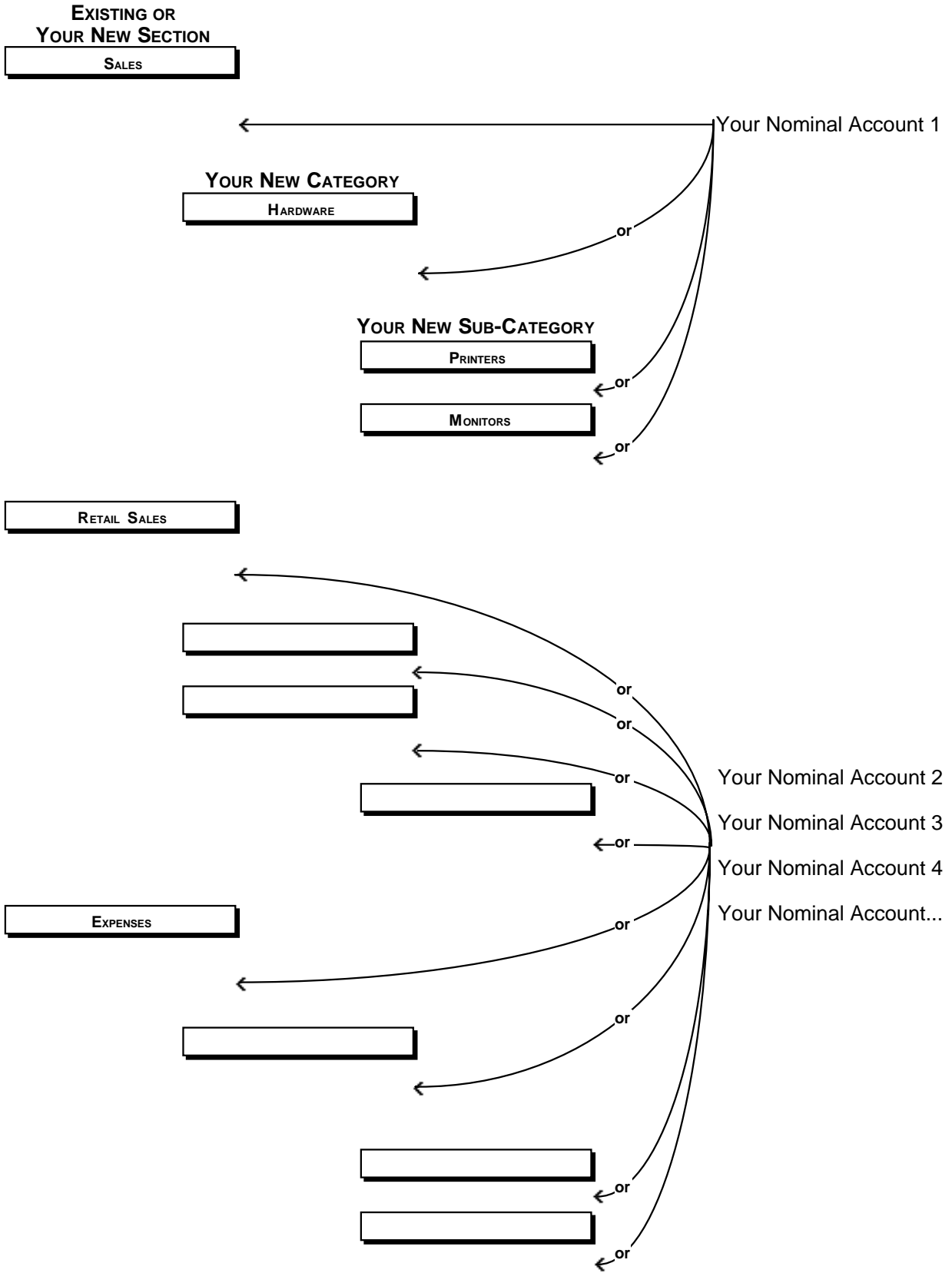
MONITORS

RETAIL SALES

EXPENSES

**ADDING NOMINAL ACCOUNTS TO A SECTION, CATEGORY AND SUB-CATEGORY**

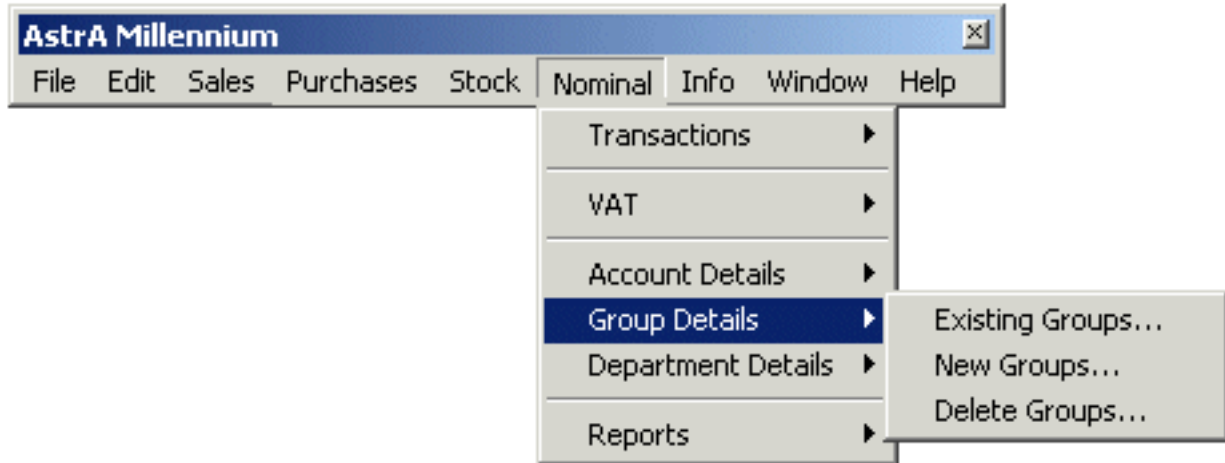
New Nominal Accounts can be added to any Section, Category and Sub-Category as required. This will make a comprehensive Nominal Account Structure. For example:



# Department Details

---

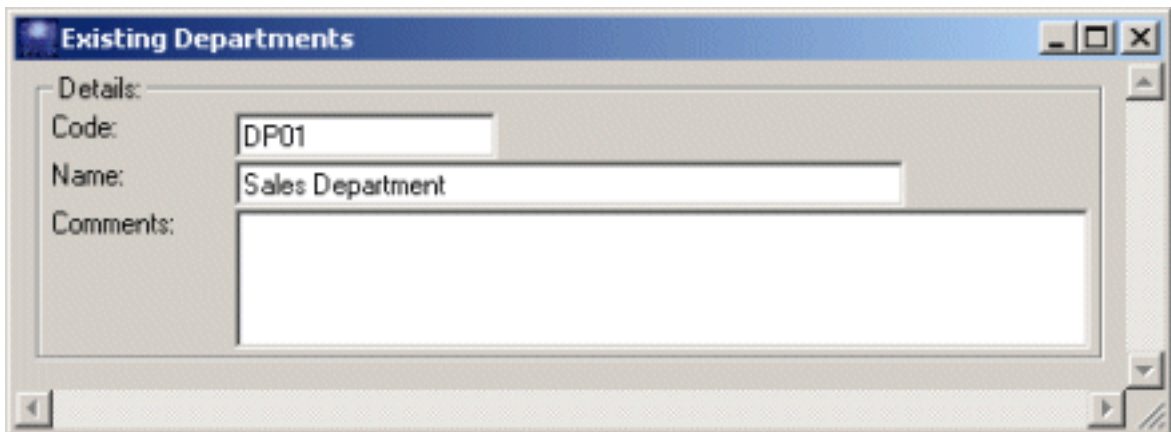
This section allows the creating, editing, viewing and deleting of Departments.



**Department Details menu**

## Existing Departments

Select this to edit an existing department description



**Existing Departments window**

**Code** - enter the code and then press tab. The existing information will be displayed.

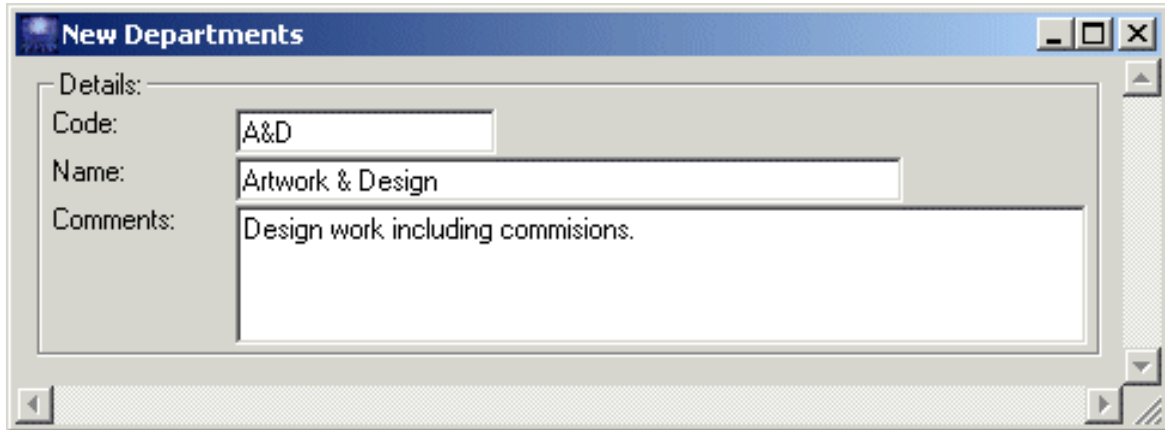
**Name** - the name of the department is displayed for confirmation and can be edited.

**Comments** - if you have previously entered a comment it will be displayed for confirmation and can be edited.

Press the enter key or click the OK button on the ribbon menu to proceed to file any changes.

## New Departments

Select this to enter a new department.



The screenshot shows a dialog box titled "New Departments". It has a "Details:" section with three input fields: "Code:" with the value "A&D", "Name:" with the value "Artwork & Design", and "Comments:" with the value "Design work including commisions." The dialog box has standard Windows window controls (minimize, maximize, close) in the top right corner and scroll bars on the right and bottom.

**New Departments window**

**Code** - enter the required department code then press tab.

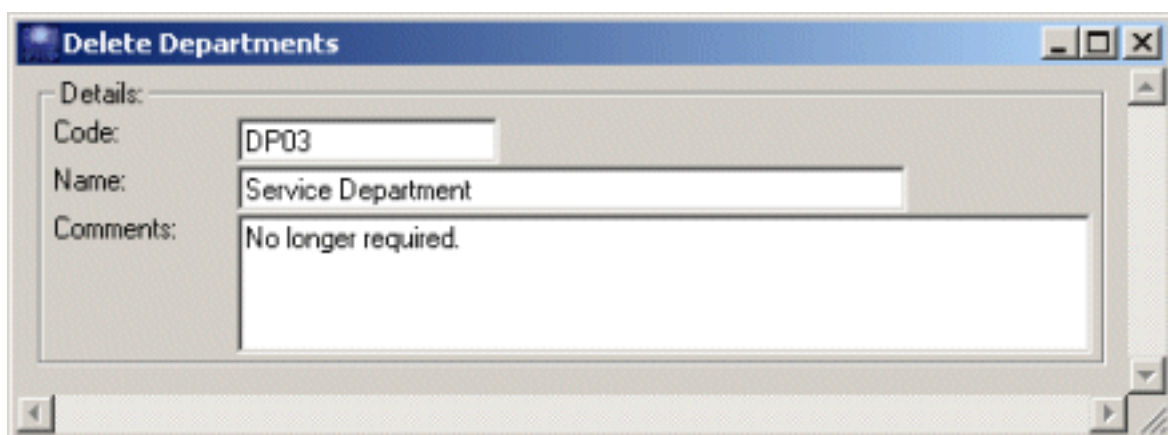
**Name** - enter a name for the department.

**Comment** - if required, enter a comment for the department.

Press the enter key or click the OK button on the ribbon menu to proceed to file the New Department.

## Delete Departments

Select this to delete an existing department.



The screenshot shows a dialog box titled "Delete Departments". It has a "Details:" section with three input fields: "Code:" with the value "DP03", "Name:" with the value "Service Department", and "Comments:" with the value "No longer required." The dialog box has standard Windows window controls (minimize, maximize, close) in the top right corner and scroll bars on the right and bottom.

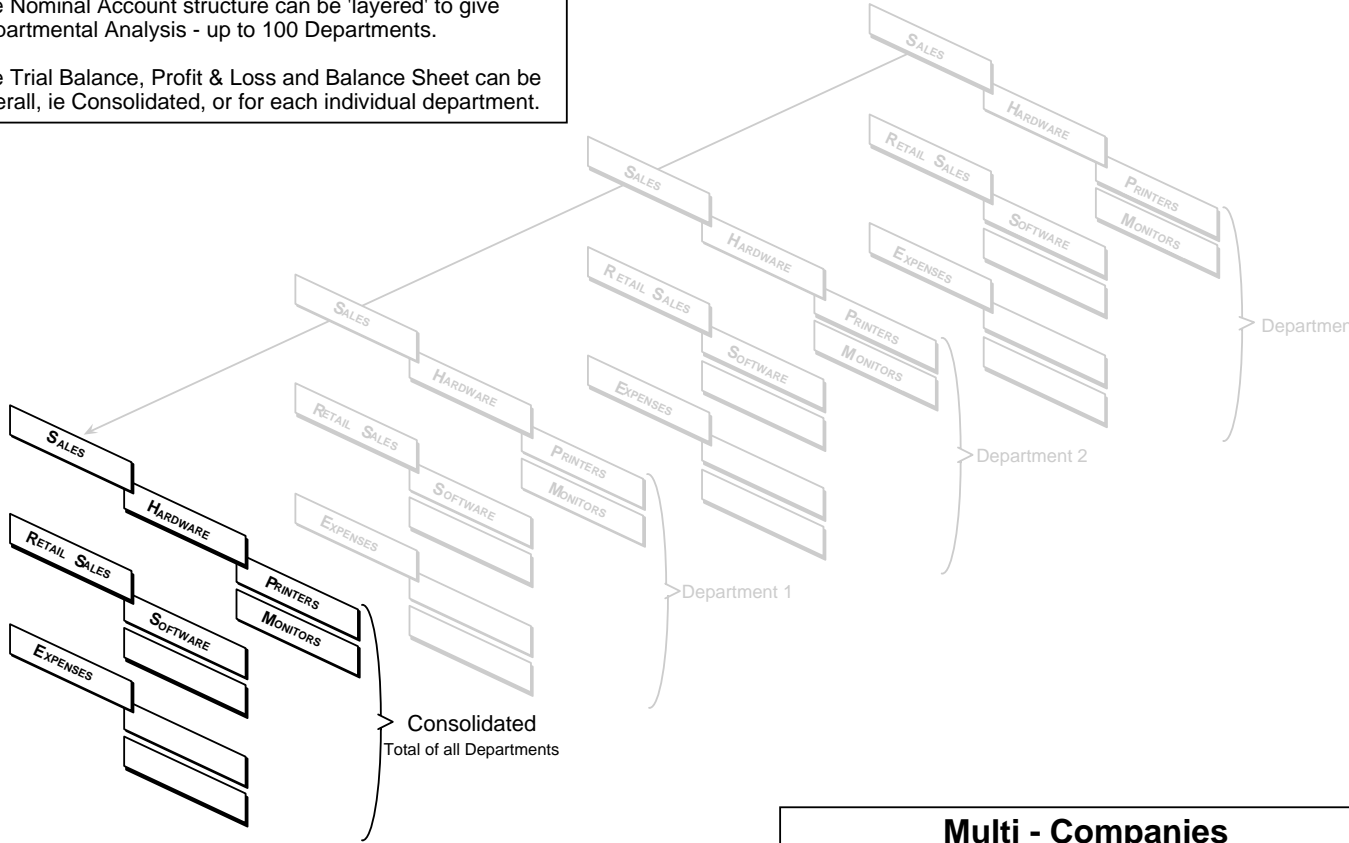
**Delete Departments window**

**Department Code** - enter the code of the department to be deleted, then press tab or return. The description will be displayed for verification.

Press the enter key or click the OK button on the ribbon menu to proceed to delete the department.

Following is a diagram showing how a Multi-Department structure can be set up:

**Multi - Departments**  
 The Nominal Account structure can be 'layered' to give Departmental Analysis - up to 100 Departments.  
 The Trial Balance, Profit & Loss and Balance Sheet can be Overall, ie Consolidated, or for each individual department.



**Multi - Companies**  
 Note that each Department could be a separate Company. In which case the Consolidated Reports show the overall Holding Company's results.

# Reports

---

A comprehensive set of managerial reports may be produced providing up-to-date information, as listed below.

They can be output to the Printer, Screen, Text File, Tab Delimited File, Comma Delimited File, Excel or PPC Toolbox.

**Printer** - produces a 'hard copy' on paper. The printer used will be the one as specified for the report in Stationery Setup as explained in the **Inside ASTRA** manual.

**Screen** - enables a report to be viewed on the computer screen only when there is no need for a 'hard copy'. Note that transactions cannot be cleared after printing a Transactions Journal to the Screen. This is to ensure that a 'hard copy' or a disk file has been obtained for archiving as part of the company's books before allowing the Journal to be deleted.

**Text File** - produces the report in the form of a text file which can be read or imported by a database or a word processing application. The report may then be further customised as required. If the report is to be read into a word processing application, first select fixed spaced fonts such as Monaco or Courier to ensure that the columns will line up correctly. If a proportional font, such as Times, is chosen, the report may be out of alignment.

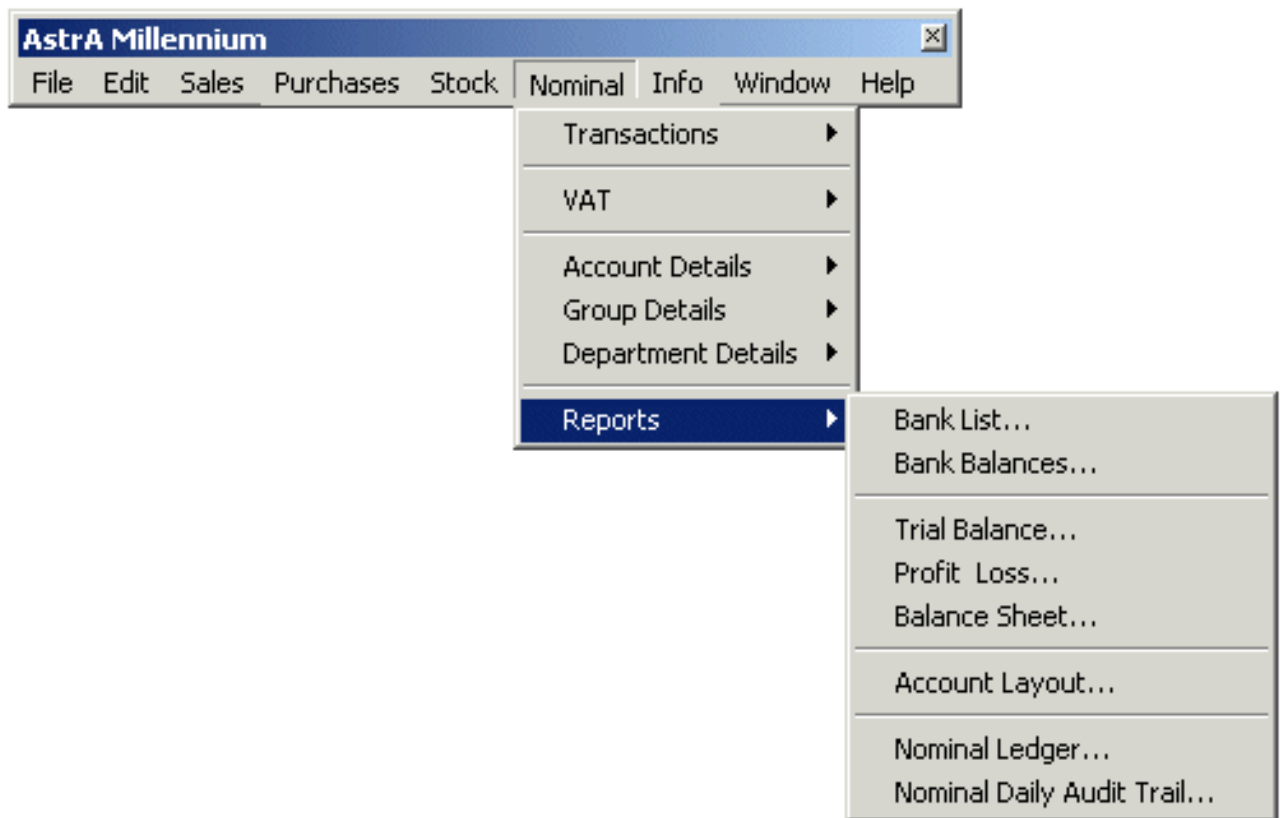
**Tab Delimited File** - produces the report in a tab delimited format suitable for reading into Microsoft Excel or other applications such as databases and word processing programs for further customisation as required. This report uses the tab character, ie Char(9) as the field delimiter.

**Comma Delimited File** - produces the report in a comma delimited format suitable for reading into Microsoft Excel or other applications such as databases and word processing programs for further customisation as required. This report uses the comma character as the field delimiter.

**Excel** - produces the report in a Microsoft Excel spreadsheet format suitable for reading into Microsoft Excel. If an Excel worksheet is on the screen when outputting the report from **ASTRA** the data is immediately placed in the worksheet.

**PPC Toolbox** -  produces the report in a format to be used to transfer data through a toolbox to be read by other applications that support PPC Toolbox functions.

**Headings** -  when saving reports an option may be available to include or exclude report headings. Excluding headings can be used, for example, when entering stock lists into a database where headings are not required.

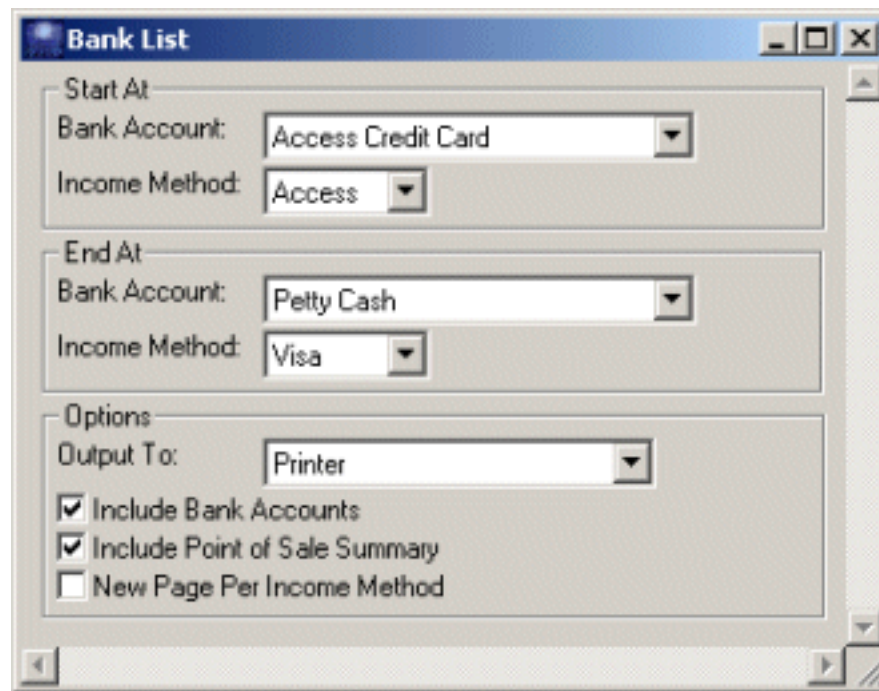


### Nominal Reports menu

## Bank List

This report lists every individual receipt as long as they have been selected for being Audit Trailed in the Income Method of Setup, see the **Inside ASTRA** manual. If Audit Trailed; all cheque receipts, Access card receipts, Visa card receipts, etc, are grouped and listed together showing the individual amounts, customers' names if applicable, reference numbers (credit card or bank card numbers) and authorisation numbers (credit card company authorisation) where applicable.

The POS and Sales Ledger receipts are then analysed to show the overall amounts received at each till position, and in what form. The Bank List allows quick reconciliation of the company's takings and can become a 'Paying in List' for the bank or credit card company. The turnover for each type of credit card can be analysed to determine their usage.



**Bank List report window**

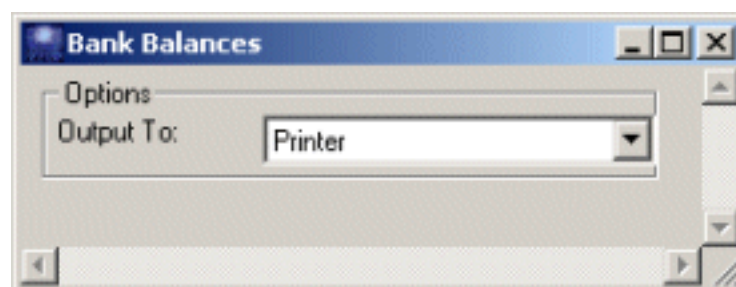
**Output To** - select where the report is to be sent.

Press the enter key or click the OK button on the ribbon menu to proceed to output the file.

After printing, except when printed to the screen, the report can be cleared. This is usually done each time money is banked. When cleared, a serial number is included at the end of the report which is automatically incremented each time. This is to help in auditing the accounts.

## Bank Balances

Whenever it is required to see how much is in each bank account, together with the amounts in the Sales and POS receipts plus Sales and Purchase Ledger refunds, use the Bank Balance report. Grand totals are printed. This enables speedy reconciliation of monetary assets and is useful to determine the amounts to be journalled from such as the Sales and POS receipts into a bank account.



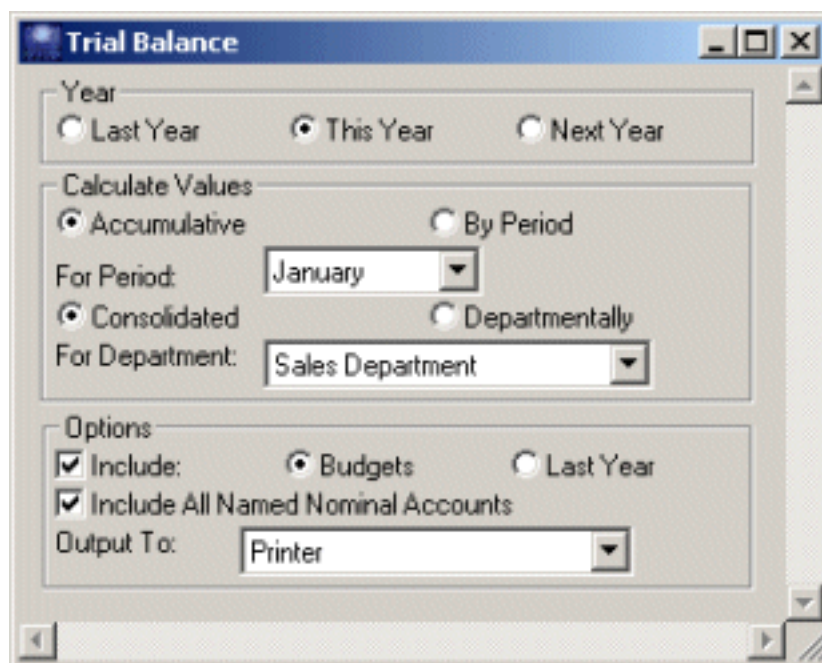
**Bank Balances report window**

**Output To** - select where the report is to be sent.

Press the enter key or click the OK button on the ribbon menu to proceed to output the file.

## Trial Balance

A Trial Balance lists the debit and credit amounts in every Nominal Account, giving sub-totals after the trading Nominal Accounts and grand totals at the end of the report. The two grand totals should always balance. The report can display the turnovers in an individual month or can be accumulative from the start of the year up to the specified month, which is normally chosen for a Trial Balance.



**Trial Balance report window**

**Last Year** - select this to produce a Trial Balance for the previous financial year.

**This Year** - select this to produce a Trial Balance for the current financial year.

**Next Year** - select this to produce a Trial Balance for the next financial year.

**Accumulative** - select this to produce an accumulative Trial Balance, accumulating from the start of the year to the specified month. This is the usual type of Trial Balance.

**By Period & For Month** - select this to produce a Trial Balance within the specified month only and from the pop-up menu select which month.

**Consolidated** - select this to produce Trial Balance for the whole range of Departments.

**Departmentally** - select this to produce a Trial Balance for a specific

Department. Select the department from the pop-up menu.

**Include Budgets or Last Year** - as the report is printed the Budget values or Last Year's values can be included together with the calculated variance values. If budgets are included, the Accumulative Budget Variance is calculated and included in the report.

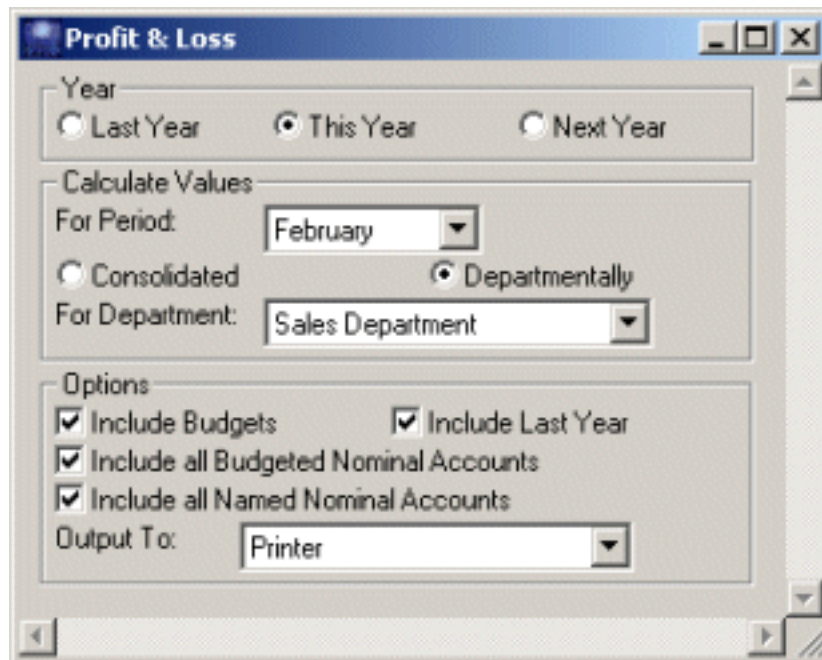
**Include all Named Nominal Accounts** - when a Nominal Account contains zero it is not normally printed. When this is enabled, all named Nominal Accounts will be printed. This enables models to be set up in spreadsheets which can remain fixed knowing that a line will always be printed on the report even if the Nominal Account value becomes zero.

**Output To** - select where the report is to be sent.

Press the enter key or click the OK button on the ribbon menu to proceed to output the file.

## Profit & Loss

Select the Profit and Loss report whenever it is required to view monthly and year to date profitability, monthly and year to date budget, together with monthly and year to date variance of the company's profitability. This is the final yardstick of a company's performance.



**Profit & Loss report window**

**Last Year** - select this to produce a Profit & Loss for the previous financial year.

**This Year** - select this to produce a Profit & Loss for the current financial year.

**Next Year** - select this to produce a Profit & Loss for the next financial year.

**For Period** - select the required month from the pop-up menu.

**Consolidated** - select this to produce a Profit & Loss for the whole range of Departments.

**Departmentally & For Department** - select this to produce a Profit & Loss for a specific Department. Select the Department from the pop-up menu.

**Include Budgets** - as the report is printed the Budget values can be included together with the calculated variance values. If budgets are included, the Accumulative Budget Variance is calculated and included in the report.

**Include Last Year** - as the report is printed the Budget values for Last Year can be included together with the calculated variance values. If budgets are also included, the Accumulative Budget Variance is calculated and included in the report.

**Include all Budgeted Nominal Accounts** - select to include all budgeted accounts.

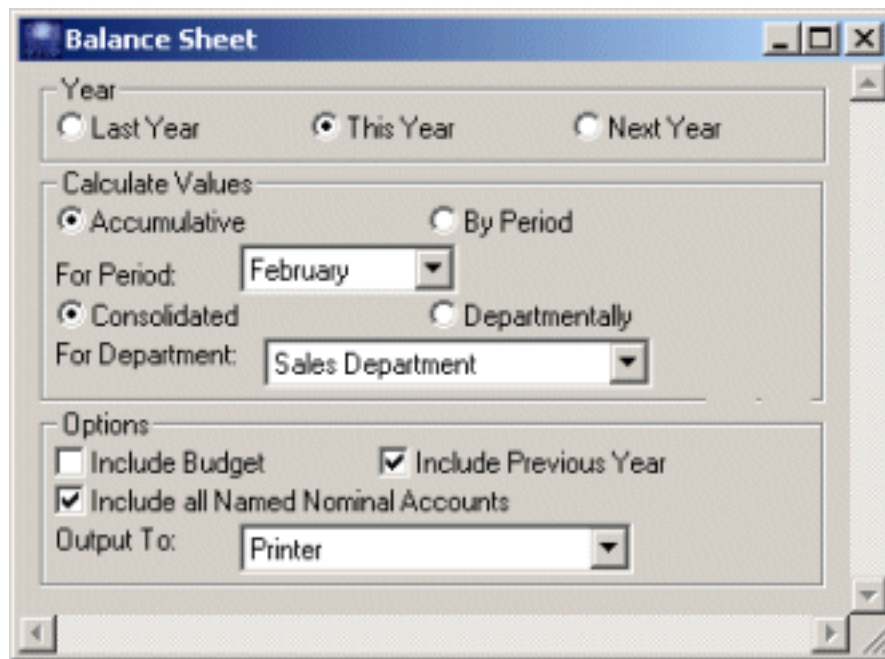
**Include all Named Nominal Accounts** - when a Nominal Account contains zero it is not normally printed. When this is enabled, all named Nominal Accounts will be printed. This enables models to be set up in spreadsheets which can remain fixed knowing that a line will always be printed on the report even if the Nominal Account value becomes zero.

**Output To** - select where the report is to be sent.

Press the enter key or click the OK button on the ribbon menu to proceed to output the file.

## Balance Sheet

A Balance Sheet report is used to analyse the financial composition of the company. It is a 'snapshot' of the business for a particular month, during the current or last financial year.



**Balance Sheet report window**

**Last Year** - select this button to produce a Balance Sheet for the previous financial year.

**This Year** - select this button to produce a Balance Sheet for the current financial year.

**Next Year** - select this button to produce a Balance Sheet for the next financial year.

**Accumulative** - select this to produce an accumulative Balance Sheet, accumulating from the start of the year to the specified month. Select the required month from the pop-up menu.

**By Period & For Period** - select this to produce a Balance Sheet within the specified month only. Select the required month from the pop-up menu.

**Consolidated** - select this to produce a Balance Sheet for the whole range of Departments.

**Departmentally** - select this to produce a Balance Sheet for a specific Department. Select the Department from the pop-up menu.

**For Department** - select the Department from the pop-up menu.

**Include Budgets** - as the report is printed the Budget values can be included together with the calculated variance values. If budgets are included, the Accumulative Budget Variance is calculated and included in the report.

**Include Previous Year** - as the report is printed Last Year's Budgets values can be included together with the calculated variance values. If budgets are included, the Accumulative Budget Variance is calculated and included in the report.

**Include all Named Nominal Accounts** - when a Nominal Account contains zero it is not normally printed. When this is enabled, all named Nominal Accounts will be printed. This enables models to be set up in spreadsheets which can remain fixed knowing that a line will always be printed on the report even if the Nominal Account value becomes zero.

**Output To** - select where the report is to be sent.

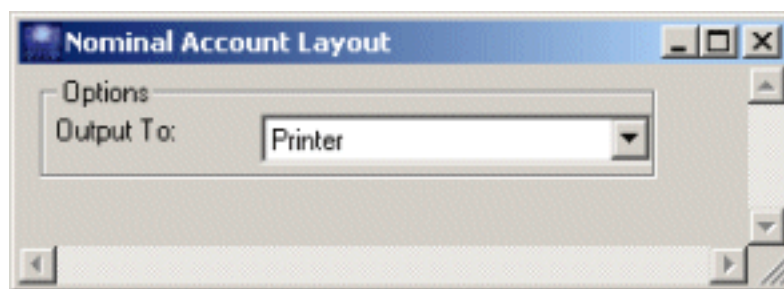
**Historical** - select this radio button if you want the Balance Sheet report to be Historical.

**True** - select this radio button if you want the Balance Sheet to be a True report.

Press the enter key or click the OK button on the ribbon menu to proceed to output the file.

## Account Layout

This report will produce a list of the currently named Nominal Accounts and the section headings.



**Account Layout report window**

**Output To** - select where the report is to be sent.

Press the enter key or click the OK button on the ribbon menu to proceed output the file.

## Nominal Ledger

This report is usually required by the company's auditors to enable them check each sales or purchase invoice and journal transaction as they were filed into each nominal account. The report is mandatory before a Sales or Purchase Period End or Year End because completed ledger transactions can be chosen to be deleted at a Period End.

This report needs to be archived as part of the company's books.

**Nominal Ledger report window**

**Nominal Accounts, Transactions Date and Entry Date** – by default, the report is printed for all or a range of accounts. Alternatively, the report can be printed by a date range. To select a date range, select the Date Range Report radio button from the Options section of the dialog.

**Start At and End At Code and Name** - these default to the first and last codes and can be changed if required. The Nominal Account descriptions are displayed for confirmation and cannot be edited.

**Report Order** - within each Nominal Account the Nominal Ledger analysis can be printed in either the **Entry** order of transactions or **Date** order of transactions. Choose the one preferred by the auditors.

**Include Nominal Accounts** - Select by clicking the relevant radio button whether you want to view within the report: All Nominal Accounts, Nominal Accounts in Use or Nominal Accounts with Transactions this Period.

**Include Nominal Accounts Last Year & This Year** - Select by clicking the box if you want to include Last Year's Accounts or both.

**Formal Report or Date Range Report** – The report can be created in either Formal (default) or by Date Range. Note that if Date Range is selected, it is not possible to clear any reports. Once the report has printed, an additional footer is printed indicating the value of the Net Movement between the selected date range.

**Display ‘Clear Nominal Ledger’ Window** – if the report has been previous printed and no additional transactions added, it is possible to go directly to the Clear dialog. Warning, do not use this option if you do not have a hard copy of the report as the data cannot be recovered once cleared.

**Output To** - select where the report is to be sent.

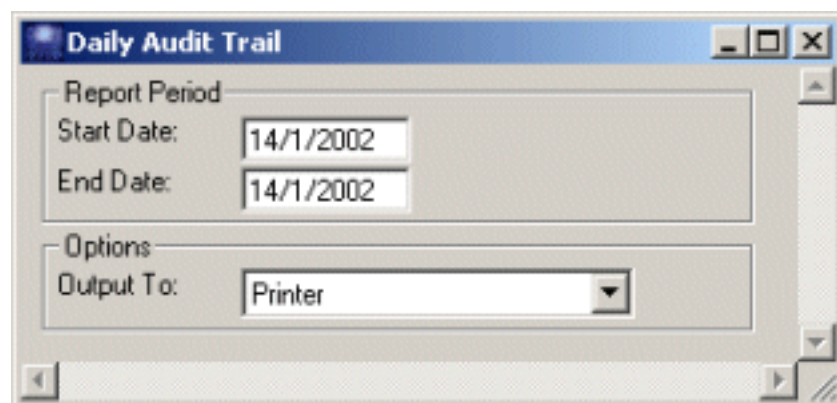
Press the enter key or click the OK button on the ribbon menu to proceed to output the file.

If a detailed Nominal Ledger analysis is not required for a particular nominal account and a summary will suffice, set the ‘Summary Only’ click box in the Existing Nominal Account Details window - see previously.

## Daily Audit Trail

When Journal Entries or Nominal Payments are filed, they are stored in the Nominal Transactions Journal. This is to enable the auditing and checking of entries.

To view the entries made between selected dates choose the Daily Audit Trail report. This report cannot be cleared after printing.



**Nominal Daily Audit report window**

**Start Date** and **End Date** - enter the range of inclusive dates for the report. They default to today's date and can be edited.

**Output To** - select where the report is to be sent.

Press the enter key or click the OK button on the ribbon menu to proceed output the file.

When Journal Entries or Nominal Payments are filed, they are stored in the Nominal Daily Audit Trail. This is to enable the auditing and checking of entries.

Before being allowed to proceed with Sales, POS & Nominal Ledger or Purchase & Nominal Ledger Housekeeping, this Nominal Daily Audit Trail must be printed and cleared. This is because completed Nominal Transactions may be selected to be deleted during Housekeeping and therefore require printing ready for archiving as part of your company's books.

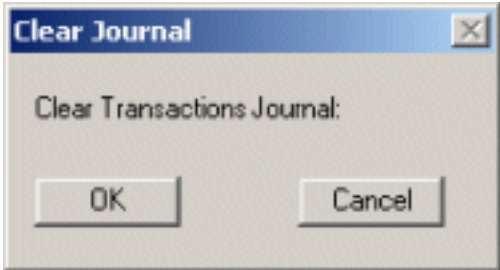
Printing then Clearing the Transactions Journal transfers the Tax amounts within the journal into the accumulating Tax suspense account. If it is necessary to include these latest transaction figures in the next Tax return, ensure that the Nominal Transactions Journal is printed and Cleared before performing an End of Tax Quarter for Purchase Ledger & Nominal Ledgers, which is described in this **Nominal** manual.

This report can only be printed by users who have been authorised to access it in the menu Permissions. This is to prevent unauthorised printing and clearing. The report includes the journal number, entry date, applicable date, description, cheque number, nominal account number and description, individual debit and credit amounts, with the totals. The Tax Control Account Summary is listed at the end of the report.

### **Clearing the Transactions Report**

After the report has been printed, except when printed to the screen, the report can be cleared. Before clearing ensure that it has been correctly produced and is suitable for archiving as part of the company's books.

**This report cannot be reproduced again so only clear the Transaction Journal if a suitable 'hard copy' has been produced.** If not, press Cancel and redo the report.



**Clear Transactions Journal window**

### **Print the Transactions Journal before a Tax Period End**

Once cleared, the Tax figures are transferred into the accumulating Tax suspense account ready for the next Tax Return.

## **Auditors Please Note**

When a transaction journal is printed and cleared, the date and time of this occurrence, together with the journal serial number, are printed at the foot of the report. This number is incremented each time the report is printed and cleared. When the journals are being checked, they should be numbered consecutively.

Furthermore, if the Utilities Patch section has been used, an additional note, showing the date and time that the file was patched, is given so it may be queried why it was done.

# Index

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A	
Account Details	37
Account budgets accounts	42
Creating new accounts	39
Deleting accounts	41
Editing existing accounts	37
Account layout	
Report	60
Account Layout	5
Assets/Liabilities category	5
Bank Accounts category	6
Expenses category	5
Fixed Assets category	5
Investments category	5
Owners Equity category	6
Purchases category	5
Sales category	5
Accruals	11
Accumulative Budgets	43
Archiving	60
Archiving	63
Assets	
Depreciation	9
Paying for	10
Purchasing	9
Value	43
Assets	5, 7
Audit	55, 60, 62
Auditors Please Note	64
Automatically calculated accounts	8
B	
Balance Sheet	10, 11, 13, 15, 58
Balance Sheet - Bank Accounts	5
Balance Sheet - General	5
Bank	
Accounts	6
List	8
Bank	
Balances	55
List	54
Money received	8
Budgets	59
Budgets	57
Accumulative	43
Monthly	43
Budgets	42
Budgets	58
C	
Cancelled	

Payments	9
Receipts	9
Cash Accounting	
Tax	6, 30, 31, 32
Cash Float	9
Cashing a Cheque	9
Category	5
Cheques	
Bounced or stopped	9
Cashing	9
Drawing	10
Receipts	54
Reference number	10, 11
Comma Delimited File	
Printing to	53
Control accounts	5, 8
Country	
Tax return figures	7
Credit card	
Receipts	54
Usage	54
Creditors control account	8
Creditors Control Account	9
Credits	
And debits	7
Credits	7
D	
Daily Audit Trail	62
Debits	
And credits	7
Debits	7
Debtors control account	7
Debtors Control Account	9
Department Details	50
Deleting departments	51
Editing existing departments	50
New departments	51
Depreciation	9
Direct Sales	5
Directors' Loans	10
E	
End of Quarter	29
Errors	
In Purchase Ledger	8
In Sales Ledger	8
Excel	
Printing to	53
Exchange Rates	24
Expenses	5
Paying for	10
Expenses	5
F	
Financial year	12

Fixed assets	5
G	
Group	5
Group Details	45
Deleting Groups	47
Editing existing accounts	45
New groups	46
H	
HP purchases	11
I	
Illustration	
Windows	
Next Year's Transaction	15
Setup Transactions	14
Last Year's Transaction	15
Unauthorised Early Transaction	16
Unauthorised Late Transaction	16
Journal Entries First	19
Journal Entries Second	19
Nominal Payments First	21
Nominal Payments Second	22
Nominal Payments Remittance Advice Note	23
Pay Tax	33
Receive Tax Refund	35
Existing Accounts	38
New Accounts	40
Delete Accounts	41
Nominal Account Budgets - Monthly	42
Nominal Accounts Set Budgets - Accumulative	44
Existing Groups	45
New Groups	46
Delete Groups	47
Existing Departments	50
New Departments	51
Delete Departments	51
Bank List report	55
Bank Balances report	55
Trial Balance report	56
Profit & Loss report	57
Balance Sheet report	59
Account Layout report	60
Nominal Ledger report	61
Nominal Daily Audit report	62
Clear Transactions Journal	63
Illustrations	
Menus	
Nominal Payments	20
Exchange Rates	25
Purchase Transactions Journal Report	31
Tax Return	
Journal Entries	32
Pay Tax	33
Receive Tax Refund	34

Account Details	37
Group Details menu	45
Department Details	50
Nominal Reports	54
Imports and Exports	7
Income	
Types	9
Income	
Methods	9
Inside ASTRA manual	7, 9, 16, 17, 29, 39, 54
Investments	5
Invoices	
Negative	8
J	
Job setup	17
Journal entries	12
Journal entries	8
Journal Entries	8, 11, 23, 29
Correcting	20
Examples	8, 18
Journal Number	18
K	
L	
Late purchase invoices	6
Liabilities	
Future	11
Liabilities	
Due from Last Year	10
Liabilities	5, 7
M	
Money received	
Reconciliation	9
Money Received	8
Monthly Budgets	43
Motoring expenses	6
N	
Nominal	
Accounts layout	5
Ledger	
Report	60
Ledger	9
Menu	16, 18
Payments	10, 29
Correcting	23
Payments	
Examples	10
Transactions Journal	62, 63
Number of Nominal Accounts	5
O	
Owners equity	6
P	
Page setup	17
Paper size and type	17

Pay Tax	32
Paying in List	54
Payment of property lease	11
Payments	18, 20
Period End	60
PICT form	17
Point of Sale Receipts	8
POS receipts	54
PPC Toolbox	
Printing to	53
Pre-payments	11
Prevent Journal Entries After	15, 16
Prevent Journal Entries Before	14, 15
Printer drivers and names	17
Printers	53
Profit and Loss	9, 10, 11, 12, 13, 15, 57
Brought Forward	6
Profit margin	6
Profitability	57
Purchase	
Analysis	7
Credit	8
Invoice	8
Purchase	
Ledger	
Control account	10
Errors	8
Purchases	5
Purchases	7
Purchases for Resale	5
Purchasing Assets	9
Q	
R	
Receipts	
Cancelled	9
Receive Tax Refund	
Menu	36
Receive Tax Refund	34
Replicate	43
Reports	53
Reports	
Printing	
Headings	53
Transactions Journal	30
Revenue Reserves	6, 15
Reversals	11
S	
Sales	
Analysis	7
Invoice	8
Sales	5
Sales	7
Ledger	

Errors	8
Receipts	54
Scale charge	6
Screen	
Printing to	53
Second-hand items	6
Section	5
Shares	
Issuing	10
Standard Deferred	
Tax	6
Stationery parameters and setup	17
Stock	
Closing Stock control account	11
Closing value	12
Opening value	12
Valuations	11
Value Fluctuations	11, 12
Sub-category	5
T	
Tab Delimited File	
Printing to	53
Target turnover figures	43
Tax	6, 29
Cash Accounting	6, 30, 31, 32
Control account	6, 29
Control Account	
Summary	63
Imports and Exports	7
Inputs	29
Menu	31
Outputs	29
Pay Tax	32
Incorrect method	34
Period	29
Private Motoring Expenses	6
Quarter	29
Rate	31
Changing	7
Rate	29
Rate	
Changing	29
Rate	38
Refund	34
Return	6, 29, 31
Return	34, 36
Scale Charges	6
Setup	29
Special rules	6
Suspense account	29, 63
Turnover	31
Tax relief	9
Text file	53

Text File		
Printing to		53
Transaction		
Early		15
Late		16
Transaction Dates		13
Automatic update		13
Current, last or next financial year		13
Transaction journals		29
Transaction Journals		20
Transactions		
Last years		14
Next years		15
Transactions		
Journal Report		62
Clearing the report		63
Setup		18
Unauthorised Early Transactions		15
Unauthorised Late Transactions		16
Transactions Journal		
Report		30
Transferring amounts between accounts		8
Trial Balance	7, 9, 13, 15,	56
Turnover figures		43
U		
Utilities Patch section		64
V		
VAT	6, 7, 9, 17, 29, 30, 31, 32, 34, 35, 36, 39,	63
W		
Work in Progress		12
Closing value		12
Control account		12
Entering value of		12
Fluctuations		12
Nominal account		12
X		
Y		
Year End		13, 60
Z		